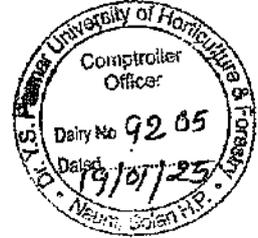


No. Fin (LA)H(2)C(15)(14)99/85-Vol-28 - 206
Government of Himachal Pradesh,
Himachal Pradesh State Audit Department.

From

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



To

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

Dated....., Shimla-171009, the..... 14 JAN 2026

Subject:-

Audit and Inspection Report on the accounts of Dr.Y.S. Parmar, University of Horticulture and Forestry, Nauni, Solan for the financial year 2022-2023

Sir,

I am directed to forward herewith the audit report on the accounts of Dr.Y.S. Parmar, University of Horticulture & Forestry, Nauni Solan for the financial year 2022-2023 for taking further necessary action at your end. You are also requested to submit annotated reply to the paras of the same to the incharge, Resident Audit Scheme of the University at the earliest.

Yours faithfully,

(Jitendar Singh)

Additional Director,

Himachal Pradesh State Audit Department,
Shimla-171009

Ph.No.0177-2620046.

Encl: As above.

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

Copy forwarded to :-

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

(Jitendar Singh)

Additional Director,

Himachal Pradesh State Audit Department,
Shimla-171009

AR: ac Inspection

Handwritten signatures and initials, including 'DAehp', 'a', and '17/01/26'.

17/01/26

Government of Himachal Pradesh
H.P. State Audit Department
Block No. 38, SDA Complex
Kasumpti, Shimla-09



Audit and Inspection Report
on the Accounts of
Dr. Y. S. Parmar University of
Horticulture and Forestry,
Nauni-Solan, HP
for the Period
01.04.2022 to 31.03.2023

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Preface

1. This report has been prepared for submission to the Government of Himachal Pradesh in line with the provision contained in Section 45(3) of Himachal Pradesh Universities of Agriculture, Horticulture & Forestry Act, 1986.
2. This report contains commentary on the Financial Position of the University which also incorporates Grants-in-Aid received from Government of Himachal Pradesh and the Government of India besides findings of pre-audit and post audit of the University Accounts for the year 2022-23.
3. Appendix- 'I' of the report contains the latest position of all outstanding Audit Paras, which have been pointed out in Annual Audit Reports during the period w.e.f. 1988-89 to 2022-23.
4. The latest position of all outstanding Audit Requisitions from 1994-95 to 2022-23 have also been given in Appendix-'II' of this report.

Executive Summary

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

Sr. No.	Nomenclature of the posts	Name of the officer	Tenure
1.	Vice-Chancellor	Dr. Parvinder Kaushal	01.04.2022 to 05.04.2022
		Dr. Ravindder Sharma (Addl. Charge)	06.04.2022 to 08.05.2022
		Dr. Rajeshwar Singh Chandel	09.05.2022 to 31.03.2023
2.	Registrar	Sh. Sandeep Negi, IAS	01.04.2022 to 31.03.2023
3.	Comptroller	Sh. Chet Ram Sharma	01.04.2022 to 30.09.2022
		Sh. Madan Kumar, Dy. Comptroller (Addl. Charge)	04.10.2022 to 11.10.2022
		Sh. Tek Chand Kashyap	12.10.2022 to 28.02.2023
		Sh. Madan Kumar, Dy. Comptroller (Addl. Charge)	01.03.2023 to 05.03.2023
		Sh. Dhyan Singh Chauhan	06.03.2023 to 31.03.2023

Major Audit Observations for the year 2022-23

Sr. No.	Brief Description	Para No.	Rs. {in lacs}
1	Excess expenditure over and above the Grant-in-aid received from the funding agencies.	2.3	612.05
2	Non-adjustment of outstanding advances upto 31.03.2023 {₹4301.96 lacs (HPSAD) + 20.93 lacs (Internal Audit)}.	4	4322.89
3	Retrenchments made during the course of Pre-Audit	5	20.32
4	Poor Management of Pension Corpus Fund – huge payment from State Grants	6 (a)	28484.00
5	Poor Management and non – operation of Gratuity Corpus Fund resulting in huge payments from State Grants	6(b)	7453.09
6	Irregularities in expenditure incurred for making UHF Sign of Steel letters	8	2.99
7	Purchase of 37 Fire Extinguisher under IDP Project without provision in the project.	19	4.89
8	Regarding purchase of new vehicle under revolving fund scheme HPL-038-02	22	12.18
9	Discrepancies in the purchase of HP-Envy All-in-One Desk Top Computer and Apple Mac book Lap top on single quotation basis.	28	3.62
10	Wrong debit by the banks.	31(A)(b)(i)	4.30
11	Interest earned on FDR not taken in the account in the FY-2022-23	31(F)(a)	43.25
12	Amount deposited but not credited by the bank	31(A)(b)(iii)	0.66
13	Cheques issued but yet not debited / reconciled.	31(A)(b)(v)	147.55
14	Non reconciliation of funds transferred to Comptroller account	31(J)(b)	338.00
15	Information not provided by the University despite of repeated reminders.	32	As per detail given in Para

**ANNUAL AUDIT AND INSPECTION REPORT ON THE ACCOUNTS OF DR. Y.S.
PARMAR UNIVERSITY OF HORTICULTURE AND FORESTRY NAUNI – SOLAN
Period 01.04.2022 to 31.03.2023**

Part – 1

(A) Outstanding Audit Paras

The previous audit report for the period 01.04.2021 to 31.03.2022 was issued by this department vide letter No. Fin(LA)H(2) (15)(14)99/85-Vol.27-5904 dated 7th April, 2024 and annotated replies thereon were to be submitted by the university departments. Barring a few departments majority of university departments is yet to take action on the audit paras pointed out in the said report as well as audit reports of earlier years. This is highly objectionable and defeats the purpose of audit and the matter is, therefore, brought to the notice of higher authorities.

There are 1145 outstanding audit paras as per the **Appendix-I** of this audit report. Some of them also involve serious cases of misappropriation of public money and other major irregularities. It was noticed that the university authorities make efforts to get only those audit paras settled which contain minor irregularities in order to reduce the number of outstanding paras, while the serious ones remain unaddressed. Therefore, some mechanism needs to be devised whereby settlement of all audit paras is done vigorously by the university departments.

(A) Outstanding Audit Requisitions

Detail of audit requisitions issued upto 31.03.2023 and outstanding as on 31.08.2025, containing audit observations of routine nature is appended at **Appendix-II** of this report, which may be attended to by the concerned departments of the University.

Part - II
PRESENT AUDIT

1 Preliminary

The present audit of accounts of the University of Horticulture and Forestry, Nauni (Solan) for the period 01.04.2022 to 31.03.2023 was conducted by Sh. Lalit Kumar Aggarwal (Deputy Controller) and the audit staff posted in the audit branch strictly in accordance with the norms laid down vide Principal Secretary Finance to the Govt. of H.P. Notification No. Fin (LA) H(2)C(15) XIV-106/87 Vol-IV dated 31.07.2004 & 11.08.2004.

The Audit Report has been prepared on the basis of information furnished and the record made available by the Controlling Officer (s) of the institution. The HP State Audit Department disclaims any responsibility for any misinformation or non-submission of information on the part of Auditee. Responsibility of Audit is confined to the record/information provided by the university during day-to-day pre-audit process carried out by the audit branch.

2 Financial Position

The financial position of the University during the Financial Year 2022-23 was as under:-

Opening Balance:- as on 01.04.2022		₹67,57,37,654.17
Receipts		
Receipt from grant:	1821614696	
Receipt from own sources:	425552373.54	
Receipt for deposit works, security, earnest money, etc.	42604906	
Other (GLIS receipt)	5255187	
Total Receipt	2295027162.54	
Grand Total	-	₹2970764816.71
Payment:		
Misc. / General Payments	2278928808.61	
Capital works	46409186	
Deposit work payments i.e.IT, GST, Labour cess, Royalty, security, earnest money etc.	10676225	
GLIS	5445952	
Total payments	2341460171.61	
Closing balanceas on 31.03.2023	-	₹629304645.10

2.1 Grants :

The detail of grants received by the University during the financial year 2022-23 are as under:-

Sr. No.	Source of Grant	Amount (₹)
1.	Horticulture	1441471000
2.	Forestry	6006000
3.	ICAR (Co-Ordinated Projects)	64065577
4.	ICAR (Adhoc Projects)	11359500
5.	UHF Projects	700000
6.	IDP Project (NAHEP)	86388000
7.	ICAR (Development Assistance)	22572835
8.	ICAR (KVKs)	122256690
9.	Govt. of India Schemes	31727684
10.	Misc State Grants	35067410
Total		₹1,82,16,14,696.00

2.2 Income:

a). The perusal of financial position reveals that the University is fully dependent on the grants. The income from own sources for the year 2022-23 is just ₹42.56 crores, which is insufficient keeping in view the huge expenditure incurred by the University in the year 2022-23. It is pertinent to mention here that the University has a lot of potential to raise its sources of income in view of huge land bank available with it i.e. total area of 750.54.29 hectares under the departments/ outstations as per information supplied by the Estate Officer of the University vide his letter No. UHF/EO-32/2024/-533 dated 28.05.2025, but it appears that no serious efforts are being made to tap the full potential of this valuable resource as approximately 376.98.29 hectare of University land, which constitute to 50% (approx.) of the total land, is uncultivated out of the total land as per information supplied. As the University is already facing acute financial crunch, the authorities may make efforts to utilize the more and more of unutilized land to generate more income besides exploring other measures to make the institution self-sustainable.

b). As per information provided by the university vide letter no. UHF/Compt.Insp./5-5(Vol.33)/2021-22/-5503 dated 22.08.2025 the income target was fixed by the university for all the colleges/ departments of the university for ₹36,22,00,000/- for the financial year 2022-23. Whereas against the above target fixed the income realised by the various colleges/ departments of the university was ₹30,32,08,000/- only i.e. there was a shortfall of ₹ 5,89,92,000/- (16.29%) in comparison to the targets fixed. The shortfall in income may be justified and efforts may be made to realise the income as per the targets fixed in future.

2.3 Excess expenditure amounting to ₹612.05 lacs incurred over and above the Grant-in-Aid received from the funding agencies:

During the checking of expenditure of the University, it was noticed that expenditure under following Head of Accounts amounting to ₹612.05 lacs have been incurred in excess of grants-in-aid received from the funding agencies during the year 2022-23. The reasons for the same may be intimated and expenditure incurred over and above of the grants-in-aid received may be recouped from the respective funding agency under intimation to Audit:-

Sr. No.	Funding Sector	Head	Balance (₹)
1.	State	Forestry	-12520917.12
2.	-do-	UHF Project	-14629194.95
3.	-do-	Transfer to Ford Foundation	-2,00,000.00*
4.	ICAR	Mini Mission Projects	-2507084.65
5.	-do-	ICAR Coordinated Projects	-4044412.79
6.	-do-	ICAR Adhoc Projects	-25479635.15
7.	ICFRE	ICFRE Central Assistance	-23022.70
8.	Govt. of India	Transfer to Dean, COF	-18,00,000.00*
9	-do-	GLIS	-427.00
Total			-6,12,04,694.36

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

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

2.4 A huge amount of ₹15,206.18 lacs spent on Salary and Gratuity/Pension Payments which constitutes 65% of the total expenditure.

As per information provided by the Comptroller of the university vide letter no. UHF/Compt.Insp./5-5(Vol.33)/2021-22/-5503 dated 22.08.2025, the head wise detail of the total expenditure of the University incurred amounting to ₹2,34,14,60,171.61 during the financial year 2022-23 is given as under :-

Sr.No.	Head wise breakup	Amount (₹)	Amount (₹)
1.	Expenditure on establishment:		
	i) Salary	923761205.00	
	ii) Payment of Gratuity Corpus out of State Schemes	79192416.00	
	iii) Payment for Pension Corpus out of State Grants	517664252.00	
	Total Expenditure on establishment:		1520617873.00
2.	T.A		3006564.00
3.	Contingency		434029718.47
4.	Deposit and other Works		169857921.00
5.	Refund of Security & Earnest Money etc.		10676225.00
	Total Expenditure		₹2138188301.47
8.	Others (i)Leave Encashment	54833582.00	
	(ii)PC/CPS/CPF	37992069.00	
	(iii)GLIS	5445952.00	
	(iv) Revolving Fund Expenditure	44279434.14	
	(v) 25% share of ICAR	23205340.00	
	(vi) Medical	10411761.00	
	(vii) Transfer out other *	27103732.00	
	Total		₹203271870.14
	Grand Total		₹2,34,14,60,171.61

Note:- *Transfer out other also includes transfers to SWO, Dean COH/ COF, Dean COH&F Thunag accounts etc.

Above figures reveal that major chunk i.e. about 65% of the total expenditure has been incurred on establishment i.e. Salary and Gratuity/Pension payments. The above payment of Gratuity /Pension are being made directly from State Schemes/ Grants during the financial year 2022-23. Owing to inadequate financial resources, curtailment in expenditure on account of pay and allowances and re-structuring of organizational set up is the need of the hour. Therefore, staffing pattern requires review by the highest University Authorities and surplus staff, wherever available, be sent on secondment basis to some other Departments/Boards/ Corporations.

2.5 Expenditure Control - Restructuring and rationalization of manpower:-

The main focus of the University is teaching, research and extension. University is also concentrating on some projects to generate and improve the domestic income. The detail of the entire staff as intimated by the Registrar office vide letter no. UHF/Regr/GA/5-75/2025/-6675 dated 02.06.2025 is given as under:-

Sr. No.	Nomenclature of the post		Sanction Strength	Actual Strength	Vacant
1.	Statutory Officers		11	11	00
2.	Teaching/Scientific/ Research Staff	1. Teaching	209	128	81
		2. Research	162	86	76
		3. Extension	49	35	14
3.	Administrative Ministerial and Personal Staff		295	184	111
4.	Technical, Laboratory and Field Staff		342	189	153
5.	Driver and Conductor		67	28	39
6.	Cook/ Security Guards		17	09	08
7.	Engineering/ Workshop Staff		62	20	42
8.	Library Staff		32	13	19
9.	University Health Centre		06	06	00
10.	Category 'D' Staff		753	335	418
11.	Other Miscellaneous Staff		23	15	08
Total			2028	1059	969

During the Financial Year 2022-23, the teaching and non-teaching staffs were not posted as per the standard procedure fixed by the ICAR. It is evident from the detail given at the **Annexure – “A”** read with summarised detail given in the following table that 294

numbers of teaching and non-teaching staff were working in different schemes /departments but their salary was being drawn from the other schemes/departments of the University, which require proper justification.

Sr. No.	Description	No. of cases
1	Teaching/Scientific staff	74
2	Administrative/Ministerial staff	65
3	Technical and Field staff	91
4	Drivers and Miscellaneous staff	12
5	Category 'D' staff.	52
	Total	294

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

3. Observance of economy and judicious utilization of funds:-

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

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

- (i) Special measures to raise domestic income.
- (ii) Reduction on establishment expenditure by sending surplus staff, wherever available, on secondment basis to some other Departments/ Boards/ Corporation as this expenditure accounts for 65% of total expenditure.

(iii) Observance of economy instructions and to avoid expenditure on the purchase of luxurious items.

(iv) Adherence to competitiveness and economy in purchases and transparency in consumption and utilization.

(v) Ensuring proper utilization of idle land and machinery and curb on incurring expenditure on unfruitful items out of projects.

(vi) **Necessity of immediate follow up action on serious outstanding audit paras:-**

Non-Compliance of audit paras for the last over so many years not only defeats the purpose of Audit but also reflects badly on the working of the institution and those at the helm of affairs. Meanwhile, losses on account of non-recovery have been accumulating while early realization of university dues/recovery of overpayments could help to improve financial health of the institution to some extent.

4. Position of Temporary Advances – ₹4322.89 lacs of temporary advances outstanding for adjustment:-

Non-adjustment of advances by the various departments for the last number of years is also a matter of serious concern. As reported by Comptroller's Office vide letter UHF/Compt.Insp./5-5(Vol.33)/2021-22/-5503 dated 22.08.2025, the total amount of advance drawn up to 31.03.2023 which still remains un-adjusted upto 31.12.2024 have touched a whopping figure of ₹43,01,96,250/- which includes ₹31,85,31,141/- on account of deposit works and ₹11,16,65,109/- on account of other advances as detailed in **Annexure –B (i)** attached to this report. It is pertinent to mention here that above figure includes un-adjusted advances amounting to ₹41,95,949/- which are pending for adjustment for more than last ten years.

Similarly, an amount of ₹20,92,888/- also remains unadjusted as on 22.08.2025 out of advances drawn up to 31.08.2018 through **Internal inspection cell of the University**. The list of these advances is detailed in **Annexure – B (ii)** attached to this report.

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

5. Retrenchment:-

During the course of pre-audit of various bills presented by the various departments of the University, it was found that the payments were either passed irregularly or without proper examination in a number of cases by the University. Subsequently, after

thorough examination of the cases/ bills by audit, the excess payments to the tune of ₹20,31,946/- was retrenched during the FY 2022-23 as per record maintained in the Resident Audit Scheme. Therefore, DDOs and staff under their control are required to be instructed to present the bills to audit only after proper scrutiny. In addition to the direct retrenchments, several cases pertaining to pay fixation and leave encashment etc. were also found to be not-examined/ prepared properly and were objected/ corrected at the instance of audit resulting in saving to the University Exchequer on regular basis.

6. Management of Pension and Gratuity Corpus Fund:-

(a) Payment on a/c of Pension amounting to ₹28484.00 lacs made directly from state grants instead of Pension Corpus Fund duly established for this purpose during the period from 2013-14 to 2022-23 due to poor management of pension corpus fund:-

The pension scheme was introduced in the University vide Notification No.Bud.FC.36th/Meet/96-97-13001-50 dated 25.02.1997. To implement the pension scheme in the University, Pension Rules were framed/ adopted and circulated vide Comptroller letter no. UHF/Acctts/5-5/93(Vol.II)/-13234-69 dated 03.03.1997. The rule 1.1 of the University Pension Rules provides that "A pension fund to be called "Dr. YS Parmar University of Horticulture and Forestry Pension Fund" shall be established for the benefit of employees eligible under the rules by creating a CORPUS FUND by transferring the CPF contribution made by the university along with interest accrued thereon in r/o the employees who opt for pension and the **State Govt. and other financing agencies will continue to provide to the university the CPF matching contribution @10% of the emoluments (excluding HRA and HCA) of the employees working in the scheme on permanent footing and it shall be non-lapsable. Such contribution will be added to this fund in the same manner as is being done in the case of CPF**".

However, the above rule has not been followed by the university in letter and spirit and required matching contributions under ibid rule @10% of the emoluments (excluding HRA and HCA) of the employees working in the State scheme as well as other funding agencies scheme are not being deducted from the respected schemes to sustain this Pension Corpus Fund making it defunct. Poor management of this Corpus Fund over the years has made it completely unviable as University is not in a position to meet pension liability from the Pension Corpus as is evident from the following Table. As a result of which a large sums on this account are being spent from State Grants. Compared to ₹1.71 crore spent from State Grants in the year 2013-14, ₹7.26 crore in the year 2014-15, ₹15.85 crore in the year 2015-16, ₹20.06 crore in the year 2016-17, ₹29.06 crores in the year 2017-18, ₹32.69 Crores in

the year 2018-19, ₹39.54 Crores in the year 2019-20, ₹41.28 Crores in the year 2020-21, ₹45.62 in the year 2021-22, this figure has touched a whopping ₹51.77 Crores in the year under report i.e. 2022-23. Thus from 2013-14 to 2021-22 total amount of ₹284.84 crores have been spent on payment of pension directly from state Grant instead of from Pension Corpus. These figures reveal the poor management of funds over the years and have affected the financial position of the University adversely and this position will become worse in future, if necessary, policy measures are not taken to deal with this situation. Hence it is advised that the pension rules may be implemented in letter and spirit and matching contributions under ibid rule @10% of the emoluments (excluding HRA and HCA) of the employees working in the State scheme and other funding agencies scheme may be deducted from the respected schemes so that purpose of creating the university Pension Corpus Fund is not defeated. The year wise position of Pension Corpus fund maintained by the university is as under:

(₹ in crores)

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

2021-22	0.203	0.050	0.005	0.00	0.258	0.000	0.258
2022-23	0.258	0.094	0.008	0.00**	0.360	.0273	0.333

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

(ii) ** The amount directly spent on payment of pension out of state grant is ₹51.77 Crores (Sr.No. 3 of table below Para 2.4 of this report) which has not been taken in the Pension corpus fund account for the year 2022-23. In earlier years the amount from main account was first transferred to the pension corpus and then the pension was distributed but this year also the payment of pension has been made directly from the Grants which is irregular due to the fact that under Rules the pension payment is required to be made only from pension corpus fund and not directly from the grants.

(b) Payment of ₹7453.09 lacs made irregularly direct from state grant instead of Gratuity corpus during the period from 2013-14 to 2022-23 due to poor management of Gratuity Corpus Fund.

To implement the pension scheme in the University Pension Rules were framed/ adopted and circulated vide Comptroller letter no. UHF/Accts/5-5/93(Vol.II)-13234-69 dated 03.03.1997. The rule 1.1 of the University Pension Rules provides that "The contribution on account of retirement and death gratuity shall be credited in r/o each employee half yearly to this fund which shall be drawn from the respective schemes of the State Govt. and other Funding Agencies in the month of October(paid month September) and March (paid month February) each year". Further vide Comptroller letter no. UHF/Compt/1-16/91-7104-7144 dated 16.09.1997 it was clarified that the Death-cum-Retirement Gratuity shall be worked out as under : 1/4 of the Pay drawn of in the last of month of half yearly for each completed six monthly period of qualifying service.

Contributions @ 1/4th of the Basic Pay were being charged to the concerned scheme from where the salaries of employees were being drawn twice in a year i.e. once in the month of September and then in the month of February and these amounts were transferred to this Corpus but that too had been stopped long back and the Corpus thus become inoperative and unviable. As a result, the payments of ₹352 lacs to ₹413.90 lacs per year have been made from State Schemes in the years 2010-11 to 2021-22, while in the year 2022-23 the payment of ₹791.92 lacs have been made from the State Schemes. Hence it is advised that the pension rules may be implemented in letter and spirit and matching contributions under ibid rule 1/4 of the Pay drawn of in the last of month of half yearly for each completed six monthly period of qualifying service of the employees working in the State scheme and other funding agencies scheme may be deducted twice in a year from the respected schemes so that purpose of creating the university Pension Corpus Fund is not

defeated and there is minimum burden on the state schemes on this account. The year wise position of Gratuity Corpus fund maintained by the university is as under:

(₹ in Lacs)

Year	Opening Balance	Receipt sub.	Interest	Total	Exp./ payment	Closing balance	Payments made from State Schemes
2005-06	0.71	14.13	0.11	14.95	0.71	14.24	77.75
2006-07	14.24	0.19	0.41	14.84	-----	14.84	110.09
2007-08	14.84	0.60	0.54	15.98	-----	15.98	146.53
2008-09	15.98	0.08	0.80	16.86	-----	16.86	96.20
2009-10	16.86	0.47	1.76	19.09	-----	19.09	21.16
2010-11	19.09	0.26	0.39	19.74	-----	19.74	352.23
2011-12	19.74	0.10	2.31	22.15	-----	22.15	302.23
2012-13	22.15	0.23	3.94	26.32	-----	26.32	342.05
2013-14	26.32	0.00	1.31	27.63	-----	27.63	322.47
2014-15	27.63	0.00	2.70	30.33	-----	30.33	478.32
2015-16	30.33	1.59	2.50	34.42	-----	34.42	858.24
2016-17	34.42	0.97	3.51	38.90	-----	38.90	935.43
2017-18	38.90	4.34	3.19	46.43	-----	46.43	461.71
2018-19	46.43	0.13	3.00	49.56	-----	49.56	768.06
2019-20	49.56	5.66	3.42	58.64	-----	58.64	485.52
2020-21	58.64	0.00	3.75	62.39	-----	62.39	489.28
2021-22	62.39	0.00	3.14	65.53	-----	65.53	413.90
2022-23	65.53	0.00	3.15	68.68	-----	68.68	791.92
						Total	7453.09

IRREGULARITIES DETECTED IN PRE-AUDIT DURING THE YEAR 2022-23

7. Payment of wages for unskilled labour without expenditure sanction of the competent authority. (Department of Plant Pathology & Director of Research)

The revised wage rate for the supply of unskilled outsourced labour in Non-Tribal area was approved @ ₹ 417.17 per day with or without ESI vide notification no. UHF/DR/Estt./VIII-34(Vol-II)/2022-23:-266-300 dated 22.04.2022 issued by the Director of Research. The following departments submitted the wage bills as per the revised rates approved vide notification dated 22.04.2022 @ ₹ 417.17 but as per the sanction of the competent authority attached with the bill it was observed that one time expenditure sanction for outsourcing of unskilled labour was accorded by the competent authority @ ₹ 357.57 i.e. pre-revised rates on lesser side

However, keeping in view the nature of the bill and to avoid financial hardship to the labour, the contingent bills were admitted in audit subject to obtaining of the revised sanction of the competent authority to regularise the expenditure incurred. Compliance of the observations is still awaited.

Sr. no.	Department	Bill no. / date	Amount (₹)	Sanction letter no.	Rate approved as per sanction letter
1	Department of Plant Pathology	30 of 05/2022 31 of 05/2022 33 of 05/2022	Rs. 12515/- Rs. 12098/- Rs. 24196/-	UHF/Bud/1-36/PP/2021/-251 dated 13.04.2022	@ Rs. 357.57 for the FY 2022-23.
2	Director of Research	18 of 05/2022	Rs. 363351/-	UHF/Bud/1-9/DR/2021/-438 dated 21.04.2022	@ Rs. 357.57 for the FY 2022-23.

(A.R. No. 04 dated 13.05.2022
& AR No. 09 dated 18.05.2022)

8. Irregularities in expenditure incurred amounting to ₹2.99 lacs for making UHF Sign of Steel letters:(Principal Investigator, Institutional Development Fund)

UHF Sign of steel letters of 8x4 feet were got procured vide contingent bill No. 06 of 04/2022 amounting to ₹2,99,000/- under the Institutional Development Fund (IDP). While examining the above contingent bill and from the perusal of the quotations it was observed that as per the NIQ the last date for receipt of quotations in the office of IDP was on or before

7th March, 2022. While perusing the quotations received the following irregularities were observed:

- a). From the perusal of the envelopes containing quotations, it was observed that the hand writing on the envelopes and the pattern of writing address was found same. From the above it appears that the address were written by a single person.
- b). Even the quotations/envelopes submitted by Sahni Graphics, Mahadev Advertiser & Colour Magic Prints bears same mobile No.9218181801

From the facts stated above, the quotations appeared either to have been submitted by only one supplier or appeared to be pooled quotations and thus rates couldn't be considered competitive for the purpose of comparison as the spirit of rules as enshrined in the chapter 6 (A) of HPFR, 2009 regarding procurement of goods appears to have been compromised. The reply submitted the Principal Investigator, Institutional Development Fund, that the two quotations out of total five quotations in which there are certain discrepancies may be dropped as there were inadvertently attached and could not be dropped due to lack of inexperienced staff was not found satisfactory, as the genuineness of the quotations is required to be ascertained before finalizing the purchase case and not after effecting the procurement and no quotation can be dropped afterwards.

However, keeping in view the committed liability, the bill was admitted in audit subject to the condition that the matter may be enquired into and audit may be apprised of the findings along with the action taken thereon as under rules. Compliance of the observations is still awaited.

(A.R. No. 15 dated 22.06.2022)

9. Irregularities in the procurement of Farm Yield Manure (FYM):

(RHRTS, Dhaulakuan)

Contingent bill no.47 of 05/2022 amounting to ₹1,62,000/- for the purchase of 60 trolly of FYM by the RHRTS, Dhaulakuan from Sh. Subham Sharma, Village Tokiyon, P.O.Sainwala, Paonta Sahib was put up in audit. The FYM was delivered to the station by the vendor through vehicle No. HP-17-D-7174. While perusing the contingent bill along with the related record, it was observed that the weighing slip attached with the bill depicted the net weight of FYM carried by the vehicle as 3000 Kg and 3085 kg on 25.11.2021 & 08.02.2022 respectively. Whereas in the RC of the same vehicle, the carrying capacity had been mentioned only 1000kg i.e laden weight 4825 kg and unladen weight 3825 kg. In this regard the observation was also conveyed on loose note sheet on dated 09.06.2022. The reply

submitted by the DDO on dated 20.06.2022 was examined and not found satisfactory as the carriage of 3000 kg FYM against the 1000 kg capacity of the vehicle was not found justified. Moreover, the quotations for procurement of FYM were also required to be invited on weight basis rather than on per trolley basis as in the absence of the weight, it cannot be ascertained that whether adequate quantity of FYM has been purchased as contracted or not, which may also be justified.

However, keeping in view of the committed liability, contingent bill was admitted in audit subject to justification/clarification of the above observation failing which the procurement may be got regularised with the sanction of competent authority as under rules.

(A.R. No. 17 dated 23.06.2022)

10. Irregularities in appointment of Sh. Satish Kumar as Young Professional-I under the Project Institutional Development Plan (IDP-001-36):

(Principal Investigator, Institutional Development Fund)

Sh. Satish Kumar S/O Sh. Jeet Ram, village Seo, P.O. Naswal, Tehsil Ghumarwin, District Bilaspur was appointed as young Professional-I at a fixed amount of ₹25000/-P.M. vide letter No.UHF/Rectt/IV-24/2020-1202-10 dated 08/06/2022.

While perusing the appointment case as referred to above the following was observed.

1). It was found that Sh. Satish Kumar was already working as Field Assistant in the department of Floriculture in this university till 07.06.2022 and the official resigned from the said post on 07.06.2022 (AN) to enable himself to join the new post of young professional –I, at fixed amount of ₹ 25,000/-PM under the IDP project and accordingly joined as such on 08.06.2022 (FN).

However, the resignation tendered by him was forwarded by the Prof. & Head, UHF, Nauri on 17.06.2022 to the appointing authority i.e. the Director of Research and the same was accepted on 20.06.2022 as conveyed vide letter No. UHF./DR/Rectt/IV-4/FLA/2015/-1642 dated 20.06.2022 from the retrospective date i.e. from 07.06.2022. Whereas, Sh Satish Kumar had already joined on 08.06.2022 before the acceptance of his resignation.

The acceptance of joining before the application for acceptance of resignation was moved by the Professor and Head, Deptt. of Floriculture and Landscape needs to be justified with the support of relevant rule as the reply of audit observations already conveyed through loose note sheet dated 07.07.2022 was not found satisfactory.

11. Irregularities in providing and fixing of transparent toughened Glass in IDP secretariat
(Principal Investigator, Institutional Development Fund)

Contingent bill No. 13 dated 04.05.2022 for ₹ 1,15,357/- was put up in the audit for providing and fixing of transparent toughened Glass in IDP secretariat. While perusing the contingent bill as referred to above the following was observed on loose note sheet and the reply of some of the observation was not found satisfactory detailed as under:

1. Three quotations were received for providing & fixing of transparent toughened Glass in IDP secretariat out of which two quotations submitted by M/s Om Aluminium Works, near Veterinary Hospital, Kotla Nala, Solan and M/s Aruna Enterprises, Village Bhanat, PO Ghatti, Tehsil & Distt. Solan and it was observed that the above two quotations were posted/dispached on same time, from same post office and on the same date i.e. on 07.01.2022 at 13.01 as per the registered letter sticker posted on the envelopes, from which it appears that quotations have been posted by a single person and it seems that quotations have been deliberately pooled in favour of a specific person/firm. These facts needs to be enquired into/ justified as the very purpose of calling/collection of quotations under rules have been defeated.
2. Statutory deductions such as GST@2% and labour Cess@1% was not deducted in violation of rules, which may be justified.
3. NOC from the office of the Estate Organization, UHF, Nauni, Solan was required to be obtained before getting the work done for the providing & fixing of Transparent toughened Glass & Aluminium Door in IDP Secretariat. But, the same was not obtained which needs to be justification with cogent reasons supported with the instructions issued in this regard by the university authority.

The bill in question was, however, been admitted in audit being committed liability subject to the condition that irregularities may be justified, failing which the procurement case may be got regularised with the approval/ sanction of the competent authority in this regard under rules.

(A.R. No. 25 dated 22.07.2022)

12. Irregularities in the purchase of Roller Blinds for ₹1.20 lacs under the testing scheme UHF-002-04. (Department of Plant Pathology)

Roller Blinds were purchased vide contingent Bill No.60 of 06/2022 amounting to ₹1,20,736/- out of the testing scheme UHF-002-04. While checking the above bill it was observed that as per the terms & conditions of the concerned scheme at Sr.No.14 of University Addendum No. UHF(DR)X-1(COT-V)/2016-7245-90 dated 13.02.2018, purchase of furniture/ fixture and other Capital nature articles will not be allowed out of testing fee. In view of the terms & conditions of the scheme the purchase in the instance case did not appeared to be a fit charge under the testing scheme-UHF-002-04. In this regard, the observation was already conveyed on loose note sheet on dated 08.07.2022. The reply submitted by the Department on the above observations was not fund satisfactory and to the point.

However, as the purchase has already been affected, the bill in question was admitted in audit being committed liability, subject to the condition that the purchase may be got regularize with the sanction of the competent authority under rules.

(A.R. No. 26 dated 30.07.2022)

13. Regarding providing of 2 Ton Air Conditioner in the chamber of the Registrar at main campus, Nauni for ₹0.70 lacs on buy back basis. (Estate Office)

The Estate office procured 2 Ton Air Conditioner for the chamber of the Registrar vide award letter No.UHF/Const./1/2022/-22/-547-53 dated 07/05/2022 for ₹70,000/- from M/s Indu Funiture, Solan. The 1st and final bill of ₹ 70,000/- for providing 2 Ton Air Conditioner was submitted in audit alongwith all the relevant files and MB No.1496. While perusing the work bill as referred to above the following was observed on loose note sheet and the reply of some of the observation was not satisfactory detailed as under:

1. The 1.5 ton Air Conditioner was already installed in the chamber of the Registrar which was purchased at a total cost of ₹29,500/- on 12.06.2013 by the Student Welfare Officer, UHF, Nauni and transferred to the Office of the Registrar and was working in proper condition, which is evident from the information supplied in this regard that only Rs.500/- was incurred by the Office of the Registrar for servicing of Air Conditioner and moreover nothing was ever reported by the Office of the Registrar about having any defect or non-functioning of Air Conditioner. Hence, purchase of new AC needs to be justified.
2. The new 2 ton AC was procured with buy back offer in r/o the old AC for ₹1800/- only. The buyback value of ₹1800/- was worked out and decided only on the basis of a single quotation receive from M/s. Yash Refrigerator that the firm is ready to take or buy back the

existing Air Conditioner for ₹1800/- only. Whereas, it should have been decided after constituting a committee in this regard and after going through the condition of the old AC and amount incurred on the repair/ maintenance of the Air Conditioner and the amount incurred at the time of its purchase. But nothing so far was done in this regard neither the permission of competent authority i.e. the Vice-Chancellor was obtained to purchase new Air Conditioner of higher capacity on buy back basis and therefore the possibility for giving undue benefit to the vendor for discarding the old AC at very meagre price by ascertaining the value of ₹1800/- of old Air Conditioner cannot be rolled out.

In view at the above ascertaining the value of ₹1800/- under buy back may be justified, besides this it may also be justified that keeping in view the good condition of the old AC, why the possibility of transferring the old Air Conditioner to any other office of the university was not explored. In addition to this the stabilizer and stand of old Air Conditioner may be transferred to store/stock account as only the Air Conditioner was put under buy back and not the other accessories of the same.

3. In the analysis of rates, the overhead charges were added @5% whereas in the estimate it was already added @5% and in reply of audit observation it was informed that the same has rightly been included as per standard analysis of rates. Therefore, the relevant document for adding overhead charges twice may be shown to audit in support of the above reply.

However, as the purchase has already been affected, the bill in question was admitted in audit being committed liability, subject to the condition that the above irregularities may be justified failing which purchase may be got regularize with the sanction of the competent authority under rules.

(A.R. No. 27 dated 03.08.2022)

14. Irregularities in the collection/receipt of quotations pertaining to Making and designing sketch art: (Principal Investigator, Institutional Development Fund)

Contingent bill No. 162 dated 26/03/2022 for ₹90,000/- pertaining to the making/ supply of 6 number of wall painting of sketch Art with frames size 24*36 inch made with charcoal pencil with black and white colour (5 of which was fixed in IDP Secretariat and 01 in the office of the Hon'ble Vice Chancellor) was submitted by PI, IDP project in audit.

While checking the above-mentioned bill it was found that the quotation submitted/ collected by the PI of the IDP Secretariat was not in order as per prescribed procedure given in the university accounts manual under chapter 28. The total five parties/ suppliers quoted their rates for the supply of wall paintings and on the perusal of the quotations following irregularities were observed:

1. From the perusal of these quotations it was observed that three out of five quotations pertaining to Sh. Sanjeev Kumar, Poonam Kumari and Sh. Jitender Kashyap were having the same e-mail id mentioned on their quotations. Moreover, the quotations submitted by Sh. Nitish Kumar and Ms. Poonam Kumari bears same mobile no. 8894546332. Similarly, the quotations submitted by Sh. Jitender Kashyap and Sh. Sanjeev Kumar bears same mobile no. 7018759384. Therefore, all the four quotations appears either to have been submitted by only one supplier or appears to be pooled quotations and rates quoted by them cannot be considered competitive for the purpose of comparison and were liable to be cancelled or rejected.
2. Mr. Sanjeev Kumar whose quotation were finalized as lowest one had quoted the rate of ₹15000/- with different ink/ pen from rest of the quotation which did not appear to be authentic, hence irregular.
3. In addition to this, Sh. Jitender Kashyap had quoted his rate on 24/01/2022 but the envelope of the quotation bears the post office Oachghat stamp dated 21/01/2022 and received in PO Nauri as well as in IDP Secretariat on 27/01/2022. If Sh Jitender Kashyap had submitted his rates on 24.01.2022, how the envelope containing quotations bears post office stamp dated 21.01.2022, raises question on the genuineness of the quotation.
4. All of the five quotations were found unsigned.
5. All the quotations have been submitted on plain paper instead on formal letter heads of the firm which needs to be examined under intimation to audit.

Thus, from the facts stated above, all these quotations appear to be fake/ pooled just to favour a specific person. Moreover, how these quotations have been accepted and above irregularities got unnoticed by the office and the committee constituted for opening of quotations vide O/o no.UHF/IDP/RC/2-5/2020/1551-1553 dated 24.03.2022 is a matter of serious concern. Due to the above irregularities, the university exchequer was deprived of transparent purchase process and economy in competitive rates. Such types of malpractices are required to be completely discouraged in the university interest.

The whole purchase case was forwarded for conducting enquiry to the Comptroller vide this office letter No.RAS/SLN/UHF/2022-23/-09-10 dated 12.04.2022 and after scrutinizing the case and on the basis of facts finding report the advisory i.e. “**All the concerned to deal strictly in accordance with the provision of accounts manual in future**” was issued by the Hon’ble Vice Chancellor as conveyed by Comptroller vide letter No. UHF/Comp./Bud/ IDP (HAHEP)/ IDP-001-36/2022/-5032-35/-5110-5113 dated 20.07.2022. However, from the above it appears that responsibility for the serious lapses pointed out above was not fixed and no action was taken against the official at fault under rules which may be initiated/ taken now. The bill being committed liability was, however admitted in audit subject to above audit observations.

(A.R. No. 28 dated 06.08.2022)

15. Irregularities in the collection/ receipt of quotations pertaining to making /design of Wall Painting for ₹0.24 lacs for the disabled people under IDP.

(Principal Investigator, Institutional Development Fund)

Contingent bill No. 153 dated 14.03.2022 amounting to ₹24,300/- on account of expenditure incurred on making/ designing of Wall Painting for disabled people near University Canteen under the IDP-NAHEP, IDP-001-36 was put up in audit. The above work was got done after collecting quotations for which the department had issued Notice Inviting Quotations for the purchase/ making of wall painting and the same was required to reach the office on or before 2nd February,2022. From the perusal of the quotations attached with the case, the following serious irregularities were observed:

1. In response of the NIQ total five no. of quotations were received. It was observed that all the five quotations appears to have been typed at a single place/ office as all of the five quotations are found in same font and language and even the spelling of Secretariat has been typed/ misspelled as Secretariat in all the five quotations and even on their envelopes also. Had the actual quotations been collected or supplied by the different

firms than it would have not been possible to repeat the same mistake for a specific word in all the quotations.

2. In all the five quotations similar language was used and the word fee and total fee have been used instead of charges for wall paintings.
3. All the five quotations were found unsigned except one received from Sh. Puran Thapa.
4. NIQ was issued to five firms, out of which three are based in Solan and two are based in Shimla as per NIQ. But it was found that the two quotations in respect of three firms based in Solan namely Sh. Vikas Khan and Sh. Shagun Bhatia have also been dispatched from Shimla based post offices and one quotation of Sh. Puran Thapa who is based in Shimla had been posted from Kandaghat post office, which is found inconsistent and creates doubt about the genuineness of the quotations as normally the firms post the quotations from their home stations.
4. All the quotations have been submitted on plain paper instead on formal letter heads of the firm which needs to be examined under intimation to audit.

Thus from the facts stated above, all these quotations appeared to be fake and have been prepared by single hand under one roof with malafide intentions just to favour a specific person. Moreover, how these quotations have been accepted and above irregularities got unnoticed by the office and the committee constituted for opening of quotations vide O/o no. UHF/IDP/Rate Contract/2-5/2020/1263-66 dated 02.02.2022 is a matter of serious concern. Due to the above irregularities, the university exchequer has been deprived of transparent purchase process and economy in competitive rates. Such types of malpractices are required to be completely discouraged in the university interest.

The whole purchase case was forwarded for conducting enquiry to the Comptroller vide this office letter No.RAS/SLN/UHF/2022-23/-11-12 dated 12.04.2022 and after scrutinizing the case and on the basis of facts finding report the advisory i.e. **“All the concerned to deal strictly in accordance with the provision of accounts manual in future”** was issued by the Hon’ble Vice Chancellor as conveyed by Comptroller vide letter No. UHF/Comp./Bud/ IDP (HAHEP)/ IDP-001-36/2022/-5032-35/-5110-5113 dated 20.07.2022. However, from the above it appears that responsibility for the serious lapses

pointed out above was not fixed and no action was taken against the official at fault under rules which may be initiated/ taken now. The bill being committed liability was, however admitted in audit subject to above audit observations.

Moreover, the incurring of expenditure for wall painting was not found justified being not an approved item by the funding agency w.r.t. sanction letter No. NAHEP/IDP-16/sanction, dated 15.06.2020 and required to be justified or got regularised with the approval of Project Monitoring Committee (PMC) of the NAHEP. The bill being committed liability was, however admitted in audit subject to above audit observations.

(A.R. No. 29 dated 06.08.2022)

16. Irregularities in the bill on account of providing Architectural Consultancy Services for the Work Alumni Engagement Centre and Face Lifting of Administrative block.
(Principal Investigator, Institutional Development Fund)

Contingent bill No.05 dated 18.04.2022 for ₹1,41,600/- on account of providing Architectural Consultancy Services for the work Alumni Engagement Centre and Face Lifting of Administrative block was put up in audit. While perusing the bill as referred to above the following was observed on loose note sheet and the reply of some of the observation was not found satisfactory detailed as under:

1. The work of consultancy services for providing Architectural designs/consultancy for the work Alumni engagement centre and Face lifting of administrative block could have been done in-house by the Estate Office in view of the facts that University has full-fledged Design/Architectural wing in this University. Hence getting this work from outside may be justified.
2. From the perusal of detail provision under the head consultancy put up with the bill, it was found that there was no provision for the consultancy services especially neither for consultancy service for the work face lifting of administrative block nor for the work Alumni Engagement Centre in the IDP project. Hence, payment on A/c of above consultancy services without the provision for the same in the project is irregular, and may be got regularised with the sanction of the funding agency, NAHEP.
3. From the perusal of the bill it was observed that as per the NIQ the sealed quotation will be received in the office of IDP, with the last dated on 11.11.2021, but while going through the quotations received, it was found that all the quotations were received by hand and all the envelopes of quotations bear same hand writing and same pattern in writing the address which creates doubt above the authenticity of the quotations. It appears from the above that the address has been written by single person and the quotations were deliberately pooled.

From the facts stated above, all these quotations appear to be fake/ pooled just to favour a specific person.

Moreover, how these quotations were accepted and above irregularities got unnoticed by the office and the committee constituted in this regard is a serious matter of concern. The matter is required to be enquired into.

4. As per SOP and standard advisory to AUs/ IAS issued by the funding agency and as per clause 2(iii) of IDP sanction letter No. NAHEP/IDP-10/- sanction/2020 dated 15.06.2020, the expenditure shall be made only on the approved items. From the perusal of the record, it was found that there was no provision for the work providing Architectural Consultancy Services for the work Alumni Engagement Centre and Face Lifting of Administrative block. Hence, the above expenditure incurred without any provision for the same in the IDP project, may be got regularized with the approval of Project Monitoring Committee (PMC) of the NAHEP.

However, as the work had already been done, the bill in question was admitted in audit being committed liability subject to compliance of audit requisition.

(A.R. No. 30 dated 08.08.2022)

17. Regarding purchase of Local Mash Dal, Honey and Raj Mash without inviting quotations-observation thereof. (Directorate of Extension Education)

Local produce cultivated by the farmers through Natural Farming i.e. Honey, Local-mash, Raj-mash etc. was procured through Project Director, ATMA, Chamba for VVIP for 2 days Biennial National, KVK conference-2022 vide bill No. 87 of 08/2022 for ₹ 13,380/-. While examining the contingent bill in audit the following was observed:

1. Honey and local mash was purchased vide bill No. Nil dated 02.06.2022 for ₹10,500/- from Sh. Kuldeep Kumar, Village Kalsuin, Post Office Janghi, District Chamba. However, the codal formalities as enshrined in rule 98 of HPF, 2009 was not followed in procurement as quotations were required to be collected to affect the purchase on competitive rates. Hence non-observance of codal formalities in the procurement is a very serious lapse which may be justified.

2. Besides this, provision for distributing the purchased material and list of dignitaries was required to be put up in audit but the same was not found attached with the bill.

As the purchase has already been affected, the bill is admitted in audit being committed liability subject to the condition that the purchase effected without following codal

formalities may be justified failing which it may get regularised with the sanction of competent authority and approval of funding agency.

(A.R. No. 31 dated 08.08.2022)

18. Payment of penalty in Motor Vehicle tax irregularly:

(Department of Food Science and Technology)

Contingent bill No. 23 of 06/2022 amounting to ₹ 21,902/- on account of Motor Vehicle tax of Vehicle No.HP14D0278 of the department was put up in audit. While perusing the above bill it was observed that the above amount of MV tax contained a penalty amounting to ₹ 4,965/-, which was not found in order as penalties/fines are not admissible under rules. The above observations were conveyed on the body of the bill and the reply submitted was examined and found not satisfactory.

Pursuant to the above observations, the competent authority i.e. Hon'ble Vice Chancellor accorded ex-post facto expenditure sanction amounting to ₹21,902/- including the amount of penalty of ₹4,965/- as a special case as conveyed by the Comptroller vide letter No.UHF.Bud.HCR-135-05/-5814 dated 10.08.2022 with the direction/condition to recoup the amount of penalty from RLA Solan for further deposition in the University account

Hence, keeping in view the above facts and sanction of the competent authority the contingent bill in question was admitted in audit subject to the condition that the matter to recoup the penalty be taken up with the RLA Solan and same may be got recouped and deposited in University exchequers as per directions of the competent authority to regularize the above payment.

(A.R. No. 35 dated 02.09.2022)

19. Purchase of 37 Fire Extinguisher under IDP Project without provision in the project.

(Principal Investigator, Institutional Development Fund)

Contingent bill no. 25 dated 09.06.2022 amounting to ₹4,89,263/- for the purchase of 37 Fire Extinguishers from Shiv Shakti Solutions through GeM vide invoice No. 11 dated 31.03.2022 was put up in audit. The expenditure was booked under IDP-001-036 (NAHEP) under the Head Green Initiatives. From the perusal of the contingent bill along with related record, it was observed that there was no specific provision for the above under the aforesaid head i.e. under Green Initiatives Activities and as such the same does not appear to be a fit charge on the IPD project. In this regard the observations were also conveyed on the body of the bill and reply of audit observation as submitted was examined in audit and was not

found satisfactory. As per SOP and standard advisory to AUs/IAS issued by the funding agency and as per clause 2(iii) of IDP sanction letter No. NAHEP/IDP-10/- sanction/2020 dated 15.06.2020, the expenditure shall be made only on the approved items. Since, the above expenditure has been incurred without any provision for the same in the IDP project, this expenditure may be got regularized with the approval of funding agency i.e. Project Monitoring Committee (PMC) of the NAHEP.

However, as the purchase has already been affected, the bill in question was admitted in audit being committed liability subject to obtaining of ex-post facto approval of the funding agency to regularise this expenditure.

(A.R. No. 36 dated 09.09.2022)

20. Irregular grant of benefit under new ACP Scheme in respect of Mrs. Manjula Thakur, Female Health Worker. (Registrar Office)

After rendering 16 years of services on the same post, the next higher-grade pay of ₹3200/- and ₹3600/- respectively was granted with benefit of one increment to Mrs. Manjula Thakur, Female Health Worker under new ACPS scheme vide office order no. UHF.Regr.Estt.-I/Manjula/PF/2013/-14951-55 dated 25.07.2022 in terms of letter no. Fin(PR)B(7)-59/2010 dated 09.08.2012 from the Principal Secretary (Finance) to the Govt. of HP and adopted by this university vide notification no. UHF/Bud/2-34/2009-2010/-7281 dated 24.08.2012. Consequent upon the above, the pay fixation order no. UHF.Regr.Estt.-I/Manjula/PF/2013/-18806-810 dated 17.08.2022 was put up in audit for vetting. While examining the above office orders the following were observed.

As per the FD letter no. Fin(PR)B(7)-59/2010 dated 07.07.2014 which was issued in partial modification of the ACPS scheme and as per para 5 of the said letter it was directed that once an employee has already got three enhancements/financial enhancement except the annual increment or the general pay revision based on the pay commission in fourteen years or more of his/her entire service, thereafter he/she will not be entitled for placement in next higher grade pay in the ACPS scheme introduced vide FDs instructions dated 09.08.2012.

However, while examining the service book (page no.20) it was observed that the incumbent has already got three enhancements/financial up gradations i.e. (1) stepping up equal to her junior on 01.01.1993(2) 8 years benefit under old ACPS scheme on 05.01.1997 and (3) 16 years service benefits on 05.01.2005. Further, these enhancements/ financial up gradations have not occurred due to the annual increment or the general pay revision based on the pay commission which is not being considered as enhancements/financial up gradations as per the instructions referred to above. It is also pertinent to mention here that

vide FD letter no. Fin(PR)B(7)-59/2010 dated 09.09.2014 it was clarified that Finance Departments instructions dated 07.07.2014 which were made applicable with immediate effect with the objective that all the cases pending on that day or arising after that has to be examined in the light of instructions ibid.

Keeping in view of the above facts, the office order no. UHR.Regr.Esst.-I/Majula/PF/2013/-14951-55 dated 25.07.2022 vide which the next higher grade pay of ₹3200/- and ₹3600/- respectively has been granted with benefit of one increment after rendering 16 years of service on the same post under new ACPS scheme and the pay fixation order no. UHF.Regr.Esst.-I/Majula/PF/2013/-18806-810 dated 17.08.2022 did not appeared to be in order and in accordance with the instruction of the Govt. referred to above. Hence it was requested to review the above office orders in view of the instructions of the Govt. accordingly and in case of difference of opinion the matter was requested to be got clarified from the competent authority i.e. Finance Department through AD.

In reply of the above observations it was informed that the instant case was referred to the Principal Secretary (Horticulture) to the Govt. HP and in response, the Principal Secretary (Horticulture) vide letter no.HTC-G(10)-1/2017 dated 06.08.2018 conveyed that the Finance Department has advised to have the specific information from DHS on the point as to whether step up of Additional Pay w.e.f. 01.01.1993 granted at per with the junior of the incumbent had been treated as enhancement or not in the light of FDs instructions dated 07.07.2024 while considering the grant of benefits under new ACP scheme to MHW/FHW in MHW/FHW in Health Department? Thereafter, if the said step up of Additional pay has not been treated as enhancement by the Health Department and her previous service is ordered to the counted for all intents and purpose by the universities service is ordered at their own level in the light of FDs latest instructions dated 03.11.2016. It was further submitted that in spite of detailed correspondence, the DHS failed to give specific reply but information taken under RTI from the concerned department by the applicant (Mrs. Manjula Thakur) clearly revealed that the step up of Additional Pay granted to counterparts was not treated as enhancement as the benefits of 4.9.14 scheme was granted to them. It was further submitted that the case of Mrs. Manjula Thakur was examined administratively and Departmental Promotion Committee after verifying all the facts recommended the grant of next admissible higher grade pay to the concerned incumbent.

The reply submitted as above was examined in audit and it was found that pursuant to the Finance Department advise, neither the DHS gave the specific clarification on the point as to whether step up of Additional pay w.e.f 01.01.1993 granted at per with the Junior

of the incumbent had been treated as enhancement or not in the light of FDs instructions dated 07.07.2014 while considering the grant of benefits under new ACP scheme to MHW/FHW in health department. Nor the matter was got clarified benefits under new ACP scheme to MHW/FHW in health department. Nor the matter was got clarified from the competent authority i.e. Finance Department, Govt. of HP and in the absence of which it cannot be ascertained/construed that the step up of Additional Pay granted to incumbent counterparts was not treated as enhancement for grant of benefits under new ACP scheme to MHW/FHW in health department.

However keeping in view, the reply submitted and the facts as above the office order No.UHF/Reg.Estt.-I/Manjula/PF/2013/-14951-55 dated 25.07.2022 and order No.UHF.Regr./Estt.-I/Manjula/PF/2013/-18806-810 dated 17.08.2022 was admitted in audit subject to the condition that the matter may be go clarified from the competent authority i.e. Finance Department through AD under intimation to audit. In case of receipt of adverse clarification, the benefits of grant of next benefit as under new ACPs scheme may be withdrawn entailing recovery of excess payment on this account. Compliance/ clarification is still awaited.

(A.R. No. 37 dated 14.09.2022)

21. Regarding monthly payment on account of outsourcing of additional work of maintenance of uninterrupted power supply in various buildings at UHF- observation thereof. (Estate Office)

5th Running bill amounting to ₹97,596/- for the month of August, 2022 in r/o the monthly payment on account of outsourcing of additional work of maintenance of uninterrupted power supply in various buildings at UHF was put up in audit. As per the revised Administrative Approval & Expenditure Sanction of the competent authority conveyed by the Comptroller vide letter No.UHF/Bud/1-8/EO/2022-23/-5791 dated 08.08.2022, the sanctioned amount was ₹8,84,828/- only for the period 15.01.2022 to 14.11.2022 i.e. ₹88,482.80 per month to meet out the monthly payment on account of outsourcing of additional work of maintenance of uninterrupted power supply in various buildings at UHF. Whereas from the perusal of the bill it was observed that the monthly bill was put up in audit for ₹ 97,596/- for the month of August 2022, i.e. ₹9,113.20 in excess of the sanctioned amount, which was not found justified.

However, keeping in view the nature of the bill and to avoid financial hardship to the outsource labour, same was admitted in audit subject to obtaining of the revised sanction

from the competent authority to regularize the above payment under intimation to audit, please.

(A.R. No. 38 dated 15.09.2022)

22. Regarding purchase of new vehicle under revolving fund scheme HPL-038-02 (Publication)- observations thereof. (Director of Extension Education)

Contingent advance bill No.111 of 09/2022 amounting to ₹12,17,925/- in favour of Sh. Kishor Kumar, Driver to purchase the new vehicle (Honda amaze Diesel Version Top Model VX-MT) from M/s Himalayan Motors Pvt. Ltd. Kumarhatti, Solan(HP) was put up in audit. While examining the contingent advance bill, the following was observed:

1. Advance was drawn from revolving fund scheme code HPL-038-39 (Publication) for the purchase of the new vehicle. Whereas, the purpose to purchase the vehicle was mentioned as to the Director has to visit KVK's and RHRTSs and also other parts of the state for organizing of training campus/Kisan Mela/Awareness camp etc. mentioned in letter No UHF/DEE/Estt./2022-768 dated 25.06.2022. From the above it is clear that the purchase of vehicle from HPL-038-39 (Revolving Fund for publication) to visit the KVK's and its activity does not seem to be fit charge on the revolving fund (Publication) which may be justified and provision to purchase the same under Revolving Fund scheme code HPL-038-39 be enclosed.

Moreover, The Financial Powers duly approved by the Board of Management have been delegated to various statutory officers/Head of Departments/ADRs/training organizers of KVK/DDOs and other employees of the university as conveyed by Comptroller vide notification no.UHF/Bud/2-1/2-4/FC/99th /2014-15/-12136-70 dated 5th March, 20217. As per condition no 10 of the said delegation of Financial powers, it has been clearly mentioned that "no expenditure is allowed to be incurred under revolving fund schemes except for the purpose for which the revolving fund is sanctioned. Moreover, as per condition no.18 of the allocation of funds issued vide letter no. UHF/Bud/2-1/Allocation/2020/-2442-82 dated 01.07.2020 and re-issued with same term and condition vide letter No. UHF/Bud/2-1/BA/2022-23/-11575-11605 date 31.03.2022, it has been mentioned that the income generated out of revolving funds is to be utilized for which the revolving fund is sanctioned. As such purchase of vehicle form HPL-038-39 (RF for publication) does not appear to be fit a charge on the revolving fund.

2. Besides this it was also observed that as per the S.O.E Sr. No.23 (a) Annexure-A delegation of Financial Powers issued vide letter No.fin-F-(A)-(II)-11/2044 dated 3rd January 2014 by

the Principal Secretary (Finance) to the Government, the purchase of new vehicles (including those by way of replacement) shall be purchased only with prior concurrence of the Council of Ministers through Finance Department. As such it was requested to be obtained/ put-up in audit. In response of the above observations the reply submitted by Director of Extension Education vide endorsement No.UHF/DEE/Veh./4-10/2020/-1898 dated 17.09.2022 was examined in audit and was not satisfactory.

It was further replied that under revolving fund schemes the funds are generated by the concerned department itself and no funds are provided by the State govt. so there seems to be no need to obtain the concurrence of the State Govt. for the purchase of new vehicle out of above said scheme. Whereas, as per the rules regulating the payment of Grant-in-Aid, the revenue generated by the GIA shall be considered as additional GIA sanctioned by the Govt. for particular financial year. Hence the reply submitted does not appear to be satisfactory. Hence it was advised that matter may be got clarified from the Administrative Department that whether the sanction of the competent authority i.e. Finance Department Govt. HP of the Govt. is required in this case as per instructions of the Govt. dated 3rd January, 2014 or not?

The advance bill was, however, admitted in Audit subject to the condition that the sanction of competent authority i.e. State Govt. may be obtained to regularize the above purchase out of the revolving fund (Publication) under intimation to audit or the matter may be got clarified from the Administrative Department that whether the sanction of the competent authority i.e. Finance Department Govt. HP of the Govt. is required in this case as per instructions of the Govt. dated 3rd January, 2014 or not. Compliance is still awaited.

(A.R. No. 41 dated 20.09.2022)

23. Payment of wages for unskilled labour - expenditure sanction thereof.

(Department of Floriculture & Landscaping)

Contingent bill No. 132 of 10/2022 amounting to ₹12,515/- from the scheme HPL-038-08 (R/F II) on account of payment of wages of unskilled labour was put in audit. While checking the said bill, it was observed that the contingent bill of unskilled labour was put in audit without expenditure sanction of the competent authority as per the delegation of financial powers vide notification No UHF/Bud/2-7FC/99th/2014-15/-12136-70 dated 5th March, 2017 issued by the comptroller office, which is a mandatory requirement for pre auditing the bill.

However, keeping in view the nature of the bill and to avoid financial hardship to the labour, same was admitted in audit subject to obtaining of the expenditure sanction of

the competent authority w.r.t. the Sr. No. 28 of delegation of financial power of the competent authority mentioned above.

(A.R. No. 47 dated 15.10.2022)

24. Regarding purchase of new vehicle under revolving fund scheme HPL-038-51 (Revolving Fund Nursery):observations thereof. (RHRS Mashobra)

Contingent bill No.281 of 10/22 amounting ₹9,00,349/- in r/o purchase of new vehicle (Mahindra Bolero B6) from M/s Mahindra and Mahindra Ltd. Sidcul, Haridwar, Uttarakhand and contingent advance bill 284 of 11/2022 amounting to ₹1,06,094 out of Revolving Fund scheme (HPL-038-51-Nursery) for its registration was put up in audit. The above bill was returned in original with audit observation that as per the S.O.E Sr. No.23 (A) Annexure-A of delegation of Financial Powers issued vide letter No.Fin-F-(A)-(II)-11/2014-15/-12136-70 dated 03.01.2014 by the Principal Secretary (Finance) to the Government, the purchase of new vehicles (including those by way of replacement) shall be purchased only with prior concurrence of the Council of Ministers through Finance Department. As such it was requested to be obtained/put up in audit.

Further, the financial powers duly approved by the Board of Management and delegated to various statutory officers/ Head of Department/ADRs/Training organizers of KVKs/DDOs and other employees of the university as conveyed by Comptroller vide notification no.UHF/Bud/2-7/FC/99th /2014-15/12136-70 dated 05.03.2017 and as per condition no 10 of the said delegation of financial powers, it was clearly mentioned that “no expenditure is allowed to be incurred under revolving fund scheme except for the purpose for which the revolving fund is sanctioned. Moreover, as per condition no 18 of the allocation of funds issued vide letter No. UHF/Bud/2-1/Bud/Allocation/2020/-24442-82 dated 2442-82 dated 01.07.2022 and re-issued with same term and condition vide letter No.UHF/Bud/2-1/BA/2022-23/-11575-11605 dated 31.03.2022, it was mentioned that the income generated out of revolving funds is to be utilized for contingent expenditure of the respective department/research station for the purpose for which the revolving fund is sanctioned. As such purchase of vehicle from HPI-038-51 (Revolving Fund for Nursery) does not appear to be fit a charge on the revolving fund and needs to be justified. The reply submitted by the Associate Director (R&E) in this regard was not found satisfactory.

It was further replied that the vehicle under reference was purchased out of the income generated by the station and not from the grant in aid released to the university by the Govt. of HP. Hence, there is no need to obtain the approval of Council of Minister through Finance Department. Whereas, as per the rules regulating the payment of Grant-in-

Aid, the revenue generated by the GIA shall be considered as additional GIA sanctioned by the Govt. for a particular financial year. Hence the reply submitted does not appear to be satisfactory. Hence, it was advised that matter may be got clarified from the Administrative Department that whether the sanction of the competent authority i.e. Finance Department, Govt. HP of the Govt. was required in this case as per instructions of the Govt. dated 03.01.2014 or not?

The contingent & advance bill were, however, admitted in Audit subject to the condition that the sanction of competent authority i.e. State Govt. may be obtained to regularize the above purchase out of the revolving fund (Nursery) under intimation to audit or the matter may be got clarified from the Administrative Department that whether the sanction of the competent authority i.e. Finance Department Govt. HP of the Govt. is required in this case as per instructions of the Govt. dated 3rd January, 2014 or not. Compliance is still awaited.

(A.R. No. 50 dated 01.11.2022)

25 Bill pertaining to the hiring of two nos. of 35 Seater Buses- observations thereof.

(College of Horticulture & Forestry Thunag, Mandi)

Contingent bill No. 103 of 08/2022 amounting to ₹61,500/- on account of hiring of two Busses from M/S Maa koyala Tour & Travels, Mandi on lowest quotation basis for one day education tour from Thunag, Mandi to Raison-Katrain-Kullu and back was put up in audit. While examining the above bill the following was observed and the reply submitted thereof was examined but not found satisfactory:-

1. While inviting the quotations the rates were invited on lump-sum basis for the entire journey and not on per Km basis. In the absence of which the genuineness/reasonability of lowest rates could not be ascertained. Hence, same may be justified and the rates allowed w.r.t. Km covered is required to be justified in comparison of the HRTC/University approved rates to check the reasonability of rates allowed.
2. It needs also be justified that why the buses were not got hired from HRTC. Had the possibility of hiring buses from HRTC been explored, University exchequer could have saved substantial amount.
3. Moreover, from the record put up with the bill it was observed that the possibility of hiring the buses on the rates approved by the Estate Office, was not explored, which may also be justified.

However, as the expenditure was already affected, the bill in question was admitted in audit being committed liability subject to compliance of the audit observations failing

which the expenditure may be got regularised with the sanction of competent authority under rules.

(A.R. No. 52 dated 28.11.2022)

26. Discrepancies in Audited Utilization certificate as on 31.03.2022 in r/o Grant received from HPKVN under HPSDP-observations thereof. (Dean, College of Horticulture)

Utilization Certificate for the financial year 2021-22 in respect of the funds received from the project title "Skill Development Training Programme under HPSDP" sanctioned by HP Kaushal Vikas Nigam, as submitted by the Dean College of Horticulture, UHF, Nauni duly signed by the worthy Comptroller was put up in vetting. While examining the above AUC, the following was observed:

1. In the AUC ₹4,19,474/- was shown as TDS amount being deducted by the Funding Agency i.e. HPKVN while releasing the funds. The university being an education institution is exempt from TDS. Hence, it was inquired that whether the refund of the above TDS amount deducted was claimed from the concerned Deptt. by showing/including the TDS amount in the IT return being submitted by the university and any case the same is claimed from the IT department, it was requested to submit the record/copy of IT return so submitted for perusal. In response of the above observation, it was replied that the comptroller has been requested vide office letter No.UHF/COH/HMS/606-01/2021/-7369 dated 12.12.2022 to claim refund of ₹4,19,474/- from the Income Tax. But the audit was not apprised till date about the status of refund the TDS amount, which may be justified.
2. The AUC showed expenditure of ₹3,73,206/- over and above the funds provided by the funding agency which was required to be recouped from the funding agency after submission of AUC under intimation to audit. But the status of the above amount has still not been made cleared that whether the same has been received from the funding agency or not till date.
3. From the perusal of the AUC it was further observed that the funding agency has deducted TDS amounting to ₹ 4,19,474/- whereas in the expenditure side of the AUC the TDS amount recoverable was shown as ₹ 4,03,857/- only, which shows that ₹ 15,617/- was incurred over and above of the fund provided by the funding agency against the TDS amount, which may be justified/clarified and it needs to be recovered from the appropriate source.

Hence the AUC in question was admitted in audit subject to the condition that the amount mentioned above as recoverable from the IT Department and funding agency may be recovered and got deposited in university exchequer under intimation to audit. Compliance is still awaited.

(A.R. No. 53 dated 23.12.2022)

27. Time barred claim on account of ex-gratia payment of ₹0.40 lacs without sanction of competent authority.(Estate Office)

Ex-gratia payment bill no.341 of 11/2022 for ₹40,480/- in favour of legal heirs/family members of the deceased, late Shri Charan Dass, Chowkidar out of scheme code HPL-94-34 was put up in audit.

It was observed that Shri Charan Dass, Chowkidar died on 10.02/2019 and therefore the ex-gratia payment/grant was due for payment to the members of the family of deceased on 10.02.2019. But the bill for payment of ex-gratia grant was put up to audit during the month of 11/2022 i.e. after 3 years and 9 months of its becoming due. The bill was returned with observation to justify the delay in the process of bill of payment of ex-gratia grant and to put up the bill with sanction of competent authority as required under clause 2.29 of chapter-II of university Accounts Manual in which the Board of Management has been authorized to sanction all claims more than three years old which are barred by time. But the bill for payment of ex-gratia grant was again put up to audit with reply of audit observation, that ex-gratia grant may not be construed as a claim and be treated as a voluntarily compensation as an affirmative action of the Government policy.

The reply submitted was examined and not found satisfactory and requires the sanction of competent authority as defined under clause 2.29 of university Accounts Manual being under the preview of the Board of Management of the university.

The bill in question was, however, admitted in audit to avoid further delay in payment of ex-gratia grant to the next of the family members of deceased Shri Charan Dass, Chowkidar subject to the sanction of competent authority as defined under clause 2.29 of university Accounts Manual i.e. Board of Management of the university. Compliance is still awaited.

(A.R. No. 55 dated 18.01.2023)

28. Discrepancies in the purchase of HP-Envy All-in-One Desk Top Computer and Apple Mac book Lap top for ₹2.02 lacs and ₹1.59 lacs on single quotation basis audit observation thereof. (Comptroller Office)

Contingent bill No.275 and 277 dated 05.01.2023 for the purchase of HP-Envy All-in-one 34C1786 in PC Core-19-12900 (12th Generation) Desktop Computer for ₹2,02,000/- from M/s Gigo Bytes, Trinetra Bhawan, Near District Court, The Mall Solan vide bill No.GIGA-GST-22-738 dated 02.01.2023 and one Apple Mac book air 13 with M2

chip 8 core for ₹1,59,900/- from M/s Acewin Technologies, Trinetra Bhawan Solan vide invoice No.AWT-GST-22-1448 dated 02.01.2023 respectively was put in audit.

While checking the above bills it was found that the Desktop Computer and Laptop were purchased after obtaining the expenditure sanction of the competent authority on single quotation basis under Sr.No.11 read with Sr.No.63 of the Schedule of general financial powers. But the necessary condition as prescribed under clause 28.1 (g) of Chapter 28 of university Accounts manual which was required to be fulfilled for affecting purchase on single quotation basis was not fulfilled i.e. “by obtaining tenders from one firm in case of articles of propriety nature available from one source according to financial powers delegation after obtaining a certificate from the sole manufactures or sole agents and the rates quoted by them are identical to those approved by the Director General of Supplies and disposal or the rate that they would quote to that organization or any other State Government in the country”.

In the first instance both the above referred bills were returned with the audit observations to put up the sole manufactures or sole agent certificate in favour of the manufacture or supplier to justify the purchase on single quotation basis. Instead of submitting the requisite documents in favour of supplier (s), it was appraised to audit that 34” LED and Apple Mac book was not available on Gem portal of the Government and hence these items were purchased from the authorized dealer. Moreover, a membership certificate of M/s Giga Byte with HP Amplify partner Programme effective from 01.11.2022 to 31.10.2023 was enclosed in place of sole manufacturer or sole agent certificate, which cannot be considered as a valid document to affect purchases on single quotation basis.

The bills for the above purchases were, however, admitted in audit provisionally subject to obtaining the sole agent certificate in favour of M/s Giga Byte and M/s Acewin Technologies Trinetra Bhawan, Near District Court, the Mall Solan from the sole manufacture of items purchased along with its price reasonability certificate failing which the purchase may be got regularised by the sanction of the competent authority under rules.

(A.R. No. 57 dated 21.01.2023)

29. Adjustment of contingent advance bill No- 22 of 05/22 regarding the expenditure on arrangement for the ceremony of foundation stone-observations thereof.

(Dean, College of Horticulture & Forestry, Thunag, Mandi)

Adjustment account in r/o contingent advance drawn vide bill no.22 of 05/22 amounting to ₹1,00,000/- & proposed to be passed for the balance payment for ₹31,443/- was put up in audit. On perusal of the adjustment account the following was observed:

1. The expenditure was incurred for 300 Nos. of tea, 25 kg paneer pakora & 200 Nos. of lunch vide Bill/Cash memo No.020 dated 06/04/2022, which was stated to have been provided to the members/participants on the occasion of foundation stone ceremony at Thunag. The list of members/participants to whom 200 Nos. of lunch & 300 Nos. tea & 25 kg Paneer pakora was served was required to be enclosed with the adjustment account for verification, but neither the list of members/participants was found enclosed with the adjustment account nor the reply of audit observation conveyed on the body of the adjustment account was found satisfactory.

2. it was also observed that ₹20,000/- was paid to M/s Maa Koyla Tours & Travels vide invoice No. 1380 dated 25.04.2022 for hiring a bus on 06.04.2022. While perusing the invoice and the quotation case it was observed that the quotations were collected for hiring bus for one day, and accordingly the quotation of M/S Maa Koyla Tours & Travels was approved for ₹20,000/- being lowest quotation. Whereas the quotations should have been invited on per K.M. basis so as to justify the payment. In the invoice No. 1380 dated 25.4.2022, neither the bus No. nor its seating capacity of the bus and the No. of Kms travelled and places visited were mentioned. In the absence of which the charges paid to the tune of ₹20,000/- was not found justified and same is required to be justified. It may also be justified that why the quotations were not collected on kilometer basis, which may have caused substantial savings to the University exchequer.

However, as the expenditure had already been incurred, the adjustment account in question was admitted in audit being the balance payment committed liability, subject to justification/clarification of above observations failing which the above irregularities may be got regularised with the sanction of appropriate authority as under rules.

(A.R. No. 60 dated 15.03.2023)

30. Regarding contingent bill No. 232 of 03/2023 amounting to ₹0.30 lacs observation thereof. (RHR&TS, Kinnaur)

Eight nos. water storage tanks were purchased vide contingent bill no.232 of 03/2023 amounting to ₹30,695/- under Natural Farming Project. On perusal of the contingent bill, it was observed that 8 nos. of water storage tanks, of 300 litre capacity each, were purchased from M/s Lucky Enterprises Lucknow (UP) vide bill No. GEM-29712555 dated 27.03.2023 @ ₹ 3836.83 per water tank totalling ₹30,695/- from GEM. However, it was also observed that 300 litre water storage tanks were also available on rate contract basis duly notified vide RC No. 04-IND/SP-3(C-40)07/2022-511-17 dated 08.06.2022 at much

lower rate i.e. ₹5.65 per litter which comes ₹1695/- per water tank (in r/o 300 ltr. Storage capacity). Thus, by not affecting the purchase on rate contract basis a loss of ₹17135/- (3836.83-1695 i.e.2141.83 X8 =17135) has been incurred to the university exchequer, which needs to be justified failing which the loss may be made good from the appropriate source under intimation to audit please.

(A.R. No. 68 dated 31.03.2023)

31. Main Annual Account of the University for the year 2022-23:

During the scrutiny of Main Annual Accounts, Pension Corpus Fund, GPF, CPF, EWF and Revolving Fund etc. of Dr. Y. S. Parmar University of Horticulture & Forestry, Nauni, Solan for the year 2022-23 and further test checking of transactions/ figures depicted therein with related record of the University, the following main audit observations were noticed:

A. Main university account:

(a) Unreconciled minus opening balance:

On perusal of the Annual Account for the FY 2022-23 it was observed that minus (-) ₹18,00,000/- opening balance had been shown under the head “ Misc. short term Projects - Transfer to Dean, COF” at sr. no. 6 of the Annual Account 2022-23. On further examination it was found that this negative balance had been carried forward since 2013-14 in the annual accounts on account of funds transferred to Dean, COF on dated 12.04.2013. Whereas, this fund of ₹18,00,000/- was returned back by the Dean, COF and deposited in Comptroller account no. 55002750941 SBI, Nauni on dated 17.01.2019, but this minus balance is still being depicted in the Annual Account for the FY 2022-23, which was not found justified. Hence, this transaction may be reconciled and negative balance may be removed from the Annual Account, so as the Annual Account may reflect true and fair position of the state of affairs of the university.

Similarly, minus opening balance of (-) ₹2,00,000/- shown under the head “ Misc. short-term Projects – Ford Foundation” at sr. no. 6 of the Annual Account 2022-23 may also be reconciled under intimation to Audit.

(b) Bank reconciliation Statement- Main Annual Accounts:

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

(i). Wrong debit by the banks amounting to ₹4.30 lacs:

The following sums amounting to ₹ 4,29,984.73 were shown as wrongly debited by various banks upto 31.3.2023 as per bank ledgers maintained by the University. The reasons for the same may therefore be established after taking up the matter with the concerned bank and the amount may be got recovered from the concerned bank and necessary corrective entries be made accordingly in the books of accounts under intimation to Audit:-

Sr. No.	Name of Bank	Account No.	Amount Wrongly debited (₹)	Remarks
1.	SBI, Nauni	65084073126	265.5	
2.	UCO bank, Nauni	9690110006405	205	
3.	PNB, Peo	2904000100105260	9323.04	₹35.99 as per previous report.
4.	HDFC bank, Solan	50100287416079	553.72	
5.	SBI NauniKaltoo	55002750941	33671	₹29.5 as per previous report.
6.	IDBI bank Neri	1038104000014390	303	₹5 as per previous report.
7.	SBI Jasur	8891	2953.22	₹265.5 as per previous report.
8.	SBI Khaltoo	60885	88.5	
9.	SBI Tabo	8132	1180	₹619.5 as per previous report.
10.	SBI bajaura	78470	14433.8	
11.	SBI Nauni	54928	1391.28	₹781 as per previous report.
12.	PNB Sharboo	2904000100088210	6573.2	₹79.8 as per previous report.
13.	UCO bank Nauni	64085	125	
14.	SBI Chamba	55093146227	10425	₹767 as per previous report.
15.	UCO bank Rohru	3580100010628	5031.96	₹159.01 as per previous report.
16.	SBI, Kandaghat	55138442923	5916.5	₹442.5 as per previous report.
17.	UCO bank	9690110056448	76171.24	
18.	Indian bank	53532	1290	₹6 as per previous report.
19.	UCO bank	396	24402.3	₹500 as per previous report.
20.	UCO bank Nauni	15247	190	₹190 as per previous report.
21.	SBI Dhaulakuan	69501	1408.5	
22.	SBI Nauni	43425	265.5	
23.	SBI Nauni	75680	324.79	
24.	UCO bank	3654	29.5	₹29.5 as per previous report.
25.	UCO bank Nauni	526	1164.4	₹499 as per previous report.
26.	SBI Thunag	10302	40360.72	₹265.5 as per previous report.
27.	SBI Nauni	20881	397.5	
28.	UCO bank	9690110029299	513.87	

29.	SBI Nauni	65282849673	265.5	
30	UCO bank	969	29.5	₹29.5 as per previous report.
31	Union bank of India	322002010777220	12711.41	
32	SBI Nauni	65081396130	765.5	
33	SBI Nauni	40289507524	60.82	₹60.82 as per previous report.
34	UCO bank	9690100001676	119775.03	₹89586 as per previous report.
35	SBI Nauni	55002750849	709	
36	UCO Nauni	38161	7933.93	₹23.6 as per previous report.
37	SBI Nauni	33472	2637.5	
38	SBI Nauni	50725	46138.5	₹5117.5 as per previous report.
		Total	4,29,984.73	

ii). Wrong credit given by the banks for ₹0.78 lacs:

The following sums amounting to ₹ 78,413/- were shown as “wrongly credited by the bank” as per bank ledgers maintained by the University in the FY 2022-23. The reasons for the same may therefore be established after taking up the matter with the concerned bank and necessary corrective entries be made accordingly in the books of accounts under intimation to Audit:-

Sr. No.	Name of bank	Account No.	Amount (₹)	Remarks
1.	SBI bank	69501	100	As per previous year report.
2.	UCO bank	09690110029299	50	
3.	JCC bank	101434029000138	78036	As per previous year report.
4.	SBI Nauni	54928	177	
5.	SBI Nauni	50725	50	
		Total	78,413/-	

(iii) Amount of ₹0.66 lacs deposited in the bank account but not credited by the banks:

The following sums amounting to ₹ 66,017/- were shown as deposited in the bank account, but the credit for the same had not been given by the banks upto 31.03.2023. It is, therefore, advised that either the exact date of credit given by bank may be established or the matter may be taken up with the concerned bank to recover the amount timely failing which corrective entries be passed accordingly in order to depict true picture of reconciliation in the statements of accounts of the University.

Sr. No.	Name of bank	Account No.	Amount (₹)	Remarks
1	PNB, Peo	2904000100105268	17	Uncollected income as per last year report.
2	SBI Nauni	54928	6089.00	--
3	UCO bank	09690100001676	4000.00	Uncollected income as per last year report.
4	SBI Nauni	50725	53,398.00	Uncashed Cheque
5	SBI Nauni	50725	2513.00	Uncollected Income
		Total	66,017/-	

iv). Inoperative Bank Account:

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

Sr. No.	Name of Bank	Account No.
1	UCO bank Nauni	09690110064085

v). Cheques issued for ₹147.55 lacs but not debited by the banks:

The cheques amounting to ₹1,47,55,174/- were shown as issued by the comptroller office during the FY 2022-23 but the same were shown uncashed by the banks as on 31.03.2023 as per detail given below. As a result of which, these payments have been shown as un-reconciled in the bank reconciliation statement as on 31.03.2023. It is, therefore, requested that either the exact date of debit of these payments may be confirmed from the bank and/or necessary corrective entries be made and compliance shown to audit.

Sr. No.	Name of the bank	Account No.	Date of issued cheques	Cheques No.	Amount (₹)
1	PNB, Peo	105268	12.06.2020	797753	1440
			25.08.2020	7617	1500
2	UCO bank	56448	Nov. 2021	---	14307
3	UCO bank, Nauni	3960	NA	NA	23900
4	-do-	-do-	NA	NA	1251
5	HP State Co. bank	15982	03/2021	860571	85042
			02/2021	860567/	45242
				860568	

6	SBI Thunag	10302	As per previous year	--	40
7	IDBI, Neri	14395	As per previous year	--	2444500
8	IDBI, Neri	14395	15.10.22	78616	2481917
9	-do-	-do-	14.11.22	78623	2937287
10	-do-	-do-	09.12.22	78629	4386170
11	-do-	-do-	09.12.22	78631	263689
12	-do-	-do-	24.12.22	78632	2068889
Total					1,47,55,174/-

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

While checking the Bank Statements of Account No. 77220 (Union bank of India) it was observed that less credit of ₹12,653/- was given by the bank due to deduction of Income tax at source on interest (TDS) on dated 08.07.2013 but the said amount has not been refunded by the bank till date. The matter was reported in the audit report of previous years also vide para No. 47(A)(c)(vi), but no action seems to have been taken yet. Hence the matter may be taken up with the concerned bank, for getting its refund or ensuring recovery from the appropriate source and compliance be shown to audit.

vii) Non accountal of interest earned on FDR in the bank ledger in r/o UCO bank account no.38161:

On perusal of the bank reconciliation statement with the ledger in respect of UCO bank Nauni account no. 38161, it was found that on 20.07.2022 an amounting of ₹1,90,00,000.00 was invested in FDR. The above FDR was matured from time to time as detailed below.

FDR No.	Date of investment	Amount	ROI %	Time	Date of maturity	Maturity value (₹)	Interest (₹)
89804	20.07.22	19000000	3.55	46 days	04.09.22	19085005	85005
89804	06.09.22	19085005	3.55	-do-	20.10.22	19170391	85386
89804	21.10.22	19170391	3.55	-do-	05.12.22	19256159	85768
89804	05.12.22	19256159	4.00	-do-	20.01.23	19353231	97072

But the interest earned as shown above was not accounted for in the bank ledger, which should have been accounted for at the time of maturity, in the absence of which the interest earned could not be authenticated, which may be justified and it may be recorded in the bank ledger now.

viii) **Less interest given by bank on maturity of FDRs for ₹0.20 lacs**

On scrutiny of FDRs made out of the funds from different bank accounts being maintained by the Comptroller office it is observed that banks have given less interest to the tune of ₹ 20,954/- at the time of maturity of the FDR as per the detail given below :

Sr. No	FDR No.	Amount invested	Dt. of Invest	Maturity date	Rate %	Period of Invest.	Maturity value	Int. allowed	Int. due	Interest Less given (₹)
1	092385	15000000	25.04.22	23.10.22	4.4	181 days	15327288	327288	331815	4527
2	7157	5000000	25.04.22	23.10.22	4.4	181 days	5109096	109096	110605	1509
3	7985	10218192	21.10.21	20.04.22	4.4	181 days	10441145	222953	226036	3083
4	82027	10218192	21.10.21	20.04.22	4.4	181 days	10441145	222953	226036	3083
5	82034	9000000	11.01.22	11.07.22	4.4	181 days	9196373	196373	199089	2716
6	86308	15000000	25.04.22	23.10.22	4.40	181 days	15331815	327288	331815	4527
7	87827	5000000	25.04.22	23.10.22	4.40	181 days	5110605	109096	110605	1509
									Total	20,954/-

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

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

It was observed that huge amount is being kept in the saving account @ 2.5% only whereas if the same had been invested in FDR/ term deposit as per the guidelines issued by the Finance Department, Govt. of HP vide letter no. Fin-IF(A)1-68/83-III dated 06.01.2021 read with letter of even no. dated 03.03.2021, the higher amount of interest could have been fetched/ earned. The non-investment of surplus funds in FDRs as per guidelines of the State Govt. has resulted into huge loss of revenue in the shape of lesser interest earned to the University exchequer, which may be justified. Some of the instances are enumerated as follows:

Sr. No.	Name of Bank	Account No.	Duration for which the amount kept in the saving bank account	Amount that could be invested in FDR excluding average balance required for day to day expenses. (₹)
Main Annual Accounts				
1	UCO bank	09690110029299	01.04.22 to 30.09.22 01.10.22 to 31.03.23	3000000 150000
2	SBI	065282849673	01.04.22 to 25.12.22	300000
3	UCO bank	09690110064467	20.10.22 to 31.03.23	6000000

4	JCC bank	101434029000138	01.08.22 to 30.9.22 01.10.22 to 30.11.22	2000000 3500000
5	Union Bank of India	362002010777220	02.04.22 to 05.07.22 06.07.22 to 31.03.23	3500000 4000000
6	SBI	040289507524	30.09.22 to 03.11.22	10000000
7	UCO bank	9690100001676	24.05.22 to 03.11.22 20.09.22 to 31.12.22 01.01.23 to 31.03.23	300000 6000000 4000000
8	SBI	55002750849	01.04.22 to 10.08.22 15.09.22 to 03.11.22 09.11.22 to 30.01.23	10000000 5000000 5000000
9	SBI Nauri	50941	01.04.22 to 31.03.23	5000000
10	SBI Nauri	54928	01.05.22 to 31.07.22 01.08.22 to 31.10.22 01.11.22 to 31.12.22 01.11.22 to 31.03.23	1000000 3000000 2000000 5000000
11	UCO Bank Nauri	38161	01.09.22 to 30.11.22 01.12.22 to 31.03.23	1000000 4000000
12	SBI Nauri	50725	01.04.22 to 30.06.22 01.07.22 to 30.09.22 01.10.23 to 31.12.22 01.01.23 to 31.03.23	10,00,00,000 5,00,00,000 5,00,00,000 50,00,000
13	SBI Nauri	33472	01.05.22 to 30.06.22 01.07.22 to 30.10.22 01.01.23 to 31.03.23	10,00,000.00 25,00,000.00 10,00,000.00
Other Accounts				
14	Gratuity Corpus fund, SBI- Nauri	65000445720	01.04.22 to 31.03.23	6,40,000.00
15	CPS Fund	09690100004281	01.04.22 to 27.07.22 28.07.22 to 31.03.23	15,00,000/- 25,00,000/-
16	Student Welfare Office	50689	01.04.22 to 11.10.22 12.10.22 to 19.12.22 07.03.22 to 28.03.23	5000000 3000000 5000000
17	Dean College of Forestry	55002750747 (SBI)	01.04.22 to 30.06.22 01.07.22 to 09.11.22 10.11.22 to 31.12.22 01.01.23 to 31.03.23	700000 1700000 1100000 500000
18	Dean College of Horticulture (SBI Nauri)	55002750601	09.05.22 to 07.09.22 03.12.22 to 31.03.23	4000000 1500000
19	Dean account COH&F Thunag (HP State Cooperative bank)	32610115981	09.05.22 to 16.08.22 25.08.22 to 15.11.22 16.02.23 to 31.03.23	1200000 900000 150000

20	CPF Account no.	65002750623	01.04.22 to 17.05.22	500000
			18.05.22 to 31.03.23	300000
21	Estate Office	55002750736	01.04.22 to 19.05.22	50,00,000
			23.05.22 to 30.07.22	70,00,000
			01.08.22 to 31.03.23	5,00,000
22	GPF	SBI account No. 65085627937	06.04.20 to 07.06.22	1,00,00,000/-
			28.06.22 to 30.09.22	50,00,000/-
			01.10.22 to 26.10.22	1,00,00,000/-
			07.11.22 to 21.12.22	50,00,000/-
			06.02.23 to 31.03.23	40,00,000/-

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

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

During checking of FDR account of different accounts, it was found that all the investments has been made in FDRs in two/ three banks located in Nauni i.e. UCO bank Nauni / SBI Nauni / Jogindera Bank etc. as detailed below. The said amount of FDRs appears to have been invested without taking advantage of competitive rates, whereas such investments could also have been made in other nationalized banks situated in nearby area as well as in Solan to take advantage of more competitive rates of interest as per the guidelines issued by the Finance Department, Govt. of HP vide letter no. Fin-IF(A)1-68/83-III dated 06.01.2021 read with letter of even no. dated 03.03.2021.

Therefore, the reasons for making such a huge investment in FDRs only in two/ three banks mentioned above may be explained and being a policy decision such matter should be decided by the University authorities at highest level keeping in view the competitive rates of interest allowed by various banks.

Sr. No.	Name of the Fund	Amount invested in FDRs as on 31.03.2023	Funds invested in banks
1	Gratuity Corpus fund	62,03,133/-	UCO bank Nauni / SBI Nauni
2	General Provident Fund A/c.	99,75,33,858/-	UCO bank Nauni / SBI Nauni/ Jogindera Bank/ HDFC Bank
3	Students Welfare Office	2,07,63,338/-	SBI Nauni
4	Estate Office	11,00,00,000/-	UCO bank Nauni / SBI Nauni
5	Dean College of Horticulture	91,42,965/-	SBI Nauni

6	Dean COH&F Neri (A/c no. 1038104000014331)	2,95,10,278.85	IDBI Bank Hamirpur
7	HBA (SBI Nauli a/c no. 55002750861)	2,11,64,228/-	--
8	Dean COH&F Neri (A/c no. 998800014484)	9,85,27,510/-	--

xi). Purpose of ledgers/ accounts not Shown:

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

xii). Non recording of entries of transactions occurred during the year in the ledger accounts:

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

xiii). Lot of pages has been left blank in the ledgers:

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

xiv). During the checking of the annual account, it was found that in some accounts of income is received from various quarters and the compilation accounts/ bank ledgers were maintained on the basis of bank passbook entry only, but there was no mechanism in place to check the authenticity and correctness of the receipt in the account i.e. whether the correct amount has been received or any amount due to the University has been received or not etc. e.g. fees received from the students is entered in the account No. 33472 as maintained by the University but no reconciliation w.r.t.

actual amount due and received has been made. Due to the above lapse the amount received/ defrayed from the accounts could not be authenticated in audit.

xv). Non- authentication of amount invested in FDRs from the banks:

It was noticed that the University has invested huge funds in various bank in the shape of FDRs from various accounts as on 31.03.2023, but the same have not been got authenticated from the concerned banks. It is therefore, suggested, that all upto date investments made in the FDRs out of various accounts of the University may be got authenticated from the concerned banks and compliance shown to audit.

xvi). Register opened without entering in inventory register:

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

B. House Building Advance (SBI Nauni a/c no. 55002750861) :

a). On scrutiny of HBA Account, it was noticed that a sum of ₹ 92,10,797/- was outstanding as refundable amount of HBA from the employees of the University as on 31.03.2023, besides ₹1,15,076.61 were lying at credit in saving A/C 550027500861 and ₹ 2,11,64,228/- in the FDRs. Hence the overall amount of ₹ 3,04,90,101.61 were lying in HBA Fund A/C as on 31.03.2023, which is a part of University Fund. Therefore, had these excess assets of ₹ 3,04,90,101.61 of HBA Fund been shown under proper Head in the receipt and payment Account of the University, the total income as well as closing balances under State Head could have been higher and realistic one. In absence of this fact the receipt and payment account of the University is not depicting true and fair picture of its affairs to the extant.

b). In addition to above the University has paid House Building Advances to the employees for construction of residential houses and earned interest of ₹19,78,040/-. This income of the University should have been accounted for under proper head in the Annual Accounts of the university but the same has not been done so far, due to this the receipt and payment account of the University does not reflect true and fair picture of the accounts of the University.

c). The account of HBA also shows excess of Assets over liability of ₹3,04,90,101.61, which pertains to the CPF Fund from where the seed money was transferred to operate this account of HBA so as to facilitate the employee of the University. Since the amount of CPF i.e. ₹ 50,00,000/- has been refunded to CPF account during the year 2019-20 (on 25.09.2019). But the interest amount payable to CPF account from HBA account has not been paid to CPF account which may

be justified or transferred under intimation to audit. This lapse was also pointed out in the previous audit report vide para no. 47(C) (c) but no action has been taken in this regard till date.

d). FDR register not maintained properly:

FDR register was not maintained properly and therefore the correctness of interest earned on FDR could not be ascertained. The same may be justified and in future to check correct/ accurate interest on FDR, the FDR register should be maintained properly.

C. Gratuity Corpus fund (65000445720-SBI- Nauni):

a). Contributions @ 1/4th of the basic pay (pay band pay + grade pay) has to be charged to the concerned scheme from where the salaries of employees are drawn twice a year i.e. once in the month of September and then in February each year and these amounts are required to be credited to the Gratuity Corpus Fund as under rules. But it has been stopped from the year 2013-14 onwards and the corpus as such has become inoperative. In the year 2022-23 neither any amount was credited to the fund nor any payments were made on account of Gratuity from this fund, which needs to be justified. As inquired verbally from the office of the Comptroller the payment of Gratuity has been made from the Grants received from the Government of H.P. Thus urgent measure are required to be taken to make the payment of gratuity from Gratuity Corpus fund regularly and make this fund viable, so that there is a minimum burden on the state scheme on this account. Moreover it has been noticed that the University has met the expenditure of Gratuity from the grant –in-aid even though ₹ 68.68 lacs were lying unused in this fund. The same may be justified.

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

While checking the ledger and the bank statement of account no. 09690100003472 (UCO bank) it was observed that there was a closing balance of ₹6326/- as per bank statement as on 31.03.2023. Whereas, as per the ledger the closing balance was ₹ 6689/- as on 31.03.2023 i.e. there was a difference of ₹ 363/- but this difference of closing balance was not reconciled. Hence, above difference of ₹ 363/- in closing balance as per bank statement and ledger may be reconciled under intimation to audit. It is pertinent to mention here that this difference of ₹ 363/- due to wrong deduction made by the bank was also pointed out during the previous year vide para no. 47(D)(b) also, but nothing so far has been done in this regard.

D. GPF Account:

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

It was noticed that the University had invested GPF funds in various bank in the shape of FDRs/ Term Deposit and thus huge amount to the tune of ₹99,75,33,858/- were lying invested in the FDRs accounts with various banks as on 31.03.2023, but the same have not been got

authenticated from the concerned banks. It is therefore, suggested, that all the up to date investments made in the FDRs in various accounts of the University out of GPF fund may be got authenticated from the concerned banks under intimation to audit.

b). Bank Reconciliation Statements relating to GPF Bank Accounts:

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

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

While checking the closing balance of SBI Account No. 65035627937 as on 31.03.2023, as per bank statement and as per cash book maintained by the Comptroller's Office, it was noticed that a sum of ₹4,74,926/- was stated to have been excess credited by the bank during the year 2015-16. On further scrutiny of related record, it has been noticed that the said difference of excess credit appears to have been carried forwarded since May, 2015. It was pointed out vide audit Para No. 47(E)(c)(i) during previous year also but no rectification has been done in this regards. Therefore, the reasons for above excess credit may be inquired into and necessary rectification/ reconciliation be made accordingly under intimation to audit.

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

While checking the bank reconciliation statement of GPF cash book and saving bank account statements in respect of UCO bank account No. 09690100001319 appended with the annual account, it was noticed that the bank has deducted a sum of ₹384.43 for providing miscellaneous services viz. cheque book charges and SMS charges, which does not seems to be in order because such charges are normally not debited by the banks from the University. It was pointed out vide audit Para No. 47(E)(c)(ii) during previous year also but no rectification has been done in this regards. Therefore, the irregular deduction of ₹384.43 may be got refunded from the concerned bank and audit may apprised accordingly.

E. CPS Fund (Account No. 09690100004281):

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

The following cheques amounting to ₹80,047/- deposited in the bank account have yet not been collected by the bank which are more than one year old and had already been reported in the previous year audit report vide Para No. 47(F)(a). The matter therefore may be taken up with the concerned bank to expedite the collection of cheques failing which further necessary action may be taken for ensuring the credit of amount received in question under intimation to audit:

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

b). Wrong debit/ Less credit given by bank for ₹957.51:

The following sums amounting to ₹957.51 were shown as wrongly debited / less credited by bank (Account no. 09690100004281) upto 31.03.2023 as per bank ledger/ BRS maintained by the deptt. The reasons for the same may therefore be established after taking up the matter with the concerned bank and the amount may be got recovered from the concerned bank and necessary corrective entries be made accordingly in the books of accounts under intimation to Audit:-

Sr. No.	Dated	Amount (₹)	Remarks
1	2021-22	899.49	Reported in the last year audit report.
2	22.06.2022	49.50	(On account of PORD charges for NPS Trust account)
3	22.06.2022	4.46	---Do---
4	22.06.2022	4.46	---Do---
	Total	957.51	

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

The following amounts were shown as wrongly credited as per bank ledger in the reconciliation statement. This was also pointed out in previous audit report vide para No. 47(F)(c) but no action has been taken yet. The reason for the same may therefore be established after taking up the matter with the bank/ subscriber and necessary corrective entries be made accordingly in the books of accounts under intimation to audit:-

Sr. No.	Voucher No.	Month	Amount (₹)
1	20	June 2016	100
2	34	July 2016	100
3	25	August 2016	50

4	39	September 2016	100
5	20	December 2016	24
6	Not found	February 2021	23225
7	Not found	May 2020	750
Total			24,349

F. Estate Office:

a). Interest earned on FDR not taken in the account in the FY-2022-23:

While checking the FDR register of Estate Organization, it was noticed that following mentioned FDRs were matured in the Financial Year 2022-23 and interest of ₹43,24,918/- was also earned from the maturity of FDRs in the above mentioned F.Y. The amount of ₹43,24,918/- should have been taken in receipt side of the annual account as revenue incurred from investment of FDRs, but interest earned from various FDRs i.e. ₹43,24,918/- was not taken/ recorded in the receipt side of the annual account. In the absence of which the annual account of Estate Organization does not reflect true and fair position of availability of funds to the extant. Further, it was also noticed that an amount of ₹11,00,00,000/- was shown as closing balance of FDRs, whereas numerous FDRs were matured and further auto-renewed and reinvested in the financial year 2022-23. The re-invested value of FDRs amounting to ₹11,43,24,918/- was required to be taken as closing balance as on 31.03.2023 for showing the actual value of investment at end of the financial year. But same has not been done by Estate Organization. Therefore, it is advised that above irregularities may be avoided in future while preparing the annual account of the organization.

Sr. No.	FDR No.	Amount	Dt. of Invest.	Maturity date	Rate %	Period of investment	Maturity value	Interest allowed on maturity
1	92995	56,60,228	06.04.2021	06.04.2022	5.7	1 Year	59,48,590	2,88,362
2	92576	56,60,228	06.04.2021	06.04.2022	5.7	1 Year	59,48,590	2,88,362
3	63074	56,60,228	06.04.2021	06.04.2022	5.0	1 Year	59,48,590	2,88,362
4	79503	73,58,295	19.04.2021	20.04.2022	5.0	1 Year	77,33,166	3,74,871
5	03886	96,22,326	20.05.2021	20.05.2022	5.0	1 Year	1,01,12,539	4,90,213
6	03332	96,22,326	19.05.2021	20.05.2022	5.0	1 Year	1,01,12,539	4,90,213
7	03014	96,22,326	19.05.2021	20.05.2022	5.0	1 Year	1,01,12,539	4,90,213
8	79672	96,26,626	13.06.2021	14.06.2022	5.0	1 Year	94,80,185	4,53,559
9	92555	50,00,000	21.01.2022	21.02.2023	5.0	13 months	52,77,041	2,77,041
10	92563	85,00,000	21.02.2022	21.02.2023	5.10	1 Year	89,41,861	4,41,861
11	92566	85,00,000	23.02.2022	23.02.2023	5.10	1 Year	89,41,861	4,41,861
Total								43,24,918

b). Irregular debit by bank to the tune of ₹2153.50 in the FY-2022-23:

While checking the saving bank account statement in respect of account No. 55002750736 SBI, Nauri, account No. 096090110040003 UCO and account No. 65081245433 SBI Current account, Nauri, it was noticed that the bank had deducted as sum of ₹2153.50 during the Financial Year 2022-23 for providing miscellaneous services as per detail given below, which does not seem to be in order because such charges are normally not debited by the bank from the university being a government institution. Therefore, matter regarding irregular deduction of ₹2153.50 may be taken up with the concerned bank and got refund under intimation to audit.

Sr. No.	Account No.	Particular	Date	Amount (₹)
1	55002750736 (SBI), Nauri	Excess cash deposit	18.04.2022	59
2	-do-	Excess cash deposit	19.04.2022	59
3	-do-	Excess cash deposit	30.04.2022	59
4	-do-	Excess cash deposit	13.06.2022	59
5	-do-	Excess cash deposit	20.06.2022	59
6	-do-	Cheque Book charges	22.06.2022	265.50
7	-do-	Excess cash deposit	30.06.2022	59
8	-do-	Excess cash deposit	23.08.2022	59
9	-do-	Excess cash deposit	31.08.2022	59
10	-do-	Excess cash deposit	21.09.2022	59
11	-do-	Excess cash deposit	28.10.2022	59
12	-do-	Cheque Book charges	30.11.2022	354
13	-do-	Excess cash deposit	30.11.2022	59
14	-do-	Excess cash deposit	30.12.2022	59
15	-do-	Excess cash deposit	31.12.2022	59
16	-do-	Excess cash deposit	08.02.2023	59
17	-do-	Excess cash deposit	28.02.2023	59
18	65081245433 SBI Current account	AC Keeping Fees	12.03.2023	649
Total				2153.50

c). In addition to above, it was also noticed that an amount of ₹3135.67 were debited by bank in different previous years and also pointed in previous years audit reports but no action has been taken by Estate Organization to get the same refunded from bank till date. Therefore, it is advised

that the above irregular deducting by the bank may be got refunded under intimation to audit please.

Sr. No.	Particular	Date	Amount (₹)
1	Wrongly debited by bank	25.03. 2016	10.00
2	Wrongly debited by bank	19.05. 2016	18.00
3	Wrongly debited by bank	20.09. 2016	50.00
4	Wrongly debited by bank	07.04. 2017	29.00
5	Wrongly debited by bank	21.12. 2017	59.00
6	Wrongly debited by bank	06/18	531.00
7	Wrongly debited by bank	06/18	236.00
8	Cheque book charges	26.04. 2019	265.50
9	Wrongly debited by bank	12.06. 2020	265.50
10	Wrongly debited by bank	17.07. 2020	177
11	SMS charges	21.12. 2020	20.25
12	Wrongly debited by bank	21.12. 2020	59
13	Cheque book charges	29.04. 2021	265.50
14	MCC Charges	29.04. 2021	265.50
15	FD Loan	07.05. 2021	177
16	Excess cash deposit	24.08. 2021	59
17	Excess cash deposit	28.10. 2021	59
18	Excess cash deposit	17.01. 2022	59
19	By TRF (UCO Bank)	28.02. 2022	49.50
20	Cheques for PORD(UCO Bank)	28.02. 2022	4.46
21	Cheques for PORD(UCO Bank)	28.02. 2022	4.46
22	Excess cash deposit	16.03. 2022	59
23	Excess cash deposit	17.03. 2022	59
24	Cheque returned charges	21.03.2022	177
25	Cheque returned charges	21.03. 2022	177
Total			3135.67

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

While checking the annual account of Estate organization, it was noticed that bank deducted an amount of ₹722/- on collection of cheques, which does not seem to be in order and needs to be got refunded from bank under intimation to audit as soon as possible. This was reported in the previous year audit report also vide para no. 47(h)(d), but no action has been taken till date. It is, therefore, requested that the same may be enquired into from the bank and necessary action

in this regard may be taken by making suitable entries in the cash book to clear the same from the reconciliation. The details of such cheques are given below.

Sr. No.	Particulars	Date	Excess deducted
1	Cheque No. 52396 issued for Rs.74,872/- but bank deducted ₹75,142	01.03.19	270.00
2	Cheque No. 052443 issued for Rs.69,660/- but bank deducted ₹69,960/-	08.04.19	300
3	Cheque No. 275836 issued for Rs.4,10,684/- but bank deducted ₹ 4,10,833/-	07.06.19	152.0
Total			722.00

e). Cheques issued but not debited by the bank:

As per reconciliation statement, cheques amounting to ₹.5, 04,943/- was shown as issued by the construction division but the cheques were not cleared from bank (A/c No.50736) till 31.03.2023. Out of the above amount the cheque No. 487487 dt 02/06/2007 amounting to ₹ 980/- was reported in the previous year audit report also vide para no. 47(h)(e), but no action has been taken till date. It is, therefore, requested that the same may be enquired into from the bank and necessary action in this regard may be taken by making suitable entries in the cash book to clear the same from the reconciliation.

Sr. No.	Cheque No.	Date	Amount
01	487487	02.06.2007	980.00
02	897848	31.03.2023	367879.00
03	897849	31.03.2023	136084.00
Total			504943.00

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

Amount of ₹16000/- was shown deposited as per cash book (detail of which given below) but the same has not been credited by the bank till date. This was reported in the previous year audit reports also vide para no. 47(h)(f), but no action has been taken till date. It is, therefore advised that the matter may be taken up with the bank for ensuring its credit under intimation to audit.

Sr. No	Date	Amount (₹)
1	27.11.2018	1000
2	27.11.2018	1000
3	27.11.2018	1000
4	27.11.2018	1000

5	27.11.2018	1000
6	27.11.2018	1000
7	27.11.2018	1000
8	27.11.2018	1000
9	17.12.2018	1000
10	17.12.2018	1000
11	17.12.2018	3000
12	17.12.2018	3000
Total		16000/

g). Bank draft of ₹19,523/- has not been credited by bank till 31.03.2023:

While checking the cash book of Estate Organization, it was noticed that bank drafts were deposited but not credited by the bank till date (detailed as under) which may be justified and efforts may be made to get it cleared/ credited the same under intimation of audit or necessary action in this regard may be taken by making suitable entries in the cash book to clear the same from the reconciliation.

Sr. No	Date of issue	Amount	Cheque No/ Draft No.
1	20.02.21	384	462506/462333
2	15.12.21	2469	635390
3	09.07.22	12970	000312
4	27&29.03.23	3000	07568,315956,919750
5	31.01.23	700	149593
Total		19523	

h) Loss of interest amounting to ₹0.56 lacs to the university due to pre- maturity of fixed deposit:

While checking FDR register it was observed that the following FDRs were en-cashed/ pre-matured, but no reason/ justification was given in the FDR register, in the absence of which the genuineness of pre-maturity of FDR, cannot be ascertained. Neither the entries pertaining to pre-maturity of FDRs was found authenticated by the DDO, nor any specific reason for pre maturity of FDR was given /intimated in the relevant record. Unnecessary pre-maturity of FDRs results in the loss of interest/ revenue and ideally it should be resorted to under extreme conditions and fund flows should be planned in such a manner in advance to avoid pre-maturity of FDRs. Hence, in future these incidents should be avoided and if pre maturity is genuinely required the

proper sanction may be sought from the competent authority along with full justification and reasons duly recorded in writing in the FDR register.

Sr. No.	FDR No.	Invest. Value	Date of Invest.	Date of maturity	Period (days)	ROI %	Maturity Value	Interest given by the Bank	Interest Due	Less Interest given	Remarks
01	69270	80,00,000	28.04.22	02.05.22	4	5.10	80,00,000	NIL	4,471.00	4,471	Pre-matured after 4 days of investment.
02	17560	50,00,000	27.06.22	27.1.23	210	5.30	51,00,046	1,00,046	1,52,466	52,420	Pre-matured after 210 days of investment.
Total										56,891	

i) Poor Maintenance of FDR register:

It was noticed that FDR register was not maintained properly by the department. Rate of interest at which FDRs were invested were not depicted in the FDR register due to which authenticity of interest fetched thereon cannot be ascertained. Due to poor maintenance of FDR register it was very difficult to verify the date of investment, date of withdrawal/ reinvestment and rate of interest and interest income fetched on the FDR. Therefore all the details of FDR may be recorded neatly and clearly in future.

j) Transactions recorded without providing proper description of their occurrence:

While checking the annual account of Estate Organization it was observed that complete description of transactions were not given on the receipt/ payment side of the cash book. As a result, it was not clear from the account that whether these transactions pertain to account or not. In future it may be ensured that complete description of income transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained. The details of such transaction are tabled below.

Sr. No.	Vr. No.	Date	Particular Given in Cash Book Receipt Side	Amount (₹)
01	83	31.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D)	46500
02	81	29.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D)	3000
03	75	27.03.2023	Deposited into account No.09690110040003 (UCO), Nauni of Xen (D)	85000
04	55	22.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D)	49500
05	50	21.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D)	4000

06	28	13.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D), Deposited into account No.09690110040003 (UCO), Nauni of Xen (D)	5000
07	19	07.03.2023	Deposited into account No.09690110040003 (UCO), Nauni of Xen (D)	47500
08	21	09.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D)	49900
09	14	04.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D)	697
10	13	03.03.2023	Deposited into account No.09690110040003 (UCO), Nauni of Xen (D)	12321

Sr. No.	Vr. No.	Date	Particular Given in Cash Book Payment Side	Amount (₹)
01	81	29.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D)	3000
02	83	31.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D)	46500
03	84	31.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D)	4176
04	13	03.03.2023	Deposited into account No.09690110040003 (UCO), Nauni of Xen (D)	12321
05	14	04.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D)	697
06	21	09.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D)	49900
07	19	07.03.2023	Deposited into account No.09690110040003 (UCO), Nauni of Xen (D)	47500
08	27	13.03.2023	Credited in to account No.55002750736 (SBI), Nauni of Xen (D)	21980
09	28	13.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D), Deposited into account No.09690110040003 (UCO), Nauni of Xen (D)	5000
10	50	21.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D)	4000
11	55	22.03.2023	Deposited into account No.55002750736 (SBI), Nauni of Xen (D)	49500
12	75	27.03.2023	Deposited into account No.09690110040003 (UCO), Nauni of Xen (D)	85000
13	75(i)		Credited in to account No.55002750736 (SBI), Nauni of Xen (D)	9440

k). Less interest amounting to ₹3.17 lacs given by bank on the maturity of the FDRs:

While checking the investment made during the financial year 2022-2023, it was observed that banks had given less interest amounting to ₹3,17,596/- at the time of maturity of the FDR, which may be recovered now from the concerned bank and compliance be shown to audit. The FDRs have been detailed as under:

l) Non authentication of amount invested in FDRs from the banks:

FDR No.	Amount invested	Dt. of Invest.	Maturity date	Rate %	Period of invest.	Maturity value	Int. allowed by bank	Interest due	Less rect. of Intt.
192147	1,00,00,000	28.04.20	28.04.22	5.85	24 Months	1,11,26,879	11,26,879	12,31,674	1,04,795
69270	80,00,000	28.04.22	02.05.22	5.10	4 days	80,00,000	NIL	4,471	4,471
92196	90,00,000	24.06.20	24.06.22	5.5	24 Months	99,79,691	9,79,691	10,38,977	59,286
92260	72,00,000	01.10.20	01.10.22	5.0	24 Months	79,44,448	7,44,448	7,52,300	7,852
17560	50,00,000	27.06.22	27.01.23	5.3	7 months	51,00,046	1,00,046	1,52,466	52,420

92995	56,60,228	06.04.21	06.04.22	5.7	12 months	59,48,590	2,88,362	3,29,595	41,233
92576	56,60,228	06.04.21	06.04.22	5.7	12 months	59,48,590	2,88,362	3,29,595	41,233
79672	90,26,626	13.06.21	14.06.21	5.0	12 months	94,80,185	4,53,559	4,59,865	6,306
Total									3,17,596

It was noticed that the Estate Office had invested funds in FDRs from various bank accounts in different banks and huge amount to the tune of ₹11,00,00,000/- were lying invested in the FDR accounts with various banks as on 31.03.2023, but the same have not been got authenticated from the concerned banks. It is therefore, suggested, that all the upto date investments made in the FDRs in various banks of the Estate Officer may be got authenticated from the concerned banks and compliance be shown to audit.

m) While checking the annual account for the year 2022-2023 it was observed that closing balance of ₹5,000/- was shown in the cash book as on 31.03.2023 in the current account No.65081245433. Whereas, from the perusal of bank statement of the above account, it was found that there was a closing balance of ₹13,615/- as per bank statement as on 31.03.2023. Thus there was ₹ 8615/- in excess in the current account in comparison to the closing balance of ₹ 5,000/- shown in the annual account/cash book, but no reconciliation in respect of the above difference of amount was put up in audit. In its absence the correctness of the closing balance cannot be ascertained and the annual account does not reflect true and fair position to the extent stated above. Hence the difference may be reconciled by the department and got verified from the audit.

G. Dean College of Horticulture (Account No. 55002750601):

a). Less credit of interest amounting to ₹6,150/- at the time of maturity of the FDR :

While checking the FDR register, it was observed that bank had given less credit of interest amounting to ₹6,150/- at the time of maturity of the FDR as detailed below, which may be recovered from the concerned bank now and compliance shown to audit.

Sr. No.	FDR No.	Investment value	Date of investment	Date of maturity	Period	Rate %	Maturity value	Interest allowed	Interest due	Int. Less given (₹)
1	67329	3808167	18.07.22	17.01.23	6 month	4.45	3892407	84240	85203	963
2	24899	2966392	11.06.21	12.06.22	1 year	5.10	3117516	151124	154204	3080
3	56662	2029641	22.07.21	22.07.22	1 year	5.10	2133042	103401	105508	2107
Total										6150/-

b). Poor maintenance FDR registers:

While checking the FDR register it was noticed that interest rate was not mentioned/ recorded in FDR register on which the FDRs were renewed. It was also noticed that FDR register was not updated time to time. Due to this interest on FDR could not be authenticated in audit. Therefore,

it is advised that above mentioned irregularities be avoided in future and record may be maintained properly.

H. Dean account COH&F Thunag account No. 32610115981 (HP State Coperative bank):

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

b) During the perusal of cash book it was observed that cutting was done and correction pen was used in cash book during the posting at Page No. 14,15,18 &21. The use of correction pen was irregular and may be avoided and instead of using correction pen cutting may be attested from the competent authority in future.

c) Amounts invested in FDRs were not recorded in cash book neither its re-invested values were shown in cash book, which may be ensured to be taken/shown in cash book alongwith its proper entries in FDR register in future.

I. Dean account COH&F Neri account No. 65119397534 (SBI Hamirpur):

Non Operation of account:

Revolving Fund account No. 65119397534 is lying un-operated since last many years and therefore the purpose of creation of R/F is totally defeated and it appears that there is no need for maintenance/ operation of this Account. This was also reported in the previous audit report vide para no. 47(L)(a) but no action seems to have been taken. Therefore, either continuation of this fund may be justified or it should be closed now.

J. Dean account COH&F Neri account No. 9988000100014484 (PNB Dhuri):

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

b). Non reconciliation of funds transferred to Comptroller account:

While checking the account it was observed that following amount totaling ₹3,38,00,000.00 was shown transferred to Comptroller account. But the complete detail of transactions were not mentioned in bank statement, rather it was being mentioned as "RTGS". So it was found difficult to authenticate the above transfer of fund. Relevant record may be produced now to authenticate the transfer of funds as detailed below.

Sr. No.	Date	Amount
1.	02.04.22	9000000
2.	02.04.22	9000000
3.	02.04.22	9000000
4.	02.04.22	3000000
5.	16.06.22	3800000
	Total	3,38,00,000

e). The rate of interest mentioned in the FDR register and interest earned on maturity of FDR did not matched in maximum cases. Besides lot of cutting/ overwriting were also found which was not got attested by the competent authority. Hence the correctness of interest earned on FDR could not be ascertained which may be justified and in future to check correct/ accurate interest, interest rate & No. of days/ period for which FDR made for be mentioned in the FDR register, and original FDR or photocopy of FDR may be retained for authentication in audit. Further FDR No. 10776 was not entered in FDR register which may be entered in FDR register in now.

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

e). Wrong debit by the banks amounting to ₹265.61:

The following amount of ₹265.61 were debited by the bank on account of bank charges etc. up to 31.3.2023 as per bank ledgers maintained by the University. These charges and are not usually debited by the banks from the university accounts opened in the bank and therefore these deductions are not justified and require to be got refunded from the bank under intimation to audit.

Sr. No.	Name of Bank	Bank ledger Page No.	Date	Amount (₹)	Remarks
1.	PNB Hamirpur	----	----	120/-	As pointed out in previous audit report of FY 2021-22
2.	-----do-----	67	06.08.2022	5.61/-	Neft charges
3.	-----do-----	68	08.09.2022	45/-	Cash deposit charges
4.	-----do-----	71	03.11.2022	20/-	Cash deposit charges
5.	-----do-----	74	01.02.2023	55/-	Cash deposit charges
6.	-----do-----	74	02.02.2023	20/-	Cash deposit charges
			Total	265.61	

f). On perusal of the receipt and payment account it was observed that in the payment side an entry of ₹1,79,756.00 was shown as wrong entry, but the reasons/ full detail of this wrong entry and the justification of this wrong entry was not mentioned in the account. Hence the full detail of this wrong entry may be shown to audit so that the same may be authenticated that whether it is a fit charge on the account or not?

K. Dean account COH&F Neri account No. 1038104000014331 (IDBI Hamirpur):

a). Less interest of ₹0.11 lacs given by banks on the maturity of FDR:

While checking the FDR register, it was observed that bank had given less credit of interest amounting to ₹11,037/- at the time of maturity of the FDRs as detailed below, which may either be justified or recovered now from the concerned bank and compliance shown to audit.

Sr. No	FDR No.	Investment value	Date of invest.	Date of maturity	Period /days	Rate %	Maturity value	Interest allowed	Interest due	interest less given (₹)
1	7320	2200000	23.03.22	12.04.22	21	3	2205152	2152	3797	1645
2	7313	2400000	23.03.22	12.04.22	21	3	2402347	2347	4142	1795
3	7306	3200000	23.03.22	12.04.22	21	3	3203130	3130	5523	2393
4	7290	1621855	16.03.22	25.05.22	70	3	1630405.25	8550.25	9331	781
5	7436	705885	19.07.22	20.10.22	93	3	710973	5088	5396	308
6	8181	446813.25	15.12.22	13.02.23	60	3.35	448399.65	1586.4	2461	875
7	7993	303775	20.10.22	06.03.23	137	3.35	307064.4	3289.4	3820	531
8	1854	44147	19.21.21	13.12.22	359	4	45517	1370	1737	367
9	8334	845420.8	28.02.23	28.03.23	28	3	846977.6	1556.8	1946	389
10	8013	413556	19.12.22	19.03.23	90	3	416205.6	2649.6	3059	409
11	8235	1005605.2	21.01.23	21.03.23	59	3.5	1009750	4144.8	5689	1544
									Total	11037/-

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

While checking the annual account of COH&F, Neri, Hamirpur, it was noticed that funds of the institution were not being managed judiciously by the college. For instance the various FDR's had been prepared in the financial year 2022-23 for very shorter duration and in some instances same had been got encashed prematurely. Due to this bank had given very less interest on maturity/ prematurity of FDR's. Hence it is advised that the funds may be invested in the FDRs for a longer duration as per requirement of institute so that extra income may be earned to the university exchequer in the shape of higher interest rate applicable to investments for longer duration.

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

d). Wrong debit by the banks amounting to ₹761/-:

The following sums amounting to ₹761/- been shown as wrongly debited by the bank up to 31.03.2023 as per bank ledgers. The reasons for the same may therefore be established after taking up the matter with the concerned bank and the amount may be got recovered from the concerned bank and necessary corrective entries be made accordingly in the books of accounts under intimation to Audit.

Sr. No.	Name of Bank	Date	Amount Wrongly debited (₹)	Remarks
1.	IDBI Hamirpur	25.06.22	761	Normal interest collection
Total			761	

L. Dean, College of Forestry, COHF, Nauri – Solan account no. 55002750747 (SBI) and 101434029000100 (JCC Bank):

a). Less interest of ₹0.11 lacs given by banks on maturity of FDRs:-

While checking the FDR register, it was observed that bank had given less credit of interest amounting to ₹11,682/- at the time maturity of FDR as detailed below, which may be recovered now after taking up the matter with the concerned bank and compliance be shown to the audit:-

Sr. No.	FDR No.	Amount invested	Date of investment	Date of maturity	Period /Days	Rate of interest	Amount on Maturity of FDR	Interest allowed	Interest due	Less amount of interest given (₹)
1	033481	1359689	11.05.21	18.11.22	555 days	5.5%	1466110	106421	118103	11682/-

b). Poor maintenance of FDR Register:-

It was noticed that FDR register for the amounts invested in the shape of FD was not maintained properly by the department. Rate of interest at which FDRs were invested were not mentioned due to which authenticity of interest fetched thereon cannot be ascertained. Therefore, all the details of FDRs may be recorded neatly and clearly in future.

M. Revolving Funds :

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

Sr. No.	Name of the department/ revolving fund	Remarks/ observations.
1.	Bajaura R/F a/c no. 4454000100012373 (PNB Bajaura)	Cheques Issued but not debited by the bank for ₹400/-: As per bank reconciliation statement in r/o month of the March, 2020 cheque No. 313829 dated 11.07.2019 for ₹400/- was shown as issued but the same was not cleared from the bank till 31.03.2023 and has become time barred. It is, therefore, advised that the same may be enquired from the bank and corrective measures may be taken to clear the same.
2.	Bajaura R/F a/c no. 33662239189 (SBI Bajaura)	Transfer of fund without describing the proper description:- An amount of ₹2,00,000/- was shown as transfer out to the R/F account no. 65232278005 in the bank statement as well as in ledger on dated 06.12.2022 and the same amount of ₹2,00,000/- was shown as transfer in on dated 26.12.2022 in the banks statement and in the ledger. But neither any detail of this transfer out and transfer in, nor any reason for transferring of fund out/ in was provided in the record in the absence of which it cannot be ascertained that whether it pertains to the revolving fund or not? Same may be justified with record.
3.	RHRS Jachh Revolving Fund for Raising of Nursery Production A/c No55104358802 (SBI Jassur)	An amount of ₹25000/- which was received and entered in cash book on 14.09.2017 (P-168 of ledger account) on account of sale of Fruit plants was not deposited in bank account till 31.03.2023. However, this irregularity was also pointed out during the last year also. Therefore, the matter may be inquired into as to why this amount of ₹25000/- was not credited/deposited in bank account even upto the end of this Financial year. The counterfoil of the amount deposited in bank account may be produced to verify the deposit of amount on due course in the University account otherwise the amount may be recovered from the concerned at fault alongwith penal interest and may be deposited into the University account under intimation to audit.
4	Tree Improvement & Genetic Resources 9690110037133 (UCO Bank Nauri)	Non-Crediting of Fixed Deposit Closure Amount to Savings Account: While checking the revolving fund, it was observed that the closure proceeds of a fixed deposit (FD) account (09690310058527) was not credited by the bank to the respective savings account of the department. Due to non-credit of maturity value of fixed deposit amounting to ₹2,54,473/- proper accounting of fund could not be ascertained. Hence the non-credit of amount may be justified. However, it was clarified by the dealing hand that the proceeds of above FDR on maturity amounting to ₹254473/- was re-invested in FDR by pertaining new FDR amount to ₹3,00,000/- FDR No.09690310090060. However proceeds of the original FDR was not entered the bank ledger without which the authenticity of interest earned could not be verified, which was found irregular.

5	Bajaura R/F a/c no. 65232278005 (SBI Bajaura) Maintenance of Nursery at Bajaura	Cheques Issued but not debited by the bank. As per reconciliation statement, cheque No. 259033 dated 09.09.2022 amounting to ₹1600/- and , cheque No. 259044 dated 09.11.2022 amounting to ₹4200 /- were shown as issued by RHRTS Bajaura, but not cleared from bank till 31.03.2023. It may be enquired from the bank and necessary action in this regard may be taken to clear the same from the reconciliation.
6	RHRS&T and KVK Sharbo, Distt. Kinnaur KVK Kinnaur HCR-040-59 Bank Account no. 2904000100120461	<u>Non recording of entries of transactions occurred during the year in the ledger accounts:-</u> While checking the revolving fund account of RHR&TS & KVK Kinnaur, it was found complete detail of some transactions viz. receipt number, voucher number & detail of the party has not been recorded in the ledger. Therefore, the complete information viz. receipt number, voucher number & detail of the party etc. as the case may be is required to be clearly mentioned in the ledger, so as to ascertain the relevance of transactions whether these are actually related to the particular account or not.
7.	RHRS Jachh Revolving fund for Strengthen Potential of Beas Account No. 55104358813 (SBI Jasur)	a). Bank statement Not providing/supplied: While checking the above mentioned revolving fund account, it was observed that the bank statement which was required to be put up for the period w.e.f. 01.04.2022 to 31.03.2023 to ascertain the revolving fund account transactions and closing balance, but same was not supplied to audit despite of various telephonic message made to concerned research station. Same may be put up now for verification. b). Further it was also noticed that the opening balance as on 01.04.2021 was ₹11,905/- and interest was due to be credited/ paid by the bank on said amount on quarterly or yearly basis but same was not credited by the bank. Due to this RHR&TS, Jachh had incurred a loss in form of interest income. Same may be justified and necessary actions may be taken to recover the interest from bank for the F.Y. 2022-23 under intimation to audit.
8	Deptt. of Food Science & Technology 09690110069134 UCO Nauni	<u>Non verification of Ledger:-</u> While checking the revolving account, it was noticed that the pages of ledger were not verified by the competent authority. As per the university account manual chapter 4 rule 4.16 “ A record of all new and used receipt books/ledger shall be kept in form KVV-4/5 before bringing a receipt book in use a certificate should be recorded thereon after verification as to the number of receipt/pages contained therein”. Hence the account ledger may be got verified by the competent authority and shown to the audit.
9	Fruit Science Revolving Fund Fruit Science HPL-038-02-1 Account No.40667146830 (SBINauni)	<u>a). Less interest given by banks on the maturity of FDR amounting to ₹5366:</u> While checking the FDR entries made in the ledger, it is observed that bank had credited less interest of ₹5366/- at the time of maturity of the FDR, which may be recovered now and compliance has given less credit shown to audit.

Sr. No.	FDR No.	Invest. value	Date of investment	Date of Credit to A/c Maturity	Period days	ROI %	Maturity value	Int. given	Int. due	Less Int. given
01	411082 77583	20,00,000	26/05/2022	22/11/2022	180	4.4	20,39,105	39105	43397	4292
02	410833 9926	5,00,000	26/05/2022	22/11/2022	180	4.4	5,10,862	9775	10849	1074

b). While checking the revolving fund it was observed that complete description of transfer of Fund of ₹26.50 lakh was not given in the ledger. As a result, it is not clear from the revolving fund that whether these transactions pertain to revolving fund or not and whether it was a fit charge on the revolving fund ?

Date of transfer	Amount	Transfer to	UTR No.
05.11.2022	2,00,000	Uco Bank A/c No 09690100004115	SBIN32239166577
05.12.2022	10,50,000	Uco Bank A/c No 09690100004115	SBIN422339433178
28.03.2023	14,00,000	99506044303 Professor and Head Fruit Science	SBIN423087122949

10	Deptt. of Vegetable Science. R/F account no. 39874210801 SBI Nauri	While checking the bank ledger of the R/F account it was observed that Interest income amounting to ₹1,709/- was received on 25.09.2022 which was misclassified and wrongly entered in the bank ledger as cash deposited. This discrepancy may be got rectified under intimation to audit.
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11	Department of Floriculture and Landscape Architecture Bank account No. 09690100004145 (UCO Bank Nauri)	<p><u>Less interest given by banks on the maturity of FDR</u></p> <p>While checking the FDR register, it was observed that bank had given less credit of interest amounting to ₹237/- at the time of maturity of the FDR as detailed below, which may be recovered from the concerned bank now and compliance shown to audit.</p> <table border="1"> <thead> <tr> <th>FDR No</th> <th>Invest. value</th> <th>Date of invest.</th> <th>Date of maturity</th> <th>Period</th> <th>Rate %</th> <th>Maturity value</th> <th>Interest allowed</th> <th>Int. due</th> <th>Interest less given</th> </tr> </thead> <tbody> <tr> <td>817648</td> <td>228796</td> <td>24.08.21</td> <td>24.08.22</td> <td>One year</td> <td>5</td> <td>240215</td> <td>11419</td> <td>11656</td> <td>237</td> </tr> </tbody> </table>	FDR No	Invest. value	Date of invest.	Date of maturity	Period	Rate %	Maturity value	Interest allowed	Int. due	Interest less given	817648	228796	24.08.21	24.08.22	One year	5	240215	11419	11656	237
FDR No	Invest. value	Date of invest.	Date of maturity	Period	Rate %	Maturity value	Interest allowed	Int. due	Interest less given													
817648	228796	24.08.21	24.08.22	One year	5	240215	11419	11656	237													

12	RHR&TS Mashobra R/F SPNF 7173076288	<p>a). As per bank ledger an amount of ₹9675/- was deposited in the bank on 06.06.2022, whereas same amount was recorded in the cash book on 30.06.2022. From the above it appears that cash book is being written on the basis of bank pass book which is not desirable. As per healthy accounting practice the entry of cash receipt first may be taken in the cashbook and then it may be deposited in the bank. Therefore, it is advised that such types of irregularities may be avoided in future.</p> <p>b). Non- Payment of interest on saving account:-</p> <p>During the course of audit, it was noted that the bank had not credited the applicable interest on certain savings accounts. Due non-payment of interest on saving account, university suffered financial loss to the university exchequer. Loss of interest may be calculated and may be recovered now from the concerned bank and compliance be shown to audit.</p>
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13	RHR&TS Mashobra Revolving fund for Floriculture A/c No. 554960016 (Indian Bank Mashobra)	<p><u>Less interest given by banks on the maturity of FDR</u></p> <p>While checking the FDR register, it is observed that bank has given less interest of ₹497/- at the time of maturity of the FDR, which may be recovered now and compliance shown to audit.</p> <table border="1" data-bbox="520 327 1389 482"> <thead> <tr> <th>FDR No.</th> <th>Invest. Value</th> <th>Date of invest.</th> <th>Date of maturity</th> <th>Period</th> <th>%</th> <th>Maturity value</th> <th>Interest Paid</th> <th>Interest due</th> <th>Less Interest Paid</th> </tr> </thead> <tbody> <tr> <td>750198</td> <td>49,225</td> <td>27/05/22</td> <td>27/11/22</td> <td>06 Months</td> <td>4.50</td> <td>50,214/-</td> <td>989/-</td> <td>1,114/-</td> <td>125/-</td> </tr> <tr> <td>750180</td> <td>47,644</td> <td>27/05/21</td> <td>27/05/22</td> <td>01 Yrs</td> <td>5.75</td> <td>50,071/-</td> <td>2,427/-</td> <td>2,799/-</td> <td>372/-</td> </tr> </tbody> </table>	FDR No.	Invest. Value	Date of invest.	Date of maturity	Period	%	Maturity value	Interest Paid	Interest due	Less Interest Paid	750198	49,225	27/05/22	27/11/22	06 Months	4.50	50,214/-	989/-	1,114/-	125/-	750180	47,644	27/05/21	27/05/22	01 Yrs	5.75	50,071/-	2,427/-	2,799/-	372/-
FDR No.	Invest. Value	Date of invest.	Date of maturity	Period	%	Maturity value	Interest Paid	Interest due	Less Interest Paid																							
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14	Fruit Science Revolving Fund Fruit Science for ICAR Mega Project (Seed Production in Agriculture Crops and Fisheries) HPL-038-02 Account No. 09690100004115 (UCO Bank Nauri)	<p>a). Cheques issued but not debited by the bank:</p> <p>As per reconciliation statement, cheques amounting to ₹2, 13,567/- was shown as issued by the department but the cheques were not cleared from bank (A/c No.04115) till 31.03.2023. It is, therefore, requested that the same may be enquired into from the bank and necessary correcting measures in this regard may be taken by making suitable entries in the cash book to clear the same from the reconciliation.</p> <table border="1" data-bbox="705 747 1173 911"> <thead> <tr> <th>Sr. No.</th> <th>Cheque No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>000100</td> <td>2,06914.00</td> </tr> <tr> <td>02</td> <td>000101</td> <td>6,653.00</td> </tr> <tr> <td colspan="2">Total</td> <td>2,13,567.00</td> </tr> </tbody> </table> <p>b). An amount of ₹2,32,220/- was shown as transfer out as per the bank reconciliation statement, but no detail of this transaction was provided in the bank ledger as well as in the bank statement in the absence of which it cannot be ascertained whether it pertains to the revolving fund or not and to whom this amount has been transferred out? Same may be justified.</p> <p>c). Transfer of fund without describing the proper description:-</p> <p>An amount of ₹ 53,33,000 /- was shown as transfer out in the bank statement as well as in ledger. But neither any detail of this transfer out nor any reason for transferring of fund was provided in audit in the absence of which it cannot be ascertained that whether it pertains to the revolving fund or not? Same may be justified.</p> <table border="1" data-bbox="649 1344 1235 1552"> <thead> <tr> <th>Sr. No.</th> <th>Date of transfer</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>13.12.2022</td> <td>20,00,000.00</td> </tr> <tr> <td>02</td> <td>23.03.2023</td> <td>3,33,000.00</td> </tr> <tr> <td>03</td> <td>27.03.2023</td> <td>30,00,000.00</td> </tr> <tr> <td colspan="2">Total</td> <td>53,33,000.00</td> </tr> </tbody> </table>	Sr. No.	Cheque No.	Amount	01	000100	2,06914.00	02	000101	6,653.00	Total		2,13,567.00	Sr. No.	Date of transfer	Amount	01	13.12.2022	20,00,000.00	02	23.03.2023	3,33,000.00	03	27.03.2023	30,00,000.00	Total		53,33,000.00			
Sr. No.	Cheque No.	Amount																														
01	000100	2,06914.00																														
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02	23.03.2023	3,33,000.00																														
03	27.03.2023	30,00,000.00																														
Total		53,33,000.00																														
15	RHR&TS Mashobra Revolving fund for Farmer's Hostel Account No. 6178300178 (Indian Bank Mashobra)	<p>a). Cheques Issued but not debited by the bank for ₹ 2, 25,038/-:</p> <p>As per bank reconciliation statement in p/o month of the March, 2023 cheque No. 854529 dated 01.12.2022 for ₹2,25,038/- was shown as issued but the same was not cleared from the bank till 31.03.2023. It is, therefore, advised that the same may be enquired from the bank and corrective measures may be taken to clear the same from the bank reconciliation statement at the earliest under intimation to audit.</p> <p>b). Payment made without mentioning the proper purpose of payment:-</p>																														

dated 03.03.2021, the higher amount of interest could have been fetched/ earned. The non-investment of surplus funds in FDRs as per guidelines of the State Govt. has resulted to huge loss of revenue in the shape of lesser interest earned to the University exchequer, which may be justified.

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

c). Bank Charges/ collection charges etc. amounting to ₹ 9414.57 debited by the Bank, refund thereof:

While checking the revolving fund accounts of the University it was observed that the Banks had debited the various bank accounts of the University/ outstations by way of bank charges/ collection charges etc. etc. amounting to ₹9414.57 during the FY 2022-23 which was not a fit charge out of the University funds (detail given in Annexure-D). The departments concerned have not taken any action for the refund of the same besides taking corrective steps to prevent such deductions in future. The matter regarding this irregular deduction may be taken up with the concerned banks and amount deducted may be got refunded from the concerned banks under intimation to audit.

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

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

e). Poor maintenance FDR registers:

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

While checking the revolving fund account, it was noticed that the below mentioned payments were made without mentioning the proper purpose of the payment. In the absence of which it could not be ascertained that the payments pertain to the revolving fund or not? Therefore it is advised that such types of irregularities may be avoided in future and proper detail of transactions may be recorded and shown to audit.

Sr. No.	Vr. No.	Date	Payment Made to	Amount (₹)	CB Page No.
01	01	04/22	Kailash Enterprises, Shimla	4990.00	55
02	06	06/22	Hari Dass& Co. Shimla	3063.00	60
03	07	06/22	Hari Dass& Co. Shimla	1752.00	60
04	08	06/22	Kailash Enterprises Shimla	4950.00	60
05	13	08/22	Bhag Mal, Mashobra	4989.00	63
06	20	12/22	Gopal singh, Gumma	4956.00	68
07	28	02/23	Aksar Enterprises, Shimla	3387.00	71

c). Ledger showing negative balance compared to closing balance of bank passbook:-

As per bank reconciliation statement in r/o month of the March, 2023, it was noticed that the ledger reflects a negative closing balance, whereas the corresponding bank passbook shows a positive balance. A negative balance in the ledger indicates possible accounting errors, unrecorded transactions, or incorrect bank reconciliations. Therefore it is advised that such types of irregularities may be avoided in future and the difference may be reconciled under intimation to audit. In addition to this the issue of cheques for payment in excess of the amount lying in Bank account may also be justified and avoided in future.

d). On the perusal of the bank ledger it was observed that a cheque was issued on 01/12/2022 amounting to ₹2,25,038/- in favour of Shimla Jal Prabandhan Nigam limited on account of water charges. The water bill seems to be on very high side and needs to be justified. Hence, the complete details of water bill i.e. meter reading, arrear and penalty if any imposed may be intimated so that the exorbitant payment made on account of water charges may be examined in audit.

e). As per RBI negotiable instruments act 1881, The RBI has directed banks to not pay cheques that are presented More than three months after the date of the issue of cheque. Hence the payment of ₹2,25,038/- cheque issued vide cheque No. 85529 dated on 01/12/2022 has become time barred. Moreover the cheque in question has still not been cleared by the bank. Hence, necessary rectification entry may be made in the lager to rectify this lapse under intimation to audit.

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

While checking the Bank accounts of the Revolving Funds of the University and other Research Stations, it was observed that huge amount was lying unutilized in the saving bank account of these departments/ research stations (detail given in Annexure-C), whereas if the same had been invested in FDR/ term deposit as per the guidelines issued by the Finance Department, Govt. of HP vide letter no. Fin-IF(A)1-68/83-III dated 06.01.2021 read with letter of even no.

Therefore, it is advised that above mentioned irregularities be avoided in future and record may be maintained properly.

f).Non viability of the operation/running of Revolving Fund Account:

While checking the revolving fund accounts it was noticed that some of the Revolving funds were not found economically viable i.e. either the R/F was not found operational or the expenditure was found in excess of the income generated out of the R/F account, which is a matter of serious concern (detail given in Annexure-G). Therefore the viability of the operation of the following revolving funds may be justified/ explained with reasons thereof or the same may be closed to avoid losses.

N. Ford Foundation Account No. 09690100003849 (UCO BANK):

Non-investment of surplus funds in FDR's:

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

Sr. No.	Bank Account No.	Period	minimum amount kept in the saving bank account
1	09690100003849 UCO-Nauni	25.11.2022 to 08.02.2023	4,00,000/-

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

O. S.P. Dhall Gold Medal Account No. 65192191909 (SBI):

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

While checking the S.P Dhall Gold Medal Account it was observed that FDR of ₹ 2,03,962/- bearing FDR No. 40440092016 was prepared on 16.03.2022 for a period of 46 days @ 3.90% rate of interest. This FDR was encashed and proceeds were further invested for 46 days at different rate of interest as given in the below table.

Date of Renewal	Amount	Date of Maturity	Amount	Rate of Interest	Time	Interest
16.03.22	203962/-	01.05.22	204964/-	3.9 %	46 Days	1002.00
30.04.22	204964/-	16.06.22	205971/-	3.9 %	46 Days	1007.00
15.06.22	205971/-	01.08.22	206983/-	3.9 %	46 Days	1012.00
31.07.22	206983/-	16.09.22	208000/-	3.9 %	46 Days	1017.00
15.09.22	208000/-	01.11.22	209022/-	3.9 %	46 Days	1022.00
31.10.22	209022/-	17.12.22	210207/-	4.5 %	46 Days	1185.00
16.12.22	210207/-	01.02.23	211399/-	4.5 %	46 Days	1192.00
01.02.22	211399/-	19.03.23	212598/-	4.5 %	46 Days	1199.00

From the perusal of the ledger, it appeared that there was no immediate requirement of the funds, hence had the funds been invested in the FDR for longer duration, extra-income could have been earned due to higher rate of interest admissible for longer duration. The reasons for investing of funds in FDRs for shorter duration which resulted in loss of interest needs to be justified.

b). FDR register not maintained properly:

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

32. Information not provided to Audit by the University:

The following information for the financial year 2022-23 regarding leave salary, pension and gratuity contribution due and realised in respect of staff serving on secondment/ deputation basis outside the university was requested vide letter no. RAS/SLN/UHF/2025-26/53-56 dated 08.05.2025, but the same was not provided by the University even after repeated reminders till the finalization of the audit report. The same may be justified and desired information may be made available to the audit at the earliest possible.



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



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



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



**c/s
Director
HP State Audit Department
Shimla-171009**

Appendix - I**Position of old outstanding Audit Paras
(as on 30.06.2025)**

(Refer to Sr. No. 3 of the Preface and Part- I A of this Audit Report for the year 2022-23)

S.N.	Period	Detail of Outstanding Paras					No. of Paras	Total No. of paras
		1	2	3	4	5		
1	1988-89	17(2)					1	1
2	1991-92	11(7)					1	2
3	1997-98	8(8)	12(6)	15(1)			3	5
4	1998-99	8(6)					1	6
5	2002-03	1.7	2.2	3.6	12.3.5		4	10
6	2003-04	2(iii)	15(4)	15(5)(i)	15(5)(ii)	15(5)(iii)		
		15(5)(iv)	15(6)	15(7)(i to ii)	15(8)	15(9) (i to vii)		
		15(10)(a)	15(10)(b)	15(10)(c)	15(10) (d)	15(11)		
		31(1)(i)	31(1)(ii)	31(1)(iii)	31(1)(iv)	31(5)		
		31(6)	32(3)	32(4)	32(5)	32(6)(ii)		
							25	35
7	2004-05	4(5)	6(3)(5)	6(4)(6)	6(5)(8)	32(1)		
		32(4)					6	41
8	2005-06	17.17(A)	17.17(B)	17.17 (C)	17.17(D)	17.17 (E)		
		17.17 (F)	17.17 (G)	17.18	17.19	17.20		
		17.21	17.22	17.23	17.24 (A)	17.24 (B)		

		17.24(C)	17.24(C)(i)	17.24(C)(ii)	17.24 (D)	17.25		
		17.26	20	27	31	44.10 (i)		
		44.10 (ii)	49				27	68
9	2006-07	4	8(1)(i)	8(1)(i)	8(1)(ii)	8(1)(iii)		
		8(1) (iv)	8(2)(1)(a)	8(2)(1)(b)	8(2)(1)(c)	8(2)(2)		
		8(2)(3)	8(2)(4)	8(3)	8(4)	8(5)		
		8(8)	8(12)	8(13)	8(14)	8(15)		
		8(16) (a)	8(16) (b)	8(16)(c)	8(16)(d)	8(16)(e)		
		8(16)(f)	8(16)(g)	8(16)(h)	8(16)(I)	9(1)		
		9(4)	9(5)	9(6)	9(7)	9(12)		
		11	12	19	20(1) (a)	20(II)		
		(20)(III)	20(IV)(a)(i)	20(IV)(b)	20(V) (b)	20(VI) (i)		
		20(VI) (ii)	20(IX) (a)	20(IX) (b)	20(IX) (c)	20(IX) (d)		
		20(IX) (e)	20 (Misc).(a to d)	24(1)	24(2)	24(3)		
		25	34(6)	38	43(1)	43(2)		
		43(3)	43(4) (a)	43(5)	43(7)		64	132
10	2007-08	2	3	5	6	8(1) (i)		
		8(1)(ii)	8(1)(ii)	8(2)(i)	8(2)(2)	8(3)		
		8(4)	8(5)	8(7)	8(8)	8(9)		
		8(11)	8(13)	8(15)	8(16)	8(17)		
		8(18)	8(19)(1)	8(19)(2)	8(19) (3)	8(19)(4)		
		17(4)	17(6)(3)	17(7)(1)	17(7)(2)	17(8)		
		23	24	26(3)	26(4)	26(6)		
		28	29(1)	29(2)	29(4)	29(5)		
		29(8)	29(9)	29(10)	29(11)	29(13)		
		29(15)	29(16) (i)	29(16)(ii)	29(17)		49	181

11	2008-09	7(a)	8	12	14(1)	17		
		18(1)	18(2)	18(3)	18(4)	18(5)		
		18(6)	19(1)	19(2)	19(3)	20(1)		
		20(2)	20(3)	20(4)	33	34(A)		
		34(A) (4 to 17)	34(A)(18) (a to d)	34(A) (20)	34(B)(4)	34(B)(5)		
		34(B)(6)	34(B)(7)	34(B)(8)	34(B)(9)	34(B) (10) (i to v)		
		34(B) (11)	34(B)(12)(i& ii)	34(B)(13)	34(B)(14)	34(B) (15)		
		34(B)(16)	34(B) (18) (1) (i to iv)	35(e)	34(B) (18)(2)	35(a)		
		35(b)	35(d)	35(f)	35(h)	38(a) (1 to 5)		
		38(e)					46	227
12	2009-10	13	21	23	28	29		
		39	45	46	48	49		
		50(3) (i to iii)	50(4)	50(5)	50(6)	50(7)		
		50(8)	50(9)	50(10)	50(11)	51(4)		
		51(7)	51(8)	51(11)			23	250
13	2010-11	1	8	9	14	15		
		18	22	28	30	36		
		42	45(iii)	45(vi)(i)	45(vi)(ii)	45(vii)		
		45(viii)	45(ix)	45(x)	45(xi) (i)	45(xi) (ii)		
		45(XI) (iii)	45(XI) (iv)	45(XI) (v)	45(XI) (vi)	45(XI) (vii)		
		45(XI) (viii)	45(XII)(i)	45(XII)(ii)	45(XII)(iii)	45(XIII)		

		45(XIV) (i)	45(XIV)(ii)	45(XV)	45(XVI) (i)	45(XVI) (ii)		
		45(XVI) (iii)	45(XVII)(i)	45(XVII) (ii)	45(XVII) (iii)	45(XVII) (iv)		
		45(XVII)(v)	46(1)	46(2)	46(4)	46(5)		
		46(6)	46(8)	46(9)	46(10)	46(11)		
		46(12)	46(13)	46(14)	46(15)(i)	46(15)(ii)		
		46(15)(iii)	46(15)(iv)	46(15)(v)	46(15) (vi)	46(15) (vii)		
		46(15) (viii)	46(15) (ix)	46(15)(x)	46(15) (xi)	46(15) (xii)		
		46(15) (xiii)	46(15)(xiv)	46(15) (xv)	46(15) (xvi)	46(15) (xvii)		
		46(15) (xviii)	46(15) (xix)	46(15)(xx)	46(15) (xi)		74	324
14	2011-12	2(b)(i)	(b)(ii)	3	5(a)	5(b)		
		7	9(a)	9(b)	9(c)	10		
		18	19(a)	19(b)	19(c)	19(d)		
		19(e)	19(f)	19(g)	19(h)	20(a)		
		20(b)	21	22	23	26		
		31	33	34	38(a)	38(b)		
		38(c)	40	45	46	48		
		49(b)	51(a)	51(b)	51(d)	51(e)		
		51(f)	51(g)	51(h)	51(i)	51(m)(i)		
		51(m)(ii)	51(n)(i)	51(n)(ii)	51(n)(iv)	51(o)(i)		
		51(o)(ii)	51(Q)(iii)	51(Q)(iv)	51(Q)(v)	51(Q)(vi)		
		51(r)(i)	51(r)(ii)	51(s)(i)	51(s)(ii)	51(s)(iii)		
		51(s)(iv)	51(s)(v)	51(s)(vi)	51(s)(vii)	51(s) (viii)		
		51(s)(xi)					66	390
15	2012-13	2(b)(i)	2(b)(ii)	3	5(a)	5(b)		
		7	10	15	16	17		

		18	23	27	33	35(1)(a)		
		35(1)(b)	35(2)(a)	35(3)	35(4) (a)	35(4)(b)		
		35(5)	35(6)	35(7)	35(8)	35(10)(a)		
		35(10)(c)	35(11)	35(12)(a)	35(12)(b)	35(12)(c)		
		35(12)(d)	35(12)(e)	35(12)(f)	35(13)(a)	35(13)(b)		
		35(14)	35(15)(i)	35(15)(ii)	35(15)(iii)	35(16)(i)		
		35(16)(ii)	35(16) (iii)	35(16) (iv)	35(16) (v)	35(16)(vi)(a)		
		35(16)(vi)(b)	35(16)(vii)	35(16)(viii)			48	438
16	2013-14	8	8.1	8.2	10	12		
		13	14	20	22	26		
		27	28	29	30	39(A-1)		
		39(A-2)	39-(B)	39-(E)	39(F-i)	39(F-ii)		
		39(G)	39(H-i)	39(H-ii)	39(I)	39(J-i)		
		39(J-ii)	39(J-iii)	39(L- i)	39(L- iii)	39(M)		
		39(N)	39(O)	39(P-i)	39(P-ii)		34	472
17	2014-15	2.2.2	7	9	10	11		
		16	20	21	26	27		
		28	29	32	33	35		
		37 (A)	37 (B)	37 (D)	37(E) (i)	37(E) (ii)		
		37(G) (i)	37(G) (ii) (a)	37(G) (ii)(b)	37 (H) (ii)	37 (J)		
		37 (K)(i)	37 (K)(ii)	37 (K)(iii)	37 (K)(iv)	37 (K)(v)		
		37 (K)(vi)	37 (K)(vii)				32	504
18	2015-16	2.3(b)	11	14	17	19		
		21	24	27	30(d)(ii)	30(d)(iii)		
		30(g)(i)	30(g)(ii)	30(j)(ii)	31(1)(a)	31(1)(b)(i)		
		31(1)(b)(ii)	31(1)(c)	31(1)(e)(i)	31(1)(e)(iv)	31(1)(e)(v)		
		31(1)(e)(vi)	31(1)(e)(vii)	31(3)(a)	31(3)(b)	31(3)(c)		

		31(3)(d)	31(3)(e)	31(3)(f)	31(3)(g)	31(3)(h)		
		31(4)(a)	31(4)(b)	31(6)(a)	31(6)(b)	31(6)(c)		
		31(6)(d)	31(7)	31(8)	31(9)	31(11)		
		31(12)	32(3)	32(7)	32(8)	33(1)		
		33(2)	33(3)	33(4)	33(5)(a)	33(5)(b)		
		33(9)	33(10)	33(11)	35		54	558
19	2016-17	8	10(a)	10(b)	10(c)	10(d)		
		10(e)	10(f)	10(g)	11	13		
		22	28(b)	28(k)(i)	28(k)(ii)	28(l)		
		28(m)	29	30(1)(a)	30(1)(b)	30(1)(e)(i)		
		30(1)(e)(iv)	30(3)(a)(i)	30(3)(a)(ii)	30(5)(c)	30(6)		
		30(7)(a)	30(7)(b)	30(7)(c)	30(7)(d)	30(7)(f)		
		30(7)(g)	30(7)(h)	30(7)(i)	30(8)(a)		34	592
20	2017-18	8	10	11	12	14		
		15	17	19	21	25		
		26(I)(c)(i)	26(I)(c)(iii)	26(I)(c)(iv)	26(V)(a)	26(VIII)(i)		
		26(VIII)(iii)	26(IX)	26(XI)(i)	26(XI)(ii)	26(XI)(iii)		
		26(XI)(iv)	26(XI)(v)	26(XI)(vi)	26(XI)(vii)	26(XII)		
		26(XIII)(i)(1 to 27)	26(XIII)(iii)	26(XIII)(iv)	26(XIII)(v)	26(XIII)(vi)		
		26(XIV)	26(XV)	27			33	625
21	2018-19	8	9	10	11	12		
		13	16	21	23	24 (1)		
		24 (2)	24 (3)	24 (4)	24 (5)	24 (6)		
		25 (1)	25 (3)	25 (4)	25 (5)	25 (7)		
		25 (8)	25 (9)	25 (13)	25 (14)	26 (A) (b)		
		26 (A) (e) (i)	26 (e) (iv)	26 (A) (e) (v)	26 (A) (e) (ix)	26 (A)(e) (x)		

		26 (A) (e) (xi)	26 (D) (c)	26 (E) (a)	26 (E) (b)	26 (E) (c)		
		26 (E) (d)	26 (J) (a)	26 (J) (b)	26 (J) (c)	26 (J) (d)		
		26 (J) (e)	26(J)(f)	26 (J) (g)	26 (J) (h) (1)	26 (J) (h) (2)		
		26 (J) (i)	26 (J) (j)	26 (J) (k) (i)	26 (J) (k) (ii)	26 (J) (l)		
		26 (K) (a)	26 (K) (b)	26 (K)(c)	26 (K) (d)	26(K)(e)		
		26 (L) (a)	26 (L) (b)	26 (M) (a)	26 (M) (b)	26 (M) (c)		
		26 (N)(a)	26 (N)(b)	26 (N) (c)	26 (N) (d)	26 (N) (e)		
		26 (N) (f)	26 (N) (g)	26 (O) (a)	26 (O) (b)	26 (O) (c)		
		26 (O) (d)	26(P)(a)(1 to 17)	26 (P)(b)	26 (P) (d)	26(P) (e)		
		26 (P)(f)	26(P)(h)(iii)	26(S)(a)	26 (S)(b)	27	80	705
22	2019-20	9	10	14	15	16		
		18(3)(a)	18(3)(b)	18(3)(c)	18(6)(a)	18(6)(b)		
		18(6)(c)	18(6)(d)	18(6)(e)	18(7)	18(9)		
		18(10)	18(11)	18(14)	18(15)	18(16)		
		19(A)(c)	19(A)(f)(i)	19(A)(f)(ii)	19(A)(f)(iv)	19(A)(f)(viii)		
		19(A)(f)(ix)	19(A)(f)(x)	19(A)(f)(xi)	19(E)(a)	19(E)(b)		
		19(E)(d)	19(E)(e)	19(G)(e)	19(J)(a)	19(J)(c)		
		19(J)(d)	19(J)(e)	19(J)(g)	19(J)(h)	19(J)(j)		
		19(K)(d)	19(L)(a)	19(L)(b)	19(L)(c)	19(N) (a)		
		19(N) (b)	19(N) (c)	19(N)(d)	19(N)(e)	19(N)(f)		
		19(O)(a)	19(O)(b)	19(O)(c)	19(O)(d)	19(P)(a)(1 to 32)		
		19(P)(b) (1 to 4)	19(P) (c) (1 to 8)	19(P) (e)	20		59	764
23	2020-21	2.3	2.4	2.5	3	5		
		6(a)	6(b)	7	9	11		
		12	13	14	15	16		

		17	18	19	20	21		
		22	23	24	25	26		
		27	28	29	30	31		
		32	33(A)(b)	33(A)(c)	33(A)(e)(i)	33(A)(e)(ii)		
		33(A)(e)(iii)	33(A)(e)(iv)	33(A)(e)(v)	33(A)(e)(viii)	33(A)(e)(ix)		
		33(A)(e)(x)	33(A)(e)(xi)	33(A)(e)(xii)	33(A)(e)(xiii)	33(A)(e)(xiv)		
		33(A)(e)(xv)	33(A)(e)(xvi)	33(A)(f)	33(C)(a)	33(C)(b)		
		33(C)(c)	33(D)(a)	33(E)(a)	33(E)(b)	33(E)(c)		
		33(E)(d)(i)	33(F)	33(G)(a)	33(G)(c)	33(G)(d)		
		33(G)(f)	33(H)(b)	33(H)(c)	33(H)(d)	33(J)(a)		
		33(J)(b)	33(J)(c)	33(J)(d)	33(J)(e)	33(J)(f)		
		33(J)(g)	33(J)(h)	33(J)(i)	33(J)(j)	33(J)(k)		
		33(K)	33(L)(a)	33(L)(b)	33(L)(a)	33(L)(b)		
		33(L)(a)	33(N)(c)	33(O)(a)	33(O)(b)	33(O)(c)		
		33(O)(d)	33(O)(e)	33(O)(f)	33(P)(a)	33(P)(b)		
		33(P)(c)	33(Q)(a) (1 to 13)	33(Q)(b)	33(Q)(c)	33(Q)(d)		
		33(Q)(e)	33(Q)(f)	33(Q)(g)	33(Q)(h)	33(R)(b)		
		34					101	865
24	2021-22	2.3	2.4	2.5	3	4		
		5	6(a)	6(b)	7	8		
		9	10	11	12	13		
		14	15	16	17	18		
		19	20	21	22	23		
		24	25	26	27	28		
		29	30	31	33	34		

		35	36	37	38	39		
		40	41	42	43	44		
		45(A)	45(B)	45(C)	45(D)	45(E)		
		45(F)	45(G)	45(H)(a)	45(H)(b)(i)	45(H)(b)(ii)		
		45(H)(b)(iii)	45(I)	45(J)	45(K)	45(L)		
		45(M)	45(N)	45(O)	45(P)	45(Q)		
		45(R)	45(S)	45(T)	46(A)	46(B)(a)		
		46(B)(b)	46(B)(c)	46(C)	46(D)(a)	46(D)(b)		
		46(D)(c)	46(D)(d)	46(E)	46(F)(a)	46(F)(b)		
		46(G)	46(H)	46(I)	46(J)	46(K)		
		46(L)	46(M)	46(N)(a)	46(N)(b)	46(N)(c)		
		46(N)(d)	46(O)(a)	46(O)(b)	46(O)(c)	46(P)		
		46(Q)	46(R)	46(S)	46(T)	46(U)		
		47(A)(a)	47(A)(b)	47(A)(c)(i)	47(A)(c)(ii)	47(A)(c)(iii)		
		47(A)(c)(iv)	47(A)(c)(v)	47(A)(c)(vi)	47(A)(c)(vii)	47(A)(c) (viii)		
		47(A)(c)(ix)	47(A)(c)(x)	47(A)(c)(xi)	47(A)(c)(xii)	47(A)(c) (xiii)		
		47(A)(c) (xiv)	47(A)(c)(xv)	47(B)	47(C)(a)	47(C)(b)		
		47(C)(c)	47(C)(d)	47(D)(a)	47(D)(b)	47(D)(c)		
		47(E)(a)	47(E)(b)	47(E)(c)(i)	47(E)(c)(ii)	47(E)(c)(iii)		
		47(F)(a)	47(F)(b)	47(F)(c)	47(F)(d)	47(G)(a)		
		47(G)(b)	47(H)(a)	47(H)(b)	47(H)(c)	47(H)(d)		
		47(H)(e)	47(H)(f)	47(H)(g)	47(H)(h)	47(H)(i)		
		47(H)(j)	47(H)(k)	47(H)(l)	47(I)(a)	47(I)(b)		
		47(J)(a)	47(J)(b)	47(K)	47(L)(a)	47(L)(b)		
		47(L)(c)	47(L)(d)	47(M)(a)	47(M)(b)	47(M)(c)		

		47(M)(d)	47(M)(e)	47(N)(a)	47(N)(b)	47(N)(c)		
		47(N)(d)	47(O)(a)(1 to 18)	47(O)(b)	47(O)(c)	47(O)(d)		
		47(O)(e)	47(O)(f)	47(O)(g)	47(P)(a)	47(P)(b)		
		47(Q)(a)	47(Q)(b)	48			178	1043
25	2022-23	2.3	2.4	2.5	3	4		
		5	6(a)	6(b)	7	8		
		9	10	11	12	13		
		14	15	16	17	18		
		19	20	21	22	23		
		24	25	26	27	28		
		29	30	31(A)(a)	31(A)(b)(i)	31(A)(b)(ii)		
		31(A)(b)(iii)	31(A)(b)(iv)	31(A)(b)(v)	31(A)(b)(vi)	31(A)(b)(vii)		
		31(A)(b)(viii)	31(A)(b)(ix)	31(A)(b)(x)	31(A)(b)(xi)	31(A)(b)(xii)		
		31(A)(b)(xiii)	31(A)(b)(xiv)	31(A)(b)(xv)	31(A)(b)(xvi)	31(B)(a)		
		31(B)(b)	31(B)(c)	31(B)(d)	31(C)(a)	31(C)(b)		
		31(D)(a)	31(D)(b)(i)	31(D)(b)(ii)	31(E)(a)	31(E)(b)		
		31(E)(c)	31(F)(a)	31(F)(b)	31(F)(c)	31(F)(d)		
		31(F)(e)	31(F)(f)	31(F)(g)	31(F)(h)	31(F)(i)		
		31(F)(j)	31(F)(k)	31(F)(l)	31(F)(m)	31(G)(a)		
		31(G)(b)	31(H)(a)	31(H)(b)	31(H)(c)	31(I)		
		31(J)(a)	31(J)(b)	31(J)(c)	31(J)(d)	31(J)(e)		
		31(J)(f)	31(K)(a)	31(K)(b)	31(K)(c)	31(K)(d)		
		31(L)(a)	31(L)(b)	31(M)(a)	31(M)(b)	31(M)(c)		
		31(M)(d)	31(M)(e)	31(M)(f)	31(N)	31(O)(a)		
		31(O)(b)	32				102	1145

Total No. of Outstanding Paras = 1145

Appendix-II

Detail of Audit Requisitions that remain unattended as on 31.08.2025
(Refer to Sr. No. 4 of the Preface and Part- I B of this Audit Report for the year 2022-23)

Sr. No.	Name of the Department	Audit Requisition No.	Date of Issue.
1994-95			
1	Construction Division	127	02.02.1995
1997-98			
1	Construction Division	94	31.03.1998
2	Construction Division	95	31.03.1998
3	Dean College of Forestry	55	18.10.1997
2008-09			
1	Post Harvest Technology	34	06.08.2008
2	Silviculture and agro forestry	57	15.12.2008
3	Soil Science and water management	83	31.03.2009
2009-10			
1	Library	38	28.07.2009
2	Entomology & Apiculture	56	13.10.2009
3	THRS Kotkhai	60	23.12.2009
4	Vegetable Sciences	61	23.12.2009
5	Biotechnology	36	24.07.2009
6	Computer Instrumentation Centre	47	11.09.2009
7	RHRS Tabo	55	08.10.2009
8.	Estate Office	3	02.04.2009
9	Estate Office	31	03.07.2009
10	Estate Office	34	08.07.2009
11	Estate Office	45	31.08.2009
12	Estate Office	102	31.03.2010
13	Estate Office	107	31.03.2010
14	Estate Office	108	31.03.2010
15	Estate Office	57	31.10.2009
16	Estate Office	62	29.12.2009
17	Estate Office	71	29.01.2010
18	Estate Office	89	03.03.2010
19	Estate Office	90	11.03.2010
20	Estate Office	96	31.03.2010
21	Estate Office	106	31.03.2010
22.	Comptroller Office	50	22.09.2009
23.	Comptroller Office	99	31.03.2010
24.	Comptroller Office	100	31.03.2010
25.	Registrar Office	32	08.07.2009
26	Registrar Office	69	21.01.2010
27.	Registrar Office	84	22.02.2010
28.	Director of Research	95	31.03.2010
29.	College of Horticulture	6	25.04.2009
30.	College of Horticulture	49	22.09.2008
31.	College of Horticulture	72	01.02.2010
32.	College of Horticulture	110	31.03.2010
33.	Vegetable Crops	82	20.02.2010
34.	Post Harvest Technology	68	20.01.2010
35.	Students Welfare Officer	70	20.01.2010
36.	Students Welfare Officer	98	31.03.2010
37.	Entomology and Apiculture	104	31.03.2010
38.	Library	74	04.02.2010
39.	Regional Centre NAEB	86	25.02.2010
40.	Social Science Department	52	31.10.2009
41.	RHRS Tabo	55	08.10.2009
42	THRS Kotkhai	60	23.12.2009
43	Department of Vegetable Science	61	23.12.2009

44.	Department of Library	38	28.07.2009
45.	Computer and Instrumentation Centre	40	31.07.2009
46.	Department of Entomology & Apiculture	56	13.10.2009
47.	Department of Biotechnology	36	24.07.2009
2010-11			
1.	Comptroller	02	03.04.2010
2.	KVK Kandaghat	39	28.09.2010
3.	KVK Kandaghat	63	18.03.2011
4.	Comptroller	69	31.03.2011
5.	KVK Kandaghat	51	17.01.2010
6.	Soil Science and Water Management	45	04.11.2010
7.	College of Forestry	53	04.02.2011
8.	Estate Office	29	10.06.2010
9.	Estate Office	10	06.05.2010
10.	Comptroller Office	28	10.06.2010
11.	Registrar Office	59	10.03.2011
12.	KVK Chamba	18	24.05.2010
13.	Department of Vegetable Science	89	31.03.2011
14.	Department of Social Science	85	31.03.2011
15.	Computer and Forest Product	80	31.03.2011
16.	Department of MPP	15	19.05.2010
17.	Department of MPP	61	17.03.2011
18.	Department of MPP	83	31.03.2011
19.	HRRS Dhaulakuan	65	25.03.2011
20.	RHRS Sharbo	66	30.03.2011
21.	RHFRS Bhota	67	31.03.2011
22.	RHRS Bajaura	68	31.03.2011
23.	THRS Kotkhai	71	31.03.2011
24.	RHRS Sharbo	73	31.03.2011
25.	Department of Fruit Science	79	31.03.2011
26.	Estate Office	81	31.03.2011
27.	Estate Office	88	31.03.2011
28.	Department of TIGR	35	07.08.2010
29.	Department of Silviculture and Agro Forestry	42	02.11.2010
2011-12			
1.	Comptroller	02	28.05.2011
2.	Comptroller	11	11.07.2011
3.	Floriculture and Landscaping	33	18.10.2011
4.	Estate Office	44	02.12.2011
5.	Dean, C.O.H.	63	20.03.2012
6.	Forest Products	65	24.03.2012
7.	Floriculture and Landscaping	68	31.03.2012
8.	Fruit Science	69	31.03.2012
9.	Food Science	71	31.03.2012
10.	Dean, C.O.H.	72	31.03.2012
2012-13			
1.	Comptroller Office	12	01.08.2012
2.	STPC	23	20.11.2012
3.	IBES Neri	27	30.01.2013
4.	Silviculture and agro forest	28	28.11.2012
5.	Comptroller Office	31	27.02.2013
6.	Dean COH	40	30.03.2013
7.	Comptroller Office	41	30.03.2013
8.	Comptroller Office	42	30.03.2013
9.	RHRS Tabo	44	30.03.2013
10.	Deptt. Of Fruit Science	45	30.03.2013
11.	Dean COH	47	30.03.2013
12.	Dean COH	48	30.03.2013
13.	Dean COH	49	30.03.2013
14.	Extension Education	51	30.03.2013

2013-14			
1	Registrar Office	10	04.07.2013
2	Registrar Office	14	15.07.2013
3	Registrar Office	23	29.08.2013
4	IBES Neri	31	23.09.2013
5	RHRS Dhaulakuan	33	27.09.2013
6	Registrar Office	37	09.10.2013
7	Registrar Office	44	19.12.2013
8	Estate Office	49	13.01.2014
9	Food Science	55	04.02.2014
10	Director of Research	56	19.02.2014
11	Estate Office	60	26.02.2014
12	Registrar Office	61	04.03.2014
13	Registrar Office	62(A)	04.03.2014
14	Social Science	62(B)	25.03.2014
15	Registrar Office	65	31.03.2014
2014-15			
1	Registrar Office	1	22.04.2014
2	Estate Office	5	02.06.2014
3	DEE	11	25.07.2014
4	Vegetable (Post audit)	16	10.09.2014
5	Registrar Office	19	19.09.2014
6	Fruit Science (Post audit)	20	19.09.2014
7	Director of Research	22	16.10.2014
8.	Food Science	23	21.10.2014
9	Entomology (Post audit)	26	30.11.2014
10	Registrar Office	28	22.12.2014
11	Deptt. Of Vegetable	31	03.01.2015
12	Comptroller	32	03.01.2015
13	Registrar Office	34	05.01.2015
14.	Floriculture	35	05.02.2015
15.	Comptroller	36	02.02.2015
16.	KVK, Chamba	39	09.02.2015
17.	Director of Research	41	18.02.2015
18.	Estate officer	42	20.02.2015
19.	Food Science	44	20.02.2015
20.	Dean College of Hort. & Forestry, Neri	54	21-03.2015
21.	Student Welfare Office	55	23.03.2015
22.	Mycology & Plant Pathology	65	31.03.2015
2016-17			
1	Estate Office	11	06.09.2016
2	Estate Office	12	06.09.2016
3	RHRS Dhaulakuan	29	31.03.2017
4	KVK Tabo	31	31.03.2017
5	RHRS Jachch	32	31.03.2017
6	KVK Kandaghat	34	31.03.2017
7	Deptt. of Floriculture and Landscaping	35	31.03.2017
8	Deptt. of Floriculture and Landscaping	36	31.03.2017
9	RHRS Mashobra	38	31.03.2017
2018-19			
1	Dean, COH&F Neri, Hamirpur	18	23.08.2018
2	Deptt. of Forest Product	28	29.01.2019
3	Dean, COH&F Neri, Hamirpur	30	05.02.2019
4	Student Welfare Office	31	08.02.2019
5	Deptt. of Plant Pathology	32	20.02.2019
6	Deptt. of Vegetable Science	35-37	30.03.2019
7	Registrar Office	40	31.03.2019
8	Deptt. of Forest Product	42	31.03.2019
9	Deptt. of Soil Science & Water	44	31.03.2019

	Management		
10	-Do-	45	31.03.2019
11	-Do-	46	31.03.2019
2019-20			
1	ADR Jachh	3	14.05.2019
2	Director Extension Education	19	07.02.2020
3	COH&F Neri Hamirpur	23	04.03.2020
2020-21			
1	RHRS Kandaghat	1	28.04.2020
2	COH&F Neri	2	28.04.2020
3	SWO	3	02.05.2020
4	SWO	4	02.05.2020
5	Estate Officer	5	12.05.2020
6	RHR/KVK Sharbo, Kinnour	6	05/2020
7	Direct Extension Education	7	19.05.2020
8	SWO	8	26.05.2020
9	Business Management	10	28.05.2020
10	Comptroller	11	29.05.2020
11	Business Management	13	17.06.2020
12	KVK, Chamba	14	20.06.2020
13	KVK, Chamba	15	20.06.2020
14	Forest Product	17	23.06.2020
15	KVK, Chamba	19	27.06.2020
16	Registrar	25	10.07.2020
17	EO	27	15.07.2020
18	Fruit Science	28	15.07.2020
19	EO	31	28.07.2020
20	EO	33	28.7.2020
21	SAF	58	12.11.2020
22	EO	59	13.11.2020
23	Dean, RH&FDEC, Thunag, Mandi	68	13.01.2021
24	EO	71	12.02.2021
25	Director of Research	78	10.03.2021
26	Dean, COH&F, Neri	79	10.03.2021
27	Comptroller	82	18.03.2021
28	SSWM	84	23.03.2021
29	SAF	87	31.03.2021
30	Dean, COH&F, Neri, Hamirpur	88	31.03.2021
31	RHRS & KVK, Tabo	89	31.03.2021
32	RHRS & KVK, Tabo	90	31.03.2021
33	RHR&TS, KVK, Kandaghat	91	31.03.2021
34	SAF	94	31.03.2021
2021-22			
1	PI, IDP	3	07.06.2021
2	Estate Office	7	10.06.2021
3	-DO-	8	11.06.2021
4	Registrar	11	03.07.2021
5	RHR&TS, Mashobra	12	05.07.2021
6	COH&F, Neri	13	12.07.2021
7	Comptroller	17	05.08.2021
8.	RHRSS & KVK Tabo	18	09.08.2021
9	-Do-	19	09.08.2021
10	Deptt. of Environment Science	23	21.08.2021
11	COH&F, Neri	24	26.08.2021
12	Comptroller	29	03.09.2021
13	-Do-	30	03.09.2021
14	-Do-	35	25.09.2021
15	-Do-	36	04.10.2021
16	Estate Office	37	05.10.2021
17	Comptroller	38	06.10.2021
18	-Do-	39	07.10.2021
19	Estate Office	40	11.10.2021
20	-Do-	41	11.10.2021

21	Deptt. of Floriculture and Landscaping	43	12.10.2021
22.	KVK Rohru	48	29.10.2021
23.	Estate Office	49	29.10.2021
24.	KVK Chamba	51	02.11.2021
25.	Deptt. of Silviculture and Agroforestry	54	17.11.2021
26	Deptt. of Entomology	55	20.11.2021
27.	Estate Office	57	22.11.2021
28.	Deptt. of Floriculture and Landscaping	58	25.11.2021
29.	Registrar Office	61	17.01.2022
30.	Estate Office	63	05.02.2022
31.	PI, IDP	66	21.02.2022
32.	Deptt. of Forest Product	75	15.03.2022
33.	RHRSS & KVK Tabo	81	31.03.2022
34.	KVK Rohru	82	31.03.2022
35.	KVK Sharbo	83	31.03.2022
36.	KVK Chamba	84	31.03.2022
37.	COH&F, Neri	86	31.03.2022
38.	RHRS Jach	89	31.03.2022
39.	Dean, COF	90	31.03.2022
40.	Deptt. of MBA	91	31.03.2022
41	KVK Kandaghat	92	31.03.2022
42	-Do-	93	31.03.2022
43.	KVK Rohru	96	31.03.2022
44.	Deptt. of Vegetable Science	97	31.03.2022
45.	KVK Kandaghat	101	31.03.2022
46.	Deptt. of Vegetable Science	106	31.03.2022
47	-Do-	107	31.03.2022
2022-23			
01	Registrar	01	07.04.2022
02	Registrar	02	23.04.2022
03	Comptroller	03	27.04.2022
04	Deptt. of Floriculture and Landscaping	11	28.05.2022
05	Director Extension Education	12	30.05.2022
06	Comptroller	16	23.06.2022
07	Business Management	19	05.07.2022
08	Neri	20	06.07.2022
09	Registrar	21	07.07.2022
10	Forest Product	24	20.07.2022
11	Estate Office	34	31.08.2022
12	Vegetable Science	39	15.09.2022
13	Entomology	40	19.09.2022
14	Neri	43	27.09.2022
15	Dhaulakaun	44	28.09.2022
16	IDP	45	07.10.2022
17	Registrar	46	15.10.2022
18	Comptroller	51	11.11.2022
19	Comptroller	54	28.12.2022
20	Deptt. of Floriculture and Landscaping	62	23.03.2023
21	KVK Chamba	63	25.03.2023
22	Sharboo	64	31.03.2023
23	Rohru	65	31.03.2023
24	Thunag	66	31.03.2023
25	Rohru	67	31.03.2023

Total unattended Audit Requisitions =273

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

Statement showing the cases where the post (Teaching and non-teaching) have been created/ existed or salary was drawn from one scheme/ department of the University but the employee was actually working in some other scheme/department of the University during the year 2022-23:

Sr. No.	Name of the employee	Department where posted a/w place of posting	Name of Department where from pay was drawn
1.	Dr. Rajesh Kaushal, Joint Director Research (Forestry)	Directorate of Research	Directorate of Extension Education
2.	Dr. Shashi Kumar Sharma, Principal Extension Specialist (HOD)	COH&F, Neri	Directorate of Extension Education
3.	Dr. Parminder Kaur Baweja, Principal Scientist	Directorate of Extension Education	Deptt. of Environmental Science
4.	Dr. V K Chaudhary, Senior Scientist	Directorate of Extension Education	Deptt. of Basic Sciences
5.	Dr. Piyush Mehta, Associate Professor	Directorate of Extension Education	Deptt. of Business Management
6.	Dr. Ajay Sharma, Assistant Professor	Directorate of Extension Education	Deptt. of Entomology
7.	Dr. Dinesh Kumar, Assistant Professor	Directorate of Extension Education	Deptt. of Forest Products
8.	Dr. Sanjeev Kumar, Associate Professor	COH&F, Neri	Deptt. of Fruit Science
9.	Ms. Ankita Dhiman, Assistant Professor	KVK, Tabo	Deptt. of Fruit Science
10.	Ms. Neha Dhiman, Assistant Professor	KVK, Chamba	Deptt. of Fruit Science
11.	Dr. (Ms) Deepika, Scientist	RHR&TS & KVK Sharbo	Deptt. of Fruit Science
12.	Dr. Vikas Kumar Sharma, Senior Scientist	COH&F, Neri	Deptt. of Fruit Science
13.	Dr. Meena Kumari, Subject Matter Specialist	Deptt. of Fruit Science	KVK Tabo
14.	Dr. (Ms) Preeti Chaudhary, Assistant Professor	COH&F, Neri	Deptt. of Food Science & Technology
15.	Dr. Abhimanyu Thakur, Assistant Professor	Deptt. of Fruit Science	KVK, Sharbo
16.	Dr. R.S. Jarial, Senior Scientist	COH&F, Neri	Deptt. of Plant Pathology
17.	Dr. (Ms) Monica Sharma, Associate Professor	COH&F, Neri	Deptt. of Plant Pathology
18.	Dr. (Ms) Kumud Jarial, Associate Professor	COH&F, Neri	Deptt. of Plant Pathology
19.	Dr. Bhupesh Kumar Gupta, Senior Scientist	Deptt. of Plant Pathology	KVK Rohru
20.	Dr. Rakesh Kumar, Scientist	Deptt. of Entomology	Deptt. of Vegetable Science.
21.	Dr. Sumit Vashisth, Subject Matter Specialist	Deptt. of Entomology	KVK, Tabo
22.	Dr. (Ms) Deepa Sharma, Senior Scientist	COH&F, Neri	Deptt. of Entomology
23.	Dr. (Ms) Vipin Sharma, Assistant Professor	Deptt. of Environmental Science	Deptt. of Entomology

24.	Dr. (Ms) Jagreeti Gupta, Assistant Professor	COH&F, Neri	Deptt. of FLA
25.	Dr. (Ms) Himani Sharma, Assistant Professor	COH&F, Neri	Deptt. of Biotechnology
26.	Dr. (Ms) Sneha Sharma, Associate Professor	COH&F, Neri	Deptt. of Biotechnology
27.	Dr. (Ms) Reena Kumari, Assistant Professor	COH&F, Neri	Deptt. of Biotechnology
28.	Dr. (Ms) Karuna Dhiman, Assistant Professor	COH&F, Neri	Deptt. of Biotechnology
29.	Dr. Naresh Thakur, Assistant Professor	COH&F, Neri	Deptt. of Biotechnology
30.	Dr. Rajinder Sharma, Sr. Scientist	Deptt. of Seed Science & Technology	KVK Sharbo
31.	Dr. (Ms) Tanuja Banshtu, Assistant Professor	Deptt. of Seed Science & Technology	
32.	Dr. (Ms) Arshi Sultanpuri, Assistant Professor	Deptt. of Seed Science & Technology	COH&F, Thunag
33.	Dr. K S Pant, Principal Scientist	COH&F, Neri	Deptt. of Silviculture & Agroforestry
34.	Dr. Dushyant Thakur, Assistant Professor	COH&F, Neri	Deptt. of TIGR
35.	Dr. Ravinder Kumar Dhaka, Assistant Professor	COH&F, Neri	Deptt. of TIGR
36.	Dr. (Ms) Neena Kumari, Assistant Professor	COH&F, Thunag	Deptt. of FPU
37.	Dr. M K Brahma, Associate Professor	COH&F, Neri	Deptt. of FPU
38.	Dr. Chaman Lal, Assistant Professor	COH&F, Neri	Deptt. of Social Sciences
39.	Dr. (Ms) Shilpa, Assistant Professor	COH&F, Neri	Deptt. of Social Sciences
40.	Dr. (Ms) Swapana Sepehya, Assistant Professor	COH&F, Neri	Deptt. of Soil Science & Water Management
41.	Dr. Nagender Pal Butail, Assistant Professor	KVK Rohru	Deptt. of Soil Science & Water Management
42.	Dr. (Ms) Meera Devi, Scientist	HRTS & KVK, Kandaghat	Deptt. of Soil Science & Water Management
43.	Dr. Ibjana Kurbah, Scientist	Deptt. of Soil Science & Water Management	KVK, Rohru
44.	Dr. Pardeep Kumar, Senior Scientist,	Deptt. of Soil Science & Water Management	KVK, Rohru
45.	Dr. Upender Singh, Senior Scientist	Deptt. of Soil Science & Water Management	HR&TS and KVK, Kandaghat
46.	Dr. (Ms) Arti Ghabru, Assistant Professor	COH&F, Neri	Deptt. of Basic Sciences
47.	Dr. Sanjeev Kumar Sanyal, Assistant Professor	RHR&TS, Dhaulakuan	Deptt. of Basic Sciences
48.	Dr. Amit Sharma, Assistant Professor	COH&F, Neri	Deptt. of Basic Sciences
49.	Dr. (Ms) Raj Saini, Associate Professor	COH&F, Neri	Deptt. of Basic Sciences
50.	Dr. (Ms) Richa Salwan, Assistant Professor	COH&F, Neri	Deptt. of Basic Sciences
51.	Dr. (Ms) Shivani Chauhan, Assistant Professor	COH&F, Neri	Deptt. of Basic Sciences

52.	Dr. (Ms) Anju Sharma, Assistant Professor	Deptt. of Basic Sciences	KVK Rohru
53.	Dr. (Ms) Neha Gautam, Assistant Professor	Deptt. of Basic Sciences	COH&F, Thunag
54.	Dr. (Ms) Ranjana Kumari, Assistant Professor	Deptt. of Basic Sciences	COH&F, Thunag
55.	Dr. M S Jangra, Principal Scientist	Deptt. of Environmental Science	RHR&TS, Bajaura
56.	Dr. (Ms) Pratima, Assistant Professor	Deptt. of Environmental Science	HR&TS and KVK, Kandaghat
57.	Dr. Vipin Sharma, Assistant Professor	Deptt. of Environmental Science	Deptt. of Vegetable Science
58.	Dr. Anil Kumar, Senior Scientist	COH&F, Neri	RHR&TS, Mashobra
59.	Ms. Bandana, Scientist	COH&F, Neri	RHR&TS, Mashobra
60.	Dr. Upinder Sharma, Subject Matter Specialist	RHR&TS, Mashobra	KVK, Tabo
61.	Dr. Shiv Pratap Singh, Associate Professor	COH&F, Neri	RHR&TS, Jachh
62.	Dr. (Ms) Yashasvi Thakur, Assistant Professor	COH&F, Neri	RHR&TS, Dhaulakuan
63.	Dr. (Ms) Santosh Kumari, Senior Scientist	COH&F, Neri	KVK, Chamba
64.	Dr. Manish Thakur, Assistant Professor	COH&F Thunag	KVK, Chamba
65.	Dr. Rakesh Kumar, Scientist	COH&F, Neri	KVK, Kinnaur
66.	Dr. (Ms) Himani Sharma, Subject Matter Specialist	COH&F, Thunag	KVK, Tabo
67.	Ms. Bandana Dhiman, Assistant Professor	KVK Tabo	COH&F, Thunag
68.	Dr. (Ms) Aditi Thakur, Scientist	COH&F, Neri	COH&F, Thunag
69.	Ms. Preeti Sharma, Assistant Professor	COH&F, Neri	COH&F, Thunag
70.	Dr. Abhishek Thakur, Scientist	COH&F, Neri	COH&F, Thunag
71.	Dr. Ajit Sharma, Assistant Professor	COH&F, Neri	COH&F, Thunag
72.	Dr. (Ms) Aruna Mehta, Scientist	COH&F, Thunag	Deptt. of Forest Product
73.	Dr. (Ms) Reena Kumari, Assistant Professor	COH&F, Thunag	KVK, Chamba
74.	Dr. (Ms) Manju Devi, Assistant Professor	COH&F, Thunag	RHR&TS, Mashobra
75.	Shri Naresh Kumar, Clerk	o/o the DEE	o/o the Vice-Chancellor
76.	Mrs. Rashpal Devi. Sr Scale Stenographer	Deptt. of FST	o/o the Registrar
77.	Shri Jatinder Singh, JOA (IT)	Deptt. of Plant Pathology	o/o the Registrar
78.	Shri Sunil Jaret, Section Officer	Deptt. of Basic Sciences	o/o the Registrar
79.	Mrs. Rajni Sharma, Private Secretary	o/o the Librarian	o/o the Registrar
80.	Shri Rakesh Maheve, Senior Assistant	Deptt. of Plant Pathology	o/o the Registrar
81.	Shri BN Sharma, Section Officer	o/o the DEE	o/o the Registrar
82.	Shri Vijay Kumar,	Deptt. of FST	o/o the Registrar

	Senior Assistant		
83.	Mrs. Meenakashi Sharma, Personal Assistant	Deptt. of Fruit Science	o/o the Registrar
84.	Shri Ramesh Chand, Senior Assistant	o/o the Dean, COH&F, Neri	o/o the Comptroller
85.	Shri Manmohan Singh, JOA(IT)	Deptt. of SST	o/o the Comptroller
86.	Mrs. Ganga Devi, Clerk	Estate Organization	o/o the Comptroller
87.	Shri Ram Swroop, Private Secretary	Estate Organization	o/o the Comptroller
88.	Shri Sunny Kumar, JOA(IT)	RHR&TS, Mashobra	o/o the DR
89.	Ms. Pooja Devi, JOA(IT)	RHR&TS, Bajaura	o/o the DR
90.	Shri Bhupinder Kumar, JOA(IT)	KVK, Kandaghat	o/o the DR
91.	Shri Ram Dass, Personal Assistant	o/o the Registrar	Estate Organization
92.	Sh. Amar Singh Masta, Section Officer	o/o the Registrar	o/o the DEE
93.	Shri Rakesh Kumar Handa, Personal Assistant	o/o the Vice Chancellor	o/o the Librarian
94.	Shri Chaman Lal, Senior Assistant	KVK, Chamba	o/o the Librarian
95.	Ms. Deepika, JOA(IT)	o/o the Dean, COF	o/o the Librarian
96.	Shri Sanjay Kumar, Clerk	o/o the Comptroller	o/o the DSW
97.	Mrs. Amriko Devi, Clerk	o/o the Comptroller	o/o the DSW
98.	Ms. Taruna Sharma, Clerk	o/o the Librarian	o/o the DSW
99.	Kumari Anjali, JOA(IT)	o/o the DSW	o/o the Dean, COH
100.	Shri Anjeeb Singh, Section Officer	RHR&TS, Jachh (Kangra)	o/o the Dean, COF
101.	Shri Salinder Singh, Senior Assistant	RHR&TS, Dhaulakuan	o/o the Dean, COF
102.	Shri Jagdish Sharma, Junior Assistant	RHR&TS, Bajaura (Kullu)	Deptt. of SST
103.	Shri Bhagat Singh Chauhan, Supdt. (EC)	Deptt. of Business Management	Deptt. of SST
104.	Shri Baldev Bhardwaj, Senior Assistar	Deptt. of Business Management	Deptt. of SST
105.	Mrs. Kalpna Thakur, Senior Assistant	o/o the Dean, COH&F, Neri	Deptt. of Fruit Science
106.	Mrs. Tara Devi, JOA(IT)	Deptt. of Entomology	Deptt. of Plant Pathology
107.	Ms. Vaishali, JOA(IT)	o/o the Dean, COF	Deptt. of VGS
108.	Mrs. Sarita Devi, Senior Scale Stenographer	Deptt. of FLA	Deptt. of VGS
109.	Shri Ajay Kumar, Senior Assistant	Deptt. of FST	Deptt. of VGS
110.	Shri Tek Chand, Senior Assistant	Deptt. of Fruit Science	Deptt. of Entomology
111.	Shri Ashwani Sharma, Superintendent	o/o the Comptroller	Deptt. of BTC
112.	Mrs. Sunita Verma, Superintendent	o/o the DR	Deptt. of FST
113.	Shri Pawan Kumar, Clerk	o/o the DR	Deptt. of FST
114.	Shri Dev Raj Sharma, Superintendent	o/o the Registrar	Deptt. of FLA
115.	Mrs. Pushpa Devi, Senior Scale Stenographer	Deptt. of BM	Deptt. of SAF
116.	Shri Roshan Lal, Senior Assistant	KVK Chamba	Deptt. of SAF
117.	Shri HS Rawat, Section Officer	o/o the Dean, COH&F, Neri	Deptt. of SAF
118.	Shri Mohinder Singh Thakur, Senior Assistant	o/o the Dean, COH&F, Neri	Deptt. of TIGR

119.	Shri Vinod Kumar Rana, Senior Assistant	o/o the DSW	Deptt. of TIGR
120.	Shri Vinod Thakur, Clerk	Deptt. of Social Science	Deptt. of Basic Sciences
121.	Mrs. Balbir Kaur, Senior Scale Stenographer	Deptt. of EVS	Deptt. of Basic Sciences
122.	Shri Shalini Parmar, Section Officer	Deptt. of BTC	Deptt. of Basic Sciences
123.	Shri Devender Rathore, Clerk	o/o the Dean, COH&F, Neri	Deptt. of FP
124.	Shri Prit Pal Singh, Superintendent	o/o the DSW	Deptt. of FP
125.	Shri Jagdya Shyam, Superintendent	Estate Organization	Deptt. of EVS
126.	Shri Sushil Kumar, JOA(IT)	Deptt. of SAF	Deptt. of Social Sciences
127.	Shri Kartar Singh Thakur, Superintendent	Deptt. of Forest Products	Deptt. of SSWM
128.	Shri Naresh Bhatia, Senior Scale Stenographer	o/o the Dean, COH&F Neri	RHR&TS, Sharbo
129.	Shri Arun Singh, Superintendent	Deptt. of SAF	RHR&TS, Mashobra
130.	Shri Rajeev Pathania, Senior Scale Stenographer	RHR&TS, Jachh	RHR&TS, Bajaura
131.	Shri Naveen Arora, Superintendent	Deptt. of Entomology	COH&F, Neri
132.	Shri Munna Lal, Superintendent	o/o the DR	RHR&TS, Jachh
133.	Ms. Kamlesh Rani, Clerk	o/o the Comptroller	KVK, Rohru
134.	Shri Nem Chand Saini, Superintendent	o/o the Comptroller	KVK, Rohru
135.	Shri Devki Nand, Clerk	KVK, Rohru (Shimla)	HRTS & KVK, Kandaghat
136.	Shri Narendra Kumar, Superintendent	Deptt. of BTC	KVK, Kinnaur at Recong Peo
137.	Shri Surinder Singh, Conductor	o/o the Dean, COH&F, Neri	Estate Organization
138.	Mrs. Sharda Verma, Senior Scale Stenographer	Deptt. of TIGR	COH&F, Thunag
139.	Shri Arun Kumar Jaiswal, Supdt.	o/o the Librarian	COH&F, Thunag
140.	Shri Navneet Thakur, Superintendent	Deptt. of FLA	COH&F, Thunag
141.	Sh. Kishore, Driver	O/O the Registrar	KVK, Tabo, Lahual & Spiti.
142.	Sh. Nagesh Chandel, Driver	O/O the Vice-Chancellor	Estate Organization
143.	Sh. Rajeev Thakur, Driver	O/O The Vice-Chancellor , UHF Nauni	KVK, Rohru, Shimla
144.	Sh. Dharam Dutt, Supervisor staff Car Driver	University Health Centre, UHF Nauni.	Estate Organization
145.	Sh. Manoj Kumar, Driver	Estate Officer	KVK, Chamba
146.	Sh. Ravinder Kumar, Driver	O/O the Comptroller	Directorate of Extension Education.
147.	Sh. Inder Singh, Driver	Deptt. of Plant Pathology	KVK, Kandaghat, Distt. Solan
148.	Sh. Kishor Kumar Negi, Driver	Directorate of Extension Education	KVK, Kandaghat, Distt. Solan
149.	Sh. Ajit Singh Negi, Driver	RHR&TS, Sharbo, Kinnaur	KVK, Kinnaur
150.	Sh. Manjeet Sharma, Driver	RHR&TS, Mashobra	KVK, Taboo
151.	Sh. Subhash Chand, Driver	Deptt. of Floriculture & Landscaping & Architecture.	KVK Kinnaur
152.	Sh. Dinesh Kumar, Photographer	O/O the Vice-Chancellor	Directorate of Extension Education
153.	Sh. Vinay Kumar, Programme Assistant (Computer)	O/o The Dean, COH&F, Neri	KVK, Tabo, Kinnaur
154.	Sh. Puneet Banal, Instrumentation Technician	Computing & Informatics Centre UHF, Nauni	O/o The Dean, COH&F, Thunag
155.	Ms Rekha Thakur, Computer Programmer	Computing & Informatics Centre UHF, Nauni	O/o The Dean, COH&F, Thunag

156.	Ms. Nirja Sharma, Carretaker/Matron	Student's Welfare Organization	O/o The Dean, COH&F, Thunag
157.	Ms. Jyoti Sharma, Carretaker/Matron	Student's Welfare Organization	O/o The Dean, COH&F, Thunag
158.	Sh. Manish Sharma, Carretaker/Matron	Student's Welfare Organization	O/o The Dean, COH&F, Thunag
159.	Sh. Nikhil Rana, Lib. Assistant	O/O the Librarian	O/o The Dean, COH&F, Thunag
160.	Sh. Jitender Kumar, Assistant Librarian	Dean, COH&F, Neri,	O/o The Dean, COH&F, Thunag
161.	Sh. Jai Singh, Section Holder	Directorate of Extension Education	O/O the Librarian
162.	Sh. Biloo Ram, Field Assistant	Estate Organization	Deptt. of Forest Products
163.	Smt. Pushpa Devi, Field Assistant	Office of the Comptroller	Deptt. of Floriculture Landscaping and Architecture
164.	Sh. Kishori Lal, Farm Manager	Director of Research	Deptt. of Plant Pathology
165.	Sh. Jitender Kumar, Technical Assistant Gr-I	Director of Research	Deptt. of Seed Science & Technology
166.	Sh. Sher Singh, Technical Assistant Gr-(Field)	Deptt. of Seed Science & Technology	KVK Kinnaur
167.	Sh. Roop Singh, Sr. Technical Assistant Gr-II	Deptt. of Seed Science & Technology	Deptt. of Plant Pathology
168.	Sh. Inder Raj, Technical Assistant Gr-I(Field)	Deptt. of Seed Science & Technology	Deptt. of Vegetable Science.
169.	Sh. Pyare Lal, Sr. Technical Assistant Gr-I	Deptt. of Entomology	Deptt. of Plant Pathology
170.	Sh. Ashok Kumar Verma, Technical Assistant Gr-I (Field)	Deptt. of Floriculture & Landscaping Architecture	COH&F, Thunag
171.	Sh. Soni Kumar Laboratory Attendant	Deptt. of Floriculture & Landscaping Architecture	Deptt. of Plant Pathology
172.	Sh. Vijay Kumar Field Assistant	Deptt. of Floriculture & Landscaping Architecture	Deptt. of Forest Products
173.	Sh. Hari Chand, Field Assistant	Deptt. of Floriculture & Landscaping Architecture	Deptt. of Fruit Science
174.	Sh. Baliya Ram, Lab. Attendant	Deptt. of Floriculture & Landscaping Architecture	Deptt. of Silviculture and Agroforestry
175.	Sh. Gagan Singh, lab. Attendant	Deptt. of Floriculture & Landscaping Architecture	RHR&TS, Mashobra
176.	Sh. Parkash Verma, Technical Assistant Gr-I	Deptt. of Fruit Science	Deptt. of Vegetable Science
177.	Sh. Amar Singh, Field Assistant	Deptt. of Fruit Science	Deptt. of Forest Products
178.	Sh. Het Ram, Field Assistant	Deptt. of Fruit Science	RHR&TS, Mashobra
179.	Sh. Devinder Kumar, Field Assistant	Deptt. of Fruit Science	Deptt. of Entomology
180.	Sh. Gian Bhushan, Sr. Technical Assistant Gr-I	Deptt. of Entomology	Deptt. of Plant Pathology
181.	Sh. Rahul Mehta, Jr. Technician	Deptt. of Entomology	Deptt. of Plant Pathology
182.	Sh. Jeet Ram Bhatia, Technical Assistant Gr-I	Deptt. of Silviculture & Agroforestry	KVK, Chamba
183.	Sh. Anuj Kaushal, Junior Technician	Deptt. of Food Science Technology	Deptt. of Soil Science & Water Management
184.	Sh. Ramesh Kumar, Field Assistant	Deptt. of Food Science Technology	Deptt. of Fruit Science
185.	Sh. Ramesh Chand-II, Lab. Attendant	Deptt. of Biotechnology	Deptt. of Plant Pathology

186.	Sh. Sukh Ram, Junior Technician	Deptt. of Silviculture & Agroforestry	Deptt. of Forest Products.
187.	Sh. Padam Dass, Sr. Technical Assistant Gr-II	Deptt. of Silviculture & Agroforestry	Deptt. of Floriculture & Landscaping Architecture
188.	Sh. Joginder Singh, Jr. Technician	Deptt. of Silviculture & Agroforestry	Deptt. of Forest Products
189.	Dr. G D Dubby, Farm Manager	Deptt. of Silviculture & Agroforestry	Deptt. of Plant Pathology
190.	Sh. Nand Lal, Sr. Technical Assistant Gr-II	Deptt. of Forest Products	Deptt. of Plant Pathology
191.	Sh. Rajinder Katoch, Field Assistant Gr-I	Deptt. of Forest Products	Deptt. of Fruit Science
192.	Dr. N K Verma, Principal Farm Manager	Deptt. of Forest Products	Deptt. of Forest Products
193.	Smt. Uma Devi, Field Assistant	Deptt. of Forest Products	Deptt. of Entomology
194.	Sh. Bhuvneshwar Sharma, Sr. Technical Assistant Gr-II	Deptt. of Tree Improvement & GR	Deptt. of Plant Pathology
195.	Sh. Vidya Nand, Laboratory Attendant	Deptt. of Tree Improvement & Genetic Resources	Deptt. of Plant Pathology
196.	Sh. Rajinder Prashad Bhatt, Field Assistant	Deptt. of Soil Science and Water Management	Deptt. of Vegetable Science
197.	Sh. Hari Mohan, Field Assistant	Deptt. of Soil Science and Water Management	Deptt. of Environmental Science
198.	Mr. Meera Verma, Sr. Technical Assistant Gr-II	Deptt. of Soil Science and Water Management	Deptt. of Fruit Science
199.	Mrs. Meena Kumari, Field Assistant	RHR&TS and KVK, Sharbo	RHR&TS, Dhaulakuan
200.	Smt. Kaushalya Devi, Field Assistant	RHR&TS and KVK, Sharbo	Deptt. of Seed Science & Technology
201.	Sh. Surat Ram Negi, Field Assistant	RHR&TS and KVK, Sharbo	Deptt. of Vegetable Science
202.	Sh. Fateh Singh, Lab. Attendant	RHR&TS, Bajaura	RHR&TS and KVK, Kandagha
203.	Sh. Upender Kaistha, Tech. Assistant Gr-I	RHR&TS, Bajaura	KVK, Chamba
204.	Sh. Ranjinder Kumar, Field Assistant	RHR&TS Bajaura	Deptt. of Fruit Science
205.	Sh. Vinod Kumar, Technical Assistant Gr-II (Field)	RHR&TS, Bajaura	Deptt. of Entomology
206.	Sh. Shesh Ram Lab. Attendant	RHR&TS, Bajaura	Deptt. of Soil Science & Water Management
207.	Sh. Mela Ram, Technical Assistant Gr-II	COH&F, Neri	Deptt. of Vegetable Science.
208.	Sh. Suresh Kumar Verma, Technical Assistant Gr-I	COH&F, Neri	RHR&TS, Bajaura, Distt. Kullu
209.	Sh. Ramesh Kumar, Field Assistant	COH&F, Neri	Deptt. of Vegetable Science.
210.	Sh. Bali Raj, Field Assistant	COH&F, Neri	RHR&TS, Dhaulakuan.
211.	Sh. Ramesh Kumar, Lab. Attendant	COH&F, Neri	RHR&TS, Mashobra
212.	Sh. Mohinder Singh, Field Assistant	COH&F, Neri	RHR&TS, Mashobra
213.	Sh. Partap Singh, Lab. Attendant	COH&F, Neri	RHR&TS, Mashobra
214.	Sh. Desh Raj, Sr. Technical Assistant Gr-II	COH&F, Neri	Deptt. of Plant Pathology
215.	Sh. Hem Raj, Lab. Attendant	RHR&TS, Mashobra	Deptt. of Entomology

216.	Sh. Thakur Dass, Field Assistant	RHR&TS, Mashobra	Deptt. of Seed Science & Technology
217.	Smt. Shanti Devi, Field Assistant	RHR&TS, Mashobra	Deptt. of Forest Products
218.	Sh. Vidya Dhar, Technical Assistant Gr I (F)	TH&RS, Kotkhai, Shimla	KVK, Rohru
219.	Sh. Thukten Giamzo, Field Assistant	RHR&TS, Tabo	HRS and KVK, Kandaghat
220.	Sh. Jeevan Kumar, Technical Assistant Gr-I (Field)	RHR & TS, Jachh	RHR & TS, Tabo
221.	Sh. Gurmukh Singh, Lab. Attendant	RHR & TS, Jachh	COH&F, Neri
222.	Sh. Rajeev Kumar, Lab. Attendant	RHR & TS, Jachh	Deptt. of Fruit Science
223.	Sh. Sat Pal, Lab. Attendant	RHR & TS, Jachh	RHR&TS, Mashobra
224.	Sh. Naresh Kumar Lab. Attendant	RHR & TS, Jachh	COH&F, Neri
225.	Sh. Naresh Kumar, Field Assistant	RHR & TS, Jachh	Deptt. of Fruit Science
226.	Sh. Anil Kumar, arm Manager	Litchi & Mango Research Station Nagrota Bhagwan, Kangra	KVK Chamba
227.	Sh. Kashmir Chand, Field Assistant	Litchi & Mango Research Station Nagrota Bhagwan, Kangra	Deptt. of Fruit Science
228.	Sh. Ashok Kumar, Lab. Attendant	Litchi & Mango Research Station Nagrota Bhagwan, Kangra	RHR&TS, Mashobra
229.	Sh. Mukesh Kumar, Laboratory Attendant	KVK Chamba	Deptt. of Floriculture & Landscaping Architecture
230.	Sh. Paranjay Rohiwal, Tech. Assistant Gr-I	KVK Chamba	Deptt. of Silviculture & Agroforestry.
231.	Sh. Amit Kumar, Field Assistant	KVK Chamba	IIRS, Kandaghat, Distt Solan,
232.	Sh. Om Parkash, Field Assistant	KVK Chamba	Deptt. of Vegetable Science.
233.	Sh. Jeet Ram Pakla, Tech. Assistant Gr-	KVK Rohru	KVK Tabo
234.	Sh. Kailash Chander, Technical Assistant	Computing & Informatics Centre	Deptt. of Food Science & Technology.
235.	Smt. Romila Devi, Field Assistant	Computing & Informatics Centre	Deptt. of Vegetable Science
236.	Sh. Sunil Kumar, Jr. Technician	Computing & Informatics Centre	Deptt. of Plant Pathology.
237.	Sh. Jitender Kumar Sharma, Farm Manager	Deptt. of Environmental Science	RHR&TS and KVK, Sharbo
238.	Sh. Joginder Bansal, Field Assistant	Deptt. of Environmental Science	Deptt. of Soil Science & WM
239.	Sh. Raj Kumar, Field Assistant	Deptt. of Environmental Science	Deptt. of Forest Products
240.	Sh. Yogesh Sharma, Jr. Technician	COH& F, Thunag	KVK Tabo
241.	Sh. Rohit Kumar, Lab. Attendant	COH& F, Thunag	RHR&TS, Mashobra
242.	Sh. Ajay Kumar, Field Assistant	COH& F, Thunag	Deptt. of Tree Improvement & GR
243.	Sh. Ram Dayal, Chowkidar	Vice-Chancellor Residence	Deptt. of Tree Improvement & GR
244.	Sh. Kewal Krishan, Beldar	O/O the Registrar	Deptt. of Fruit Science
245.	Sh. Som Parkash, Daftri	RHR&TS, Mashobra, Distt. Shimla	O/O the Registrar
246.	Smt. Kusum Devi, Sweeprss	O/O the Comptroller	Estate Organization

247.	Sh. Sharda Dutt, Beldar	RAS, Nauni,	Estate Organization
248.	Sh. Daya Ram, Beldar	Directorate of Research	Deptt. of Vegetable Science
249.	Sh. Jai Ram, Beldar	Directorate of Research	Deptt. of Soil Science & WM
250.	Sh. Nek Ram, Beldar	Directorate of Research	Deptt. of Floriculture & Lan. Architecture.
251.	Sh. Narender Kumar, Beldar	Directorate of Research	O/O the Estate Organization
252.	Sh. Balbir Singh, Beldar	Directorate of Research	Deptt. of Fruit Science
253.	Sh. Jai Singh, Beldar	Directorate of Extension Education	Deptt. of Forest Product
254.	Sh. Maqbul Ali, Beldar	O/O the Librarian	Deptt. of Entomology,
255.	Sh. Hem Raj, Beldar	Students' Welfare Organization	Deptt. of Environmental Science
256.	Sh. Manoj Kumar, Beldar	Students' Welfare Organization	Deptt. of Silviculture & Agroforestry
257.	Sh. Mohan Lal, Beldar	Students' Welfare Organization	Deptt. of Soil Science & Water Management
258.	Sh. Chaman Lal, Beldar	Students' Welfare Organization	Deptt. of Forest Products
259.	Sh. Satish Kumar, Beldar	College of Horticulture	Deptt. of Basic Science
260.	Sh. Parma Nand, Daftri	College of Horticulture	O/O the Registrar
261.	Sh. Yash Pal, Daftri	College of Forestry	O/O the Comptroller
262.	Sh. Jai Singh, Beldar	Estate Organization	Dean, Students Welfare
263.	Sh. Surat Singh, Beldar	Estate Organization	O/o the Director of Extension Education
264.	Sh. Vishno Parshad, Beldar	Estate Organization	Computing & Informatics Centre UHF, Nauni
265.	Sh. Khadak Singh, Beldar	Estate Organization	Deptt. of Silviculture & Agroforestry
266.	Sh. Ramesh Kumar, Beldar	Estate Organization	Deptt. of Silviculture & Agroforestry
267.	Sh. Rajinder Kumar, Beldar	Deptt. of Seed Science & Technology	Deptt. of Fruit Science
268.	Sh. Arvind Kumar, Beldar	Deptt. of Seed Science & Technology	Deptt. of Soil Science & Water Management
269.	Sh. Subhash Chand, Beldar	University Health Centre	Deptt. of Entomology
270.	Sh. Sanjay Bharti, Sweeper	Deptt. of Plant Pathology	O/O the Estate Organization
271.	Sh. Shiv Kumar, Chowkidar	Deptt. of Plant Pathology	Deptt. of Seed Science & Technology.
272.	Sh. Chet Ram, Beldar	Deptt. of Silviculture & Agroforestry	Deptt. of Environmental Science.
273.	Sh. Suresh Kumar, Peon	Deptt. of Silviculture & Agroforestry	Deptt. of Tree Improvement & GR
274.	Smt. Uma Devi, GO	Deptt. of Forest Products	Dean, College of Forestry
275.	Sh. Gian Chand, Beldar	Deptt. of Environmental Science	Deptt. of Silviculture & Agroforestry
276.	Sh. Kamal Deep, Beldar	Deptt. of Environmental Science	Deptt. of Silviculture & Agroforestry
277.	Sh. Nanak Chand, Beldar	Deptt. of Environmental Science	Deptt. of Tree Improvement & GR
278.	Smt. Kamla Devi, Beldar	Deptt. of Agribusiness Management	Deptt. of Entomology
279.	Sh. Muninder Kumar, Peon	RHR&TS, Mashobra	Estate Organization
280.	Sh. Partap Singh, Head Sweeper	RHR&TS, Mashobra	Estate Organization

281.	Sh. Anjana, Processing Helper	RHR&TS, Mashobra	Deptt. of Food Science & Technology
282.	Sh. Subhash Chand, Mali	LMRS, Nagrota Bagwan, Dist Kangra	RHR&TS, Jachh
283.	Sh. Chanan Singh, Beldar	RHR&TS, Jachh, Distt. Kangra	Deptt. of Forest Products
284.	Sh. Chander Lock, Beldar	TH&FRS, Kotkhai, Distt. Shimla	Deptt. of Plant Pathology.
285.	Smt. Ichya Devi, Beldar	KVK Chamba	Directorate of Extension Education.
286.	Sh. Tilk Raj, Beldar	KVK Chamba	Directorate of Extension Education.
287.	Sh. Kewal, Beldar	KVK Chamba	Deptt. of Soil Science & Water Management
288.	Smt. Soma Devi, Beldar	KVK Chamba	Directorate of Extension Education.
289.	Sh. Sobhia Ram, Beldar	KVK Chamba	Student's Welfare Organization
290.	Sh. Ramesh Kumar, Peon	KVK Chamba	Estate Organization
291.	Sh. Hanif, Beldar	KVK Rohru	o/o the Director of Extension Education
292.	Sh. Pushpinder Singh, Beldar	KVK Rohru	o/o the Director of Extension Education
293.	Sh. Shishi Ram, Beldar	KVK Rohru	Deptt. of Entomology
294.	Sh. Jai Chand, Beldar	KVK Rohru	Directorate of Extension Education

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

Detail of outstanding advances which were drawn upto 31.03.2023 and remain unadjusted as on 31.12.2024 (Advance pertaining to RAS-HPSAD)				
Sr. No.	Name of Department	Contingent	Deposit work	Total
1	Comptroller	3854503	15495000	19349503
2	Registrar	2752100	0	2752100
3	Director of Research	109000	243000	352000
4	Library	0	0	0
5	COH	9287691	517000	9804691
6	COF	1410770	3200000	4610770
7	Food Science & Tech.	884466	0	884466
8	DEE	11619184	0	11619184
9	Fruit Science	416353	1200000	1616353
10	Vegetable Science	1177000	1872000	3049000
11	Bio-Tech.	0	95000	95000
12	FLA	2195728	4584000	6779728
13	Entomology	2738639	6064500	8803139
14	MPP	479200	847900	1327100
15	SAF	715271	605203	1320474
16	Basic Science	0	0	0
17	TIGR	0	303000	303000
18	Social Science	0	0	0
19	Forest Product	979099	2266000	3245099
20	Soil Science	150000	2005500	2155500
21	EVS	393250	0	393250
22	Seed Science & Tech.	1426990	0	1426990
23	SWO	3172449	18610000	21782449
24	MBA/IDP	17184952	411000	17595952
25	Mashobra	2937422	6699238	9636660
26	Dhalakuan	2275132	0	2275132
27	Bajaura	1196994	1598000	2794994
28	Jachh	2910544	0	2910544
29	Chamba	10319909	1322000	11641909
30	Kandaghat	7962827	9949000	17911827
31	Sharbo	5307395	1748000	7055395
32	Rohru	1568338	2065000	3633338
33	Tabo	2827700	18600000	21427700
34	Neri	6604741	1423000	8027741
35	Thunag	1607875	17930000	19537875
36	EO	5146587	198877800	204024387
37	Regional Centre	53000	0	53000
Total		111665109	318531141	430196250

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Annexure -B(ii)
(Refer to Para No. 4 of the Audit Report)

Detail of unadjusted/outstanding temporary contingent advances drawn upto 07/2018 and remain unadjusted as on 22.08.2025 (Pertaining to Internal Inspection cell of the University)		
Sr. No.	Name of the department	Amount
1.	SWO	140000
2.	COH&F Neri	1509716
3.	Floriculture	47000
4.	Entomology	144692
5.	Seed Science	49080
6.	SSWM	52400
7.	Deptt. of TIGR	150000
	Total	20,92,888/-

Annexure-C
Refer para 31(M)(b) of the Report

Sr. No.	Name of the Deptt./ Station	Bank A/c No.	Period	Amount kept idle in S/B account in excess of the routine requirement
01	Floriculture	09690100004145 (UCO Bank Nauni)	01.04.2022 to 30.06.2022	7,25,000
			01.07.2022 to 23.08.2022	6,95,000
			09.09.2022 to 14.11.2022	10,00,000
			16.11.2022 to 13.12.2022	8,00,000
			15.12.2022 to 06.02.2023	3,00,000
			07.02.2023 to 31.03.2023	2,42,000
			01.04.2022 to 30.06.2022	7,25,000
02	RHRS Jachh	55101444762 SBI Jasur	01.04.2022 to 30.06.2022	1000000
			01.07.2022 to 31.12.2022	950000
			01.01.2023 to 25.03.2023	900000
03	KVK Kandaghat	3910100007934 UCO Bank	01.04.2022 to 09.05.2022	18,31,000
			11.05.2022 to 11.07.2022	9,33,000
			12.07.2022 to 04.11.2022	10,00,000
			05.11.2022 to 01.01.2023	9,12,000
			09.01.2023 to 28.03.2023	22,00,000
04	KVK Kandaghat	03910100009083 UCO Bank	01.04.2022 to 06.05.2022	11,50,000
			07.05.2022 to 08.07.2022	6,17,000
			08.07.2022 to 10.08.2022	4,91,000
			11.08.2022 to 16.09.2022	1,44,000
			26.09.2022 to 04.11.2022	1,60,000
			05.11.2022 to 05.12.2022	1,09,000
05	KVK Kandaghat	03910100008138 UCO Bank	01.04.2022 to 14.07.2022	84,500
			19.07.2022 to 16.12.2022	1,23,000
			17.12.2022 to 13.01.2023	1,30,000
			18.01.2023 to 27.03.2023	1,60,000
06	RHRS Mashobra	6178300178 Indian bank Mashobra	01.04.2022 to 30.06.2022	400000
07	RHRS Mashobra	554960016 Indian bank Mashobra	01.04.2022 to 31.07.2022	50,000
			01.08.2022 to 31.12.2022	30,000
08	RHRS Mashobra	46910100536 State Co-operative bank	01.04.2022 to 30.09.2022	500000
			01.11.2022 to 28.02.2023	1200000
09	RHRSS& KVK Tabo	38325986898 SBI Tabo	01.04.2022 to 16.09.2022	1000000
			17.09.2022 to 11.01.2023	1500000
			12.01.2023 to 31.03.2023	1000000
10	RHRS Jachh	55104358802 SBI Jasur	01.04.2022 to 16.05.2022	7,00,000/-
			17.05.2022 to 31.07.2022	5,00,000/-
			01.08.2022 to 07.12.2022	12,00,000/-
			08.12.2022 to 14.02.2023	10,00,000/-
			15.02.2023 to 27.03.2023	9,00,000/-
11	Directorate of Research	09690110009666 UCO bank	01.04.2022 to 05.05.2022	40,00,000.00
			07.05.2022 to 31.07.2022	20,00,000.00
			01.08.2022 to 01.10.2022	15,00,000.00
			01.01.2023 to 31.03.2023	25,00,000.00
12	KVK Chamba	110505740394 SBI, Parel (Chamba)	29.04.2022 to 31.10.2022	500000
			01.11.2022 to 31.03.2023	700000

13	RHRTS Bajaura	4454000100012373 (PNB Bajaura)	01.04.2022 to 31.03.2023	100000
14	Deptt. of Food Science & Technology	09690110069134 (UCO Nauni)	01.10.2022 to 31.12.2022	150000
			01.01.2023 to 31.03.2023	200000
15	Directorate of Extension Education	55002750963 SBI Nauni	01.04.2022 to 31.07.2022	150000
			01.08.2022 to 19.09.2022	200000
			06.02.2022 to 31.03.2023	100000
16	Directorate of Extension Education	55002750985 SBI Nauni	01.04.2022 to 30.06.2022	1000000
			01.07.2022 to 27.11.2022	1500000
			28.11.2022 to 31.03.2023	1000000
17	FST	09690110023938 UCO Bank Nauni	01.04.2022 to 19.07.2022	400000
			26.07.2022 to 07.09.2022	300000
			22.09.2022 to 28.02.2023	200000
			01.03.2023 to 31.03.2023	300000
18	FST	55002750894 SBI Nauni	13.05.2022 to 19.07.2022	600000
			22.07.2022 to 08.09.2022	300000
			12.09.2022 to 30.11.2022	200000
			01.12.2022 to 30.03.2022	150000
19	MPP	09690100004277 Uco Bank Nauni	01.04.2022 to 31.06.2022	700000
			01.07.2022 to 31.01.2023	300000
			01.02.2023 to 31.03.2023	200000
20	MPP	09690100004106 Uco Bank Nauni	01.04.2022 to 31.07.2022	700000
			01.08.2022 to 31.03.2022	500000
21	RHRTS & KVK Sharbo	2904000100121901 (PNB Peo)	01.04.2022 to 31.07.2022	500000
			01.08.2022 to 09.12.2022	250000
			05.01.2023 to 31.03.2023	200000
22	SAF	09690110008652 (UCO Bank Nauni)	01.04.2022 to 31.03.2023	800000
23	Bajaura R/F a/c no.	33662239189 (SBI Bajaura)	01.04.2022 to 12.07.2022	650000
			29.07.2022 to 28.11.2022	350000
			03.01.2023 to 31.03.2023	150000
24	Department of Floriculture HPL-038-08	UCO Bank Account No: 09690110062456	01.04.2022 to 12.01.2023	230000
			18.01.2023 to 28.03.2023	300000
25	RHRTS Bajaura	65232278005 (SBI Bajaura)	07.02.2022 to 10.06.2022	8,00,000
			10.06.2022 to 07.10.2022	6,00,000
			19.07.2022 to 07.10.2022	4,00,000
			21.02.2022 to 31.03.2022	8,00,000
26	Deptt. of Forest Product	UCO Bank Account No: 09690110019436	01.04.2022 to 31.03.2023	350000
27	College of Horticulture ELP R/F Account	65134855474	01.04.2022 to 31.03.2023	100000
28	Deptt. of Entomology. ELP R/F Account	09690110053874	01.04.2022 to 31.03.2023	100000
29	Department of Forest Product Revolving Fund Account No.	09690110064184 (UCO)	01.04.2022 to 31.03.2023	180000
30	Deptt. of FST ELP R/F Account	65137420711 (SBI Nauni)	01.04.2022 to 31.03.2023	100000

31	Department of Soil Science Water management	Account No 65120861062 (SBI)	01.04.2022 to 31.03.2023	50000
32	Deptt. of Vegetable Science.	39874210801 SBI Nauni	01.04.2022 to 31.07.2022	100000
			01.08.2022 to 31.03.2023	150000
33	RHRS Jachh	55104358824 SBI Jasur	01.04.2022 to 18.05.2022	100000
			06.07.2022 to 30.09.2022	200000
			01.10.2022 to 25.03.2023	300000
34	Tree Improvement & Genetic Resources	9690110037133 (UCO Bank Nauni)	02.04.2022 to 30.06.2022	700000
			01.07.2022 to 30.09.2022	500000
			01.10.2022 to 31.03.2022	400000
35	RHRS Jachh	55104358879 SBI Jasur	01.04.2022 to 31.12.2022	150000
			11.01.2023 to 31.03.2023	350000
36	College of Forestry HPL-124-16 Revolving Fund	40158283172 SBI Nauni	01.04.2022 to 31.12.2022	300000
			01.01.2023 to 31.03.2023	350000
37	Fruit Science Revolving Fund HPL-038-02-1	40667146830 (SBI Nauni)	01.04.2022 to 31.05.2022	4,00,000
			01.06.2022 to 31.10.2022	1,50,000
			01.02.2023 to 28.02.2023	13,00,000
38	Fruit Science HPL-038-02-(II)	0969010063675 (UCO Bank Nauni)	01.04.2022 to 17.05.2022	300000
			24.08.2022 to 07.10.2022	500000
			07.01.2023 to 31.03.2023	1500000
39	RHR&TS Jachh Nurpur	55104358007 (SBI Jasur)	01.04.2022 to 17.05.2022	100000
			03.06.2022 to 14.11.2022	100000
			20.01.2023 to 22.03.2023	100000
40	RHRS Jachh Nurpur HPL-038-54	55104358835 (SBI Jassur)	01.04.2022 to 31.12.2022	50000
			11.01.2023 to 03.12.2023	70000
41	RHR&TS Mashobra R/F SPNF	7173076288	01.04.2022 to 30.06.2022	50,000
			01.08.2022 to 31.12.2022	1,00,000
42	Fruit Science	09690100004115 (UCO Bank Nauni)	01.04.2022 to 25.08.2022	08,00,000
			01.01.2023 to 31.01.2023	20,00,000
			01.02.2023 to 31.03.2023	10,00,000
43	Seed Science and Technology	09690100004069	01.04.2022 to 07.06.2022	150000
			01.07.2022 to 14.09.2022	400000
			15.09.2022 to 06.12.2022	100000
			17.01.2023 to 31.03.2023	400000
44	RHRS&T Sharbo, KVK Kinnaur	2904000100120461	01.04.2022 to 31.12.2022	4,00,000
			05.01.2023 to 31.03.2023	5,00,000
45	Department of Soil Science Water management	40110554988 (SBI)	07.09.2022 to 11.11.2022	50000
			16.11.2022 to 12.12.2022	200000
			20.01.2023 to 31.03.2023	400000
46	Department of Soil Science Water management.	40110554401 (SBI)	01.04.2022 to 29.07.2022	300000
			08.08.2022 to 17.02.2023	500000
			22.02.2023 to 31.03.2023	600000

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Annexure- D
Refer para 31(M)(c) of the Report

Sr. No.	Name of the Deptt.	Account No./ bank name	Date	Amount	Remarks
1	RHRS Jachh, SBI Jasur,	55101444762	08.08.2022	59	Excess cash deposit charges
			22.08.2022	59	-do-
			29.08.2022	59	-do-
2	RHRS Jachh	55104358824 SBI Jasur	16.07.2022	59	Excess cr. in saving bank account
			19.07.2022	59	--do--
			27.07.2022	59	--do--
3	RHRTS Bajaura Revolving fund for HRS Seobagh	3366229139189 (SBI Bajaura)	10.06.2022	4.72	SMS charges
4	RHRTS Bajaura Revolving fund for Nursery	65232278005 (SBI Bajaura)	10.06.2022	59.00	Excess cash deposit charges
			18.06.2022	59.00	-do-
			27.06.2022	59.00	-do-
			20.12.2022	59.00	-do-
			21.12.2022	59.00	-do-
			22.12.2022	59.00	-do-
			26.12.2022	59.00	-do-
			28.12.2022	59.00	-do-
			12.01.2023	59.00	-do-
			17.01.2023	59.00	-do-
			21.01.2023	59.00	-do-
			23.01.2023	59.00	-do-
			27.01.2023	59.00	-do-
			15.02.2023	59.00	-do-
			20.02.2023	59.00	-do-
27.02.2023	59.00	-do-			
5	Deptt. of Floriculture ELP Revolving fund	09690110050583 (UCO Bank Nauni)	23.06.2022	23.60	SMS Charges
			24.09.2022	23.60	-do-
			24.12.2022	17.94	-do-
			23.03.2023	15.10	-do-
6	RHRS Jachh	55104358802 SBI Jasur	14.07.2022	59	Excess credit in S/B account
			16.07.2022	59	--do--
			19.07.2022	59	--do--
			22.07.2022	59	--do--
			26.07.2022	59	--do--
			24.08.2022	59	--do--
7	Tree Improvement & Genetic Resources	9690110037133 (UCO Bank Nauni)	23.6.2022	19.82	SMS Charges
8	FST HPL-038-05-I	55002750894	11.04.2022	59	Excess credit in S/B account
			13.04.2022	59	--do--

			20.04.2022	59	--do--
			25.04.2022	59	--do--
			29.04.2022	59	--do--
			18.05.2022	59	--do--
			23.05.2022	59	--do--
			26.05.2022	59	--do--
			31.05.2022	59	--do--
			24.06.2022	59	--do--
			30.06.2022	59	--do--
			28.07.2022	59	--do--
			21.01.2023	59	--do--
			28.02.2023	59	--do--
			17.03.2023	59	--do--
			27.03.2023	59	--do--
			31.03.2023	59	--do--
9	RHR&TS Bajaura	4454000100012373 (PNB Bajaura)	06.04.2022	17.70	SMS Charges
			08.07.2022	17.70	--do--
10	DEE R/F Publication (HPL-038-39)	55002750985	23.05.2022	59	Excess cash deposit
			25.05.2022	59	--do--
			22.09.2022	59	--do--
			23.09.2022	59	--do--
			26.09.2022	59	--do--
			27.12.2022	59	--do--
			13.01.2023	118	--do--
			13.01.2023	59	--do--
			20.01.2023	59	--do--
			27.01.2023	59	--do--
			30.01.2023	59	--do--
			31.01.2023	59	--do--
			10.02.2023	59	--do--
			13.02.2023	118	--do--
			17.02.2023	59	--do--
			21.02.2023	59	--do--
			22.02.2023	59	--do--
			23.02.2023	59	--do--
			24.02.2023	59	--do--
			27.02.2023	118	--do--
			28.02.2023	59	--do--
			06.08.2023	59	--do--
			10.03.2023	59	--do--
			20.03.2023	59	--do--
			24.03.2023	59	--do--
			29.03.2023	59	--do--
11	Department of Forest Product Revolving Fund (HCR- 145-22)	Account No. 65009895920 (SBI)	22.04.2022	59	Excess cash deposit
			13.05.2022	59	-do-
			24.05.2022	59	-do-
			30.05.2022	59	-do-
			15.07.2022	59	-do-
			25.07.2022	59	-do-
			26.07.2022	59	-do-

			26.08.2022	59	-do-
			29.08.2022	59	-do-
			17.09.2022	59	-do-
			27.09.2022	59	-do-
			29.09.2022	59	-do-
			25.10.2022	59	-do-
			28.10.2022	59	-do-
12	Fruit Science HPL-038-02-(II)	0969010063675 (UCO Bank Nauni)	06.01.2021	125	Narration not given
			27.03.2021	4.72	-do-
			25.06.2021	1.89	-do-
			24.09.2021	6.61	-do-
			04.12.2021	6.61	-do-
			26.03.2022	14.16	-do-
			23.06.2022	11.33	-do-
13	KVK Chamba	11505740394	17.01.2023	59	Excess credit in S/B account
			30.01.2023	59	--do--
14	Fruit Science	09690100004115 (UCO Bank Nauni)	31.03.2021	208.85	As per previous year report.
			24.05.2021	125.00	--do--
			25.06.2021	23.60	--do--
			27.07.2021	125.00	--do--
			26.03.2022	23.60	--do--
			23.06.2022	23.60	SMS Charges
			24.06.2022	390.00	Bank Charges
			24.06.2022	390.00	Bank Charges
15	DEE R/F Hostels (HPL-038-39)	55002750963	26.04.2022	59	Excess cash deposit
			27.04.2022	59	--do--
			18.06.2022	59	--do--
			30.06.2022	265.50	MCC issue
			07.07.2022	59	Excess cash deposit
			16.07.2022	59	--do--
			19.07.2022	59	--do--
			22.07.2022	59	--do--
			14.09.2022	59	--do--
			19.09.2022	59	--do--
			21.09.2022	59	--do--
			27.09.2022	59	--do--
			28.09.2022	59	--do--
			29.12.2022	118	--do--
			31.12.2022	59	--do--
			14.02.2023	59	--do--
20.02.2023	59	--do--			
23.02.2023	59	--do--			
16	RHRTS Dhaulakuan, Revolving fund Nursery	11518979393 (SBI, Dhaulakuan)	07.04.2022	59.00	Fee Excess
			07.05.2022	59.00	Fee Excess
			07.07.2022	118.00	Fee Excess
			20.07.2022	59.00	Excess cash deposit
			16.08.2022	59.00	--do--

			17.08.2022	59.00	--do--
			22.08.2022	59.00	--do--
			21.02.2023	59.00	--do--
			28.02.2023	59.00	--do--
17	KVK Rohru R/F Nursery Production	03580100012868	29.03.2023	4.46	-
			29.03.2023	4.46	-
			29.03.2023	49.50	-
18	RHR&TS Jach Nurpur	55104358007	28.06.2022	59.00	Bank Charges
			28.02.2023	59.00	--do--
19	Seed Science and Technology	09690100004069	02.04.2022	125.00	Cheque book charges.
20	RHRTS Bajuarra	41292112772	29.09.2022	265.50	MCC Charges.
			Total	9414.57	

Sr. No.	Name of the department and revolving fund	Remarks/ observations.																					
1.	Department of Floriculture HPL-038-08 UCO Bank Account No: 09690110062456	<p>a). Detail of transaction made not mentioned : While checking the revolving fund account it was noticed that various transactions have been made from revolving fund account, but Narrations/particular/details and for which purpose these transactions have been made was not mentioned in revolving fund account, in the absence of which neither the authenticity of the transactions could be ascertained nor it could be verified that whether these are fit charge on the R/F or not? This needs to be justified. The details of such transactions are given below.</p> <table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Date.</th> <th>Debit Amount</th> <th>Credit Amount</th> <th>Description Given in R/F Account.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>20.06.2022</td> <td>7,600</td> <td>----</td> <td>Paid to Bharti Kashyap</td> </tr> <tr> <td>2</td> <td>12.12.2022</td> <td>3,898</td> <td>----</td> <td>Paid to Riya Hardware</td> </tr> </tbody> </table> <p>b). Non reconciliation of funds transferred to Comptroller account: While checking the revolving fund account it was observed that following amount of Rs. 90,080.00 was transferred to Comptroller account. But neither any receipt from Comptroller office in this regard nor any relevant record was produced in audit to authenticate the above transfer of fund. Further it cannot be ascertained from revolving fund and bank pass book whether the funds have been transferred to Comptroller account as account number have not been mentioned. Relevant record may be produced now to authenticate the transfer of funds.</p> <table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Date</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>29.03.2023</td> <td>90,080.00</td> </tr> </tbody> </table>	Sr. No.	Date.	Debit Amount	Credit Amount	Description Given in R/F Account.	1	20.06.2022	7,600	----	Paid to Bharti Kashyap	2	12.12.2022	3,898	----	Paid to Riya Hardware	Sr. No.	Date	Amount	1.	29.03.2023	90,080.00
Sr. No.	Date.	Debit Amount	Credit Amount	Description Given in R/F Account.																			
1	20.06.2022	7,600	----	Paid to Bharti Kashyap																			
2	12.12.2022	3,898	----	Paid to Riya Hardware																			
Sr. No.	Date	Amount																					
1.	29.03.2023	90,080.00																					
2.	Bajaura R/F a/c no. 33662239189 (SBI Bajaura)	Complete detail of receipts/payments was not mentioned in the ledger i.e. Voucher no, receipts no, date, amount paid in lieu of which (purpose) etc. in the absence of which the authenticity of the entries could not be ascertained whether it pertains to the revolving fund or not. Same may be justified and avoided in future.																					
3.	Deptt. of Floriculture ELP Revolving fund 09690110050583 (UCO Bank Nauni)	Complete detail of receipts/payments was not mentioned in the ledger i.e. Voucher no, receipts no, date, amount paid in lieu of which (purpose) etc. in the absence of which the authenticity of the entries could not be ascertained whether it pertains to the revolving fund or not. Same may be justified and avoided in future.																					
4.	Directorate of Extension Education R/F of Farmers Hostel A/c No. 55002750963	<p>a). Amount shown as deposited in the ledger but complete description was not given whether these transactions pertain to Revolving fund or not: While checking the revolving fund for the financial year 2022-23 transactions have been shown in the income/ expenditure side of revolving fund but complete description has not been given in the ledger regarding receipt number, amount received from/ to, amount received on account of etc. Thus, it is not clear from the account whether the income/ expenditure pertains to revolving fund or not. Some of the instances are enumerated below: In future, it shall be ensured that complete detail of transactions be mentioned in the ledger, so that income which actually pertains to the revolving fund could be assessed rightly and purpose for the creation of the revolving fund may be achieved accordingly.</p> <p>b). Ledger has not been maintained properly. Cuttings and correction have been made at some places but these corrections/cutting have not been attested by the DDO.</p>																					
5.	Department of Soil Science Water management R/F account No 65120861062 (SBI)	<p>a). Complete detail of receipts/payments were not mentioned in the ledger i.e. Voucher no, receipts no, date, amount paid in lieu of which (purpose) etc. in the absence of which the authenticity of the entries could not be ascertained whether it pertains to the revolving fund or not. Same may be justified and avoided in future.</p> <p>b). Certificate at the end of the month in respect of closing balance & other necessary certificates as required as per the norms stipulated in para 3.14 of chapter 3 (Part II) of the university account manual were not recorded, which clearly states that the Ledger/Cash Book must be balanced/closed on the last day of the month, but when the transaction are numerous, it is advisable to balance the Ledger/ Cash Book weekly or fortnightly. Hence in the future the necessary certification and closing of the Ledger/Cash Book may be done as per stipulated norms of the university Account Manual.</p>																					
6.	Department of Soil Science Water management R/F account No 40110554988 (SBI)	Complete detail of receipts/payments was not mentioned in the ledger i.e. Voucher no, receipts no, date, amount paid in lieu of which (purpose) etc. in the absence of which the authenticity of the entries could not be ascertained whether it pertains to the revolving fund or not. Same may be justified and avoided in future.																					

7.	RHRS Jachh Revolving Fund for Production of Horticulture Nursery A/c No (SBI Jassur) 55101444762	Poor maintenance of revolving fund account: The revolving fund account was not maintained properly i.e. the account was required to be closed monthly, whereas the RHR&TS had not closed their account monthly in the absence of which the monthly receipt & expenditure could not be ascertained properly and take much time to work out the same. Therefore, it is advised to close the revolving fund account on monthly basis.
8.	RHR&TS Mashobra R/F SPNF 7173076288	a). Complete detail of receipts/payments was not mentioned in the ledger i.e. Voucher no, receipts no, date, amount paid in lieu of which (purpose) etc. in the absence of which the authenticity of the entries could not be ascertained whether it pertains to the revolving fund or not. Same may be justified and avoided in future. b). Ledger was not maintained properly. Cuttings and correction were made at some places but these corrections/cutting were not attested by the DDO. Besides, every transaction recorded in the bank ledger was required to be attested and verified by the DDO to ensure proper and relevant transactions in the bank ledger, but nothing in this regard was done by the DDO which may be justified and bank ledger may be verified by DDO under intimation to audit.
9.	RHRTS Bajura R/F ac. No. 41292112772 HPL -038-53	It was noticed that the complete details of receipts & payments were not given/mentioned in the ledger account. Therefore, it may be ensured to mention the nature of transaction clearly in the ledger viz detail of payment, party name etc. so as to identify the relevance of transactions whether related to revolving fund account or not.
10.	Department of Forest Product R/F A/c No. (UCO) 09690110064184	It was noticed that the complete details of receipts & payments were not given/mentioned in the ledger account. Therefore, it may be ensured to mention the nature of transaction clearly in the ledger viz detail of payment, party name etc. so as to identify the relevance of transactions whether related to revolving fund account or not.
11.	RHRS Dhaulakuan R/F a/c no. 11518979393	a). Poor maintenance of revolving fund account: While checking of the revolving fund account of the RHRS Dhaulakuan, it was found that the Revolving Fund ledger/cash book has not been maintained properly. Due to poor maintenance of revolving account it is very difficult to verify monthly statement & the closing balance of cash book and entries of ledger. Therefore the entries in Bank ledger may be recorded neatly and clearly in future. It was also observed that the cashbook/ ledger was maintained on the basis of bank passbook which is irregular and due to this lapse books/ accounts does not reflect true and fair position of the revolving fund and should be avoided in future. b). The investments made in MOD as well as interest earned/paid by the Bank are not being checked/maintained properly by the deptt. Hence these MOD account may either be maintained clearly/ self-explanatory or may be closed and the surplus amount of saving and MOD may be invested in FDR a/c. c). It was noticed that the complete details of receipts & payments were not given/mentioned in the ledger account. Therefore, it may be ensured to mention the nature of transaction clearly in the ledger viz detail of payment, party name etc. so as to identify the relevance of transactions whether related to revolving fund account or not. d) Non Maintenance of month wise Receipt and Expenditure statement: It was noticed that month wise receipt and expenditure statement was not prepared by the department. In the absence of above statement the clear status of monthly income or expenditure cannot be ascertained and the balance sheet of the account on the closing of financial year could not be prepared. Therefore month wise receipt and expenditure statement may be prepared neatly in future and same may be submitted along with the account. e) Certificate at the end of the month in respect of remaining cash in hand /chest & other necessary certificates as required as per the norms stipulated in para 3.14 of chapter 3 (Part II) of the university account manual which clearly states that the Cash Book/ledger must be balanced on the last day of the month, but when the transaction are numerous, it is advisable to balance the Cash Book/ ledger weekly or fortnightly. Hence in the future the necessary certification and closing of the Cash Book may be done as per stipulated norms of the university Account Manual.
12.	Department of Forest Product Revolving Fund (HPL 145-22) Account No. 65009895920 (SBI)	The Complete details of receipts/ payments were not mentioned. Therefore receipt number, date and on what account amount has been realized and voucher number, detail of payment to firm/ party name etc. may be mentioned, so as to establish the relevance of transactions, whether related to revolving Fund account or not.
13.	Deptt. of Food Science & Technology 09690110069134 UCO Nauri	The Complete details of receipts/ payments were not mentioned. Therefore receipt number, date and on what account amount has been realized and voucher number, detail of payment to firm/ party name etc. may be mentioned, so as to establish the relevance of transactions, whether related to revolving Fund account or not.

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14.	Department of Forest Product Revolving Fund (HPL 124-22) Account No. (SBI) 09690110019436	The Complete details of receipts/ payments were also not found mentioned. Therefore receipt number, date and on what account amount has been realized and voucher number, detail of payment to firm/ party name etc. may be mentioned, so as to establish the relevance of transactions, whether related to revolving Fund account or not.																																																												
15.	Bajaura R/F a/c no. 65232278005 (SBI Bajaura) Maintenance of Nursery at Bajaura	Complete detail of receipts/payments was not mentioned in the ledger i.e. Voucher no, receipts no, date, amount paid in lieu of which (purpose) etc. in the absence of which the authenticity of the entries could not be ascertained nor it can be ascertained whether it pertains to revolving fund or not.																																																												
16.	RHRS&T and KVK Sharbo,Distt. Kinnaur KVK Kinnaur HPL038-52 Bank Account no. 2904000100121901	The complete details of the income/receipt was not mentioned i.e. receipt number, on what account the amount realized and voucher number etc. in the absence of which the income /receipts could not be authenticated nor it can be ascertained whether it pertain to revolving fund or not.																																																												
17.	RHRS &KVK Kandaghat Account No. 03910100009083 (UCO Bank Kandaghat)	<p>a). Poor maintenance of revolving fund account as well as FDR register: The revolving fund account has not been maintained properly i.e. the account is required to be closed monthly, whereas KVK Kandaghat has not closed their account monthly in the absence of which the monthly receipt & expenditure could not be ascertained properly and take much time to work out the same. Further it has also been noticed that FDR register has not been maintained properly. For instance, interest rate has not been mentioned in FDR's register on which the FDR's have been prepared. Due to this, it is very difficult to authenticate the interest allowed on FDR's. Therefore, it is advised that record may be maintained properly and above mentioned irregularities be avoided in future please.</p> <p>b). Detail of transaction not mentioned : While checking the revolving fund account it has been noticed that various transactions have been made from revolving fund account but particular/details for these transactions have not been mentioned in revolving fund account in the absence of which neither the authenticity of the transactions could be ascertained nor it could be verified that whether these are fit charge on the R/F or not? This needs to be justified. The details of such transactions are given below.</p> <table border="1"> <thead> <tr> <th>Sr. No.</th> <th>Date.</th> <th>Debit Amount</th> <th>Credit Amount</th> <th>Description Given in R/F Account.</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>07.05.2022</td> <td></td> <td>40000.00</td> <td>NEFT</td> </tr> <tr> <td>2</td> <td>15.06.2022</td> <td></td> <td>1990.00</td> <td>Income</td> </tr> <tr> <td>3</td> <td>08.08.2022</td> <td>4988.00</td> <td></td> <td>NEFT to Sh. Rajesh</td> </tr> <tr> <td>4</td> <td>02.09.2022</td> <td>4950.00</td> <td></td> <td>NEFT to Sh. Rajesh</td> </tr> <tr> <td>5</td> <td>27.09.2022</td> <td>4625.00</td> <td></td> <td>NEFT to Sh. Rajesh</td> </tr> <tr> <td>6</td> <td>21.11.2022</td> <td></td> <td>4400.00</td> <td>Income</td> </tr> <tr> <td>7</td> <td>09.12.2022</td> <td>4980.00</td> <td></td> <td>NEFT to Sh. Rajesh</td> </tr> <tr> <td>8</td> <td>20.12.2022</td> <td></td> <td>1000.00</td> <td>NEFT</td> </tr> <tr> <td>9</td> <td>07.03.2023</td> <td></td> <td>5850.00</td> <td>Income</td> </tr> <tr> <td>10</td> <td>27.03.2023</td> <td>47500.00</td> <td></td> <td>Javed Nursery</td> </tr> <tr> <td>11</td> <td>27.03.2023</td> <td>2000.00</td> <td></td> <td>Sh. Pratap Singh</td> </tr> </tbody> </table>	Sr. No.	Date.	Debit Amount	Credit Amount	Description Given in R/F Account.	1	07.05.2022		40000.00	NEFT	2	15.06.2022		1990.00	Income	3	08.08.2022	4988.00		NEFT to Sh. Rajesh	4	02.09.2022	4950.00		NEFT to Sh. Rajesh	5	27.09.2022	4625.00		NEFT to Sh. Rajesh	6	21.11.2022		4400.00	Income	7	09.12.2022	4980.00		NEFT to Sh. Rajesh	8	20.12.2022		1000.00	NEFT	9	07.03.2023		5850.00	Income	10	27.03.2023	47500.00		Javed Nursery	11	27.03.2023	2000.00		Sh. Pratap Singh
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18.	RHRS &KVK Kandaghat Account No. 03910100008138 (UCO Bank Kandaghat)	a). Poor maintenance of revolving fund account as well as FDR register : The revolving fund account was not maintained properly i.e. the account is required to be closed monthly whereas KVK Kandaghat has not closed their account monthly in the absence of which the monthly receipt & expenditure could not be ascertained properly and take much time to work out the same. Therefore, it is advised to close the revolving fund account on monthly basis.																																																												
19.	RHRS &KVK Kandaghat Account No. 03910100007934 (UCO Bank Kandaghat)	Poor maintenance of revolving fund account: The revolving fund account was not maintained properly i.e. the monthly accounts have not been closed in proper format and income and expenditure summary have not been countersigned by DDO. Therefore, it is advised that above mentioned point may be adhered in future and record may be maintained properly.																																																												
20.	KVK Chamba Revolving fund Account No.110505740394 SBI, Parel (Chamba)	It was noticed that the complete details of receipts & payments were not given/ mentioned in the ledger account. As such authenticity of these transactions could not be ascertained i.e. whether these transactions were related to revolving Fund account or not. Therefore, it may be ensured to mention the nature of transaction clearly in the ledger viz detail of receipt/ payment, party name/ receipt no. etc. so as to establish the relevance of transactions. Same may be justified.																																																												

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21.	Department of Plant Pathology, Revolving Fund Account No. 09690100004277 Uco bank Nauni	<p>a). It was noticed that the complete details of receipts & payments were not given/ mentioned in the ledger account. As such authenticity of these transactions could not be ascertained i.e. whether these transactions were related to revolving Fund account or not. Therefore, it may be ensured to mention the nature of transaction clearly in the ledger viz detail of receipt/ payment, party name/ receipt no. etc. so as to establish the relevance of transactions. Same may be justified.</p> <p>b). During checking of the R/F account it was observed that an FFD amounting to Rs. 60000/- was made during the FY year 2022-23 on 23.08.2022 (FFD no. 09690310090442), but no record thereof was put up I audit in the absence of which the investment and interest income accrued thereon could not be verified in audit. Same may be put up in audit now for verification.</p>
22.	Department of Plant Pathology, Revolving Fund Account No. 09690100004106 Uco bank Nauni	<p>a). It was noticed that the complete details of receipts & payments were not given/ mentioned in the ledger account. As such authenticity of these transactions could not be ascertained i.e. whether these transactions were related to revolving Fund account or not. Therefore, it may be ensured to mention the nature of transaction clearly in the ledger viz detail of receipt/ payment, party name/ receipt no. etc. so as to establish the relevance of transactions. Same may be justified.</p> <p>b). During checking of the R/F account it was observed that an FFD amounting to Rs. 120000/- was made during the FY year 2022-23 on 23.08.2022 (FFD no. 09690310090435), but no record thereof was put up to the audit in the absence of which the investment and interest income accrued thereon could not be verified in audit. Same may be put up in audit now for verification.</p>
23.	RHRSS & KVK Tabo, Distt. Lahul & Spiti HCR-190-72 38325986898 (SBI Tabo)	It was noticed that the complete details of receipts & payments were not given/ mentioned in the ledger account. As such authenticity of these transactions could not be ascertained i.e. whether these transactions were related to revolving Fund account or not. Therefore, it may be ensured to mention the nature of transaction clearly in the ledger viz detail of receipt/ payment, party name/ receipt no. etc. so as to establish the relevance of transactions. Same may be justified.
24.	RHR&TS Mashobra Revolving fund for Farmer's Hostel Account No. 6178300178 (Indian Bank Mashobra)	<p>Poor maintenance of revolving fund account: Cutting and overwriting were made in the Cash Book vide page No 58, 68, 70. But, it has not been attested by the DDO which is irregular and may be justified and avoided in future. This is a very serious lapse and shows the negligence of dealing assistant. Therefore it is advised that such types of irregularities may be avoided in future.</p>
25.	RHR&TS Mashobra Revolving fund for Floriculture A/c No. 46910100536 (HP State Cooperative Bank Mashobra) and A/c. 42501000008589 (Indian Overseas Bank, Shimla)	<p>Complete description of transactions not given in the ledger : While checking the revolving fund it was observed that complete description of transactions were not recorded in the ledger. As a result, it is not clear from the revolving fund that whether these transactions pertain to revolving fund or not. Moreover, the account is required to be closed monthly whereas the station has not closed their account monthly in the absence of which the monthly receipt & expenditure could not be ascertained properly. Therefore, it is advised to close the revolving fund account on monthly basis. In future it may be ensured that complete description of transactions viz. voucher no/receipt no./cheque no. name of the party/ detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained and account may be closed on monthly basis.</p>
26.	RHR&TS Mashobra Revolving fund for Floriculture A/c No. 554960016 (Indian Bank Mashobra)	<p>Complete description of transactions not given in the ledger : While checking the revolving fund it has been observed that complete description of transactions has not been given in the ledger. As a result, it is not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. /cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained.</p>
27.	Food Science & Technology A/C 55002750894 SBI Nauni	<p>Complete description of transactions not given in the ledger : While checking the revolving fund it was observed that complete description of transactions were not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. /cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained.</p>

28.	Fruit Science Revolving Fund Fruit Science for ICAR Mega Project (Seed Production in Agriculture Crops and Fisheries) HPL-038-02 Account No. 09690100004115 (UCO Bank Nauni)	<p>a). Poor maintenance of revolving fund account: The revolving fund account has been maintained properly i.e. the account is required to be closed monthly whereas the Department has not closed their account monthly in the absence of which the monthly receipt & expenditure could not be ascertained properly. Therefore, it is advised to close the revolving fund account on monthly basis.</p> <p>b). Complete description of transactions not given in the ledger : While checking the revolving fund it has been observed that complete description of transactions has not been given in the ledger. As a result, it is not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained.</p>
29.	Fruit Science Revolving Fund Maintenance of Kiwi fruit Orchard and Nursery Production Scheme Code HPL-038-02-(II) Account No.0969010063675 (UCO Bank Nauni)	<p>Complete description of transactions not given in the ledger : While checking the revolving fund, it was found that complete details of transactions viz, receipt number, date, amount, voucher number & detail of the party and the nature/name of article/item/services etc have not been recorded in the ledger. Therefore, the complete details of the transactions may be is required to be clearly mentioned in the ledger, so as to ascertain the relevance of transactions whether these are actually related to the particular account or not? Due to poor maintenance of revolving fund account, it was very difficult to verify the transactions. Therefore, the entries in Bank ledger a/w the complete information i.e. receipt no, date, amount, voucher name, nature of item etc. may be recorded neatly and clearly in the ledger account as well as in Cash book. This was also pointed out in previous year also but no remedial measure has been taken in this regard which is a matter of serious concern and required to be looked into.</p>
30.	Department of Floriculture and Landscape Architecture Bank account No. 09690100004145 (UCO Bank Nauni)	<p>Complete description of transactions not given in the ledger : While checking the revolving fund it was observed that complete description of transactions was not mentioned in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained.</p>
31.	Department of Soil Science Water management HPL-124-17 R/F account No 40110554401 (SBI)	<p>Complete detail of receipts/payments were not mentioned in the ledger i.e. Voucher no, receipts no, date, amount paid in lieu of which (purpose) etc. in the absence of which the authenticity of the entries could not be ascertained whether it pertains to the revolving fund or not. Same may be justified and avoided in future.</p>
32.	Tree Improvement & Genetic Resources 9690110037133 (UCO Bank Nauni)	<p>a). Poor maintenance of revolving fund account: The revolving fund account has not been maintained properly i.e. re-writing, over writing and cutting has been done in the ledger. So many pages have been left blank in the ledger. Therefore, it is advised not to leave the pages of the ledger blank and cutting/overwriting may also be avoided. Besides, While checking the revolving fund it was also observed that complete description of transactions was not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of income transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained.</p> <p>b). Month wise Receipts and Payments statement not made properly: While checking the revolving fund it was observed that the month wise statement of receipt and payments was not made properly. It was also observed that in the month wise statement payments have been shown in the ledger as per pass book whereas as per rule, transactions should be shown when amount actually received/paid. Hence, the recording of transactions on the basis of bank statement may be justified and in future, it shall be ensured that transactions be recorded after their occurrence instead of posting them from the pass book.</p>
33.	Seed Science and Technology 09690100004069	<p>Complete description of transactions not given in the ledger : While checking the revolving fund it was observed that complete description of transactions was not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/ cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained. Same may be justified and it is advised that such type of irregularities may be avoided in future.</p>
34.	Deptt. of Vegetable Science. R/F account no. 39874210801 SBI Nauni	<p>Complete description of transactions not given in the ledger : While checking the revolving fund it was observed that complete description of transactions were not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in</p>

		the ledger so that the authenticity of the transactions could be ascertained. Further it was also observed that the account was to be closed at the end of financial year but same has not been done. Same may be justified and it is advised that such type of irregularities may be avoided in future.
35.	COH&F Neri Revolving Fund A/c No. (UCO) 11500110007365	It was noticed that cash book was not maintained properly as a lot cuttings and overwriting were made which were not attested by the concerned DDO. In view of the above entries made in the cash book / ledger cannot be relied upon. Same may be justified and these lapses may be avoided in future.
36.	College of Horticulture ELP R/F Account No. 6513485474	Complete description of transactions not given in the ledger : While checking the revolving fund it was observed that complete description of transactions was not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/ cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained. Same may be justified and it is advised that such type of irregularities may be avoided in future.
37.	Deptt. of Silviculture & Agroforestry HPL-124- 2009690110008652 (UCO Nauni)	Complete description of transactions not given in the ledger : While checking the revolving fund it was observed that complete description of transactions was not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained. Same may be justified and it is advised that such type of irregularities may be avoided in future.
38.	College of Forestry HPL-124-16 Revolving Fund A/c No. 40158283172 SBI Nauni	Complete description of transactions not given in the ledger : While checking the revolving fund it was observed that complete description of transactions was not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained. Same may be justified and it is advised that such type of irregularities may be avoided in future.
39.	Deptt. of FST ELP R/F Account 65137420711 (SBI Nauni)	Complete description of transactions not given in the ledger : While checking the revolving fund it was observed that complete description of transactions was not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained. Same may be justified and it is advised that such type of irregularities may be avoided in future.
40.	Fruit Science Revolving Fund Fruit Science HPL-038-02-1 Account No.40667146830 (SBI Nauni)	a). Poor maintenance of revolving fund account: The revolving fund account was not been maintained properly as per the norms stipulated in para 3.14 of chapter 3 (Part II) of the university account manual which clearly states that the Ledger /Cash Book must be balanced on the last day of the month, but when the transaction are numerous, it is advisable to balance the Ledger /Cash Book weekly or fortnightly in the absence of which the authenticity of monthly receipt & expenditure could not be ascertained properly. Hence in the future Ledger/ Cash Book may be balanced as per stipulated norms as per university Account Manual. b). Complete description of transactions not given in the ledger : While checking the revolving fund it has been observed that complete description of transactions has not been given in the ledger. As a result, it is not clear from the revolving fund that whether these transactions pertain to revolving fund or not moreover, the cash book page number has also not been mentioned in the ledger. Besides, neither the transaction have been verified/attested by DDO nor any proper totaling of the transaction recorded was done in the absence of which the possibility of any unwanted transaction cannot be ruled out. Therefore, the complete details of transaction recorded in the bank ledger as well as in cash book may be given now under intimation to audit and in future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained that whether these pertained to the revolving fund or not?
41.	Deptt. of MPP ELP R/F Account A/c no. 65147488474	Complete description of transactions not given in the ledger : a). While checking the revolving fund it was observed that complete description of transactions was not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained. Same may be justified and it is advised that such type of irregularities may be avoided in future. b). In the receipt and payment of the R/F account a sum of Rs. 7780/- was shown as expenditure, whereas from the checking of the record it was observed that in fact it was a transfer out to account no. 364084140 and not an expenditure. Hence misclassification of expenditure in the RF account may be justified. Besides reason for this transfer out may also be explained.

42.	Deptt. of Vegetable Science ELP R/F Account 65137420835 (SBI Nauni)	<p>Complete description of transactions not given in the ledger :</p> <p>a). While checking the revolving fund it was observed that complete description of transactions was not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained. Same may be justified and it is advised that such type of irregularities may be avoided in future.</p> <p>b). In the receipt and payment of the R/F account a sum of Rs. 191728/- was shown as expenditure, whereas from the checking of the record it was observed that in fact it was a transfer out and not an expenditure.</p> <p>Similarly a sum of Rs. 300000/- was shown as receipt/ income, whereas from the checking of the record it was observed that in fact it was a transfer inform account no. 40667146830 and not an income.</p> <p>Hence misclassification of income/ expenditure in the RF account may be justified. Besides reason for this transfer out/ in may also be explained.</p>
43.	Deptt. of Entomology. ELP R/F Account 09690110053874	<p>While checking the revolving fund it was observed that complete description of transactions was not given in the ledger. As a result, it was not clear from the revolving fund that whether these transactions pertain to revolving fund or not. In future it may be ensured that complete description of transactions viz. voucher no/receipt no. / cheque no., name of the party/detail of payment etc. shall be shown in the ledger so that the authenticity of the transactions could be ascertained. Same may be justified and it is advised that such type of irregularities may be avoided in future.</p>

No.	Name of the department and revolving fund	Remarks/ observations.															
1.	Bajaura R/F a/c no. 33662239189 (SBI Bajaura)	FDR register not maintained properly. It was observed that FDR register was not maintained properly. Rate of interest on which FDR's was reinvested during the year and period/days for which FDR made was not shown in the FDR register. In the absence of which the correctness of interest earned on FDR's could not ascertained. The same may be justified and needful may be done now.															
2.	Seed Science and Technology 09690100004069	FDR register not maintained properly. It was observed that FDR register had not been maintained properly. Rate of interest on which FDR's has been reinvested during the year and period/days for which FDR made has not been shown in the FDR register. In the absence of which the correctness of interest earned on FDR's could not ascertained. The same may be justified and needful may be done now.															
3.	RHRS Dhaulakuan R/F a/c no. 11518979393	a). Non maintenance of MOD register: It was noticed that MOD register for amount invested in the shape of MOD was not maintained by the department. Due to non maintenance of MOD register it is very difficult to verify the date of investment, date of withdrawal/ reinvestment and rate of interest and interest income fetched on the MOD. Therefore all the details of MOD may be recorded neatly and clearly in future. b). An Amount of Rs. 418/- was educted from MOD A/c No.41203836494 as detailed below by the bank. The deducted amount does not seem to be fit charge from MOD. The matter may be taken up with the concerned bank and the deducted amount may be got refunded under intimation to audit <table border="1" data-bbox="551 858 1382 946"> <thead> <tr> <th>Sr. No.</th> <th>MOD No.</th> <th>Amount</th> <th>Date</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>41203836494</td> <td>16.00</td> <td>08.09.2022</td> <td>Withdrawal transfer</td> </tr> <tr> <td>2</td> <td>41203836494</td> <td>402.00</td> <td>08.09.2022</td> <td>Withdrawal transfer</td> </tr> </tbody> </table>	Sr. No.	MOD No.	Amount	Date	Description	1	41203836494	16.00	08.09.2022	Withdrawal transfer	2	41203836494	402.00	08.09.2022	Withdrawal transfer
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1	41203836494	16.00	08.09.2022	Withdrawal transfer													
2	41203836494	402.00	08.09.2022	Withdrawal transfer													
4.	Department of Forest Product Revolving Fund (HPL 124-22) Account No. 09690110019436 (SBI)	Poor maintenance FDR registers: While checking the FDR register it was noticed that interest rate were not mentioned/ recorded in FDR register on which the FDR's were renewed. It was also noticed that FDR register was not being updated time to time. Due to this interest on FDR's could not be authenticated. Therefore, it is advised that above mentioned irregularities be avoided in future and record may be maintained properly.															
5.	KVK Chanba Revolving fund Account No.110505740394 SBI, Parel (Chamba)	Poor maintenance FDR registers: While checking the FDR register it was noticed that interest rate were not mentioned/ recorded in FDR register on which the FDR's were renewed. It was also noticed that FDR register was not being updated time to time. Due to this interest on FDR's could not be authenticated. Therefore, it is advised that above mentioned irregularities be avoided in future and record may be maintained properly.															
6.	Directorate of Extension Education R/F of Farmers Hostel A/c No. 55002750963	Poor maintenance FDR registers: While checking the FDR register it was noticed that interest rate has not been mentioned/ recorded in FDR register on which the FDR's were renewed. It was also noticed that FDR register was not being updated time to time. Due to this interest income earned on FDR's could not be authenticated. Therefore, it is advised that above mentioned irregularities be avoided in future and record may be maintained properly.															
7.	COH&F Neri Revolving Fund A/c No. 11500110007365 (UCO)	It was noticed that FDR register was not maintained properly i.e. entries of re-investment/ renewal were not countersigned by the DDO w.r.t. FDR nos. 11500310141663 and 11500310174340. Further statements of FDRs was not found attested/ authenticated by the competent authority. Therefore, records of above mentioned FDRs may be maintained properly under intimation to audit, please.															
8.	KVK Rohroo Revolving fund of Nursery Account No. 03580100012868 (UCO BANK)	Poor maintenance FDR registers: While checking the FDR register it was noticed that FDR register was not maintained properly. In addition, details of FDR as mentioned at pager no. 282 of bank ledger was not got authenticated by the DDO and was left blank/ unsigned, which may be done now.															
9.	Tree Improvement & Genetic Resources 9690110037133 (UCO Bank Nauni)	It was noticed that FDR register for amount invested in the shape of FD was not maintained by the department. Due to non-maintenance of FDR register it is very difficult to verify the date of investment, date of withdrawal/ reinvestment and rate of interest and interest income fetched on the FDR. Therefore all the details of FDR may be recorded neatly and clearly in future.															

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10.	Dean account COH&F Neri account No. 65119397534 (SBI Hamirpur)	It was noticed that FDR register was not updated time to time i.e. entries of re-investment/ renewal/period/rate of interest etc. were not made in the register w.r.t. FDR nos. 65156302239,65131916996 and 65261560494. Due to this interest on FDRs could not be ascertained/calculated properly. Therefore, the FDR register may be maintained/updated properly duly verified/authenticated by the DDO and the interest earned on FDR w.r.t. the rate of interest may be shown/checked from the audit.
11	Director of Extension Education R/F of Publication a/c No. 55002750985	Poor maintenance FDR registers: While checking the FDR register it was noticed that interest rate has not been mentioned/ recorded in FDR register on which the FDR's were renewed. It was also noticed that FDR register was not being updated time to time. Due to this interest income earned on FDR's could not be authenticated. Therefore, it is advised that above mentioned irregularities be avoided in future and record may be maintained properly.
12	RHR&TS Mashobra R/F SPNF 7173076288	Poor maintenance FDR registers: While checking the FDR register it was noticed that interest rate has not been mentioned/ recorded in FDR register on which the FDR's were renewed. It was also noticed that FDR register was not being updated time to time. Due to this interest income earned on FDR's could not be authenticated. Therefore, it is advised that above mentioned irregularities be avoided in future and record may be maintained properly.
13	Fruit Science Revolving Fund Fruit Science for ICAR Mega Project (Seed Production in Agriculture Crops and Fisheries) HPL-038-02 Account No. 09690100004115 (UCO Bank Nauni)	It was noticed that FDR register in r/o amount invested in the shape of FD was not maintained properly by the department. Rate of interest at which FDR,s were invested were not maintained due to which authenticity of interest fetched thereon cannot be ascertained. Due to poor maintenance of FDR register it was very difficult to verify the date of investment, date of withdrawal/ reinvestment and rate of interest and interest income fetched on the FDR. Therefore all the details of FDR may be recorded neatly and clearly in future.
14	RHRS&T and KVK Sharbo, Distt. Kinnaur KVK Kinnaur Account No. 2904000100120461	FDR register has not been maintained properly and therefore the correctness of interest earned on FDR could not be ascertained. The same may be justified and in future to check correct/ accurate interest on FDR, the FDR register should be maintained properly.

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S. No.	Name of the department and revolving fund	Remarks/ observations.
1.	Directorate of Extension Education R/F of Farmers Hostel A/c No. 55002750963	Non viability of the operation/running of revolving fund account. It was found that operational expenditure of Rs. 20,53,019/- was incurred out of the R/f during the year 2022-23 whereas only Rs. 19,86,904/- of operational income was generated, which is only 97% of the investment/ expenditure incurred for the running of revolving fund. There for the viability of operation of this revolving fund may be justified with cogent reasons thereof and more efforts are required to be made to increase the income and making the R/f viable.
2.	RHRS Jachh RF for Maintenance & Commercialization of ornamentals A/c No (SBI Jassur) 55104358835	Non viability of the operation/running of Revolving Fund Account. It has been found that expenditure of Rs. 23101.72 was incurred for the raising of nursery during the year 2022-23 whereas only Rs. 16320/- of income was generated, which is (71%) of the investment/expenditure incurred for the running of revolving fund. There for the viability of the operation of this revolving fund may be justified/ explained with reasons thereof.
3.	RHRS Jachh RF for Strengthen Potential of Beas Account No. 55104358813 (SBI Jasur)	While checking the revolving fund account it was noticed that this account is not in operation since June, 2009. This was also pointed out during previous year audit report and it was advised to close the same if the account is not required but department had not taken any action till date. Therefore either the operation of this account be justified or this account may be closed.
4.	RHR&TS Mashobra Revolving fund for Floriculture A/c No. 554960016 (Indian Bank Mashobra)	Non viability of the operation/running of Revolving Fund Account. It was found that expenditure of Rs.3,63,769/- was incurred out of the R/F account during the FY 2022-23 whereas only Rs. 3,01,695/- was generated as operational income, which was just 82.93% of the investment/expenditure incurred for the running of revolving fund. There for the viability of the operation of this revolving fund may be justified/ explained with reasons thereof and efforts is required to be made to increase the receipts/ income to make the R/F self-reliant.
5.	RHRSS&KVK Tabo, Distt. Lahul&Spiti (Strengthening of Nursery and Intercropping) Bank Account no. 11465101781 (SBI Tabo)	While checking the revolving fund account it was observed that there was no operational income/ expenditure in the revolving fund during the FY 2022-23. Keeping in view the fact that there was no operational income/ expenditure in the revolving fund account, this revolving fund is neither viable nor self-sustainable and defeats the very purpose for which it was created. Hence it may be justified, that why this revolving fund should not be closed.
6.	College of Horticulture ELP R/F Account No. 65134855474	Non viability of the operation/running of Revolving Fund Account. It was found that expenditure of Rs.42045/- was incurred out of the ELP R/F account during the FY 2022-23, whereas nil operative income was generated. There for the viability of the operation of this revolving fund may be justified/ explained with reasons thereof.
7.	Deptt. of FST ELP R/F Account 65137420711 (SBI Nauni)	Non viability of the operation/running of Revolving Fund Account. It was found that expenditure of Rs.9752/- was incurred out of the ELP R/F account during the FY 2022-23 whereas only 7785/- operative income was generated. There for the viability of the operation of this revolving fund may be justified/ explained with reasons thereof and more efforts be made to increase the income.
8.	Deptt. of Vegetable Science ELP R/F Account 65137420835 (SBI Nauni)	Non viability of the operation/running of Revolving Fund Account. It was found that operative expenditure of Rs. 3900/- was incurred out of the ELP R/F account during the FY 2022-23 whereas only NIL operative income was generated. There for the viability of the operation of this revolving fund may be justified/ explained with reasons thereof.
9.	COH&F Neri Revolving Fund A/c No. 11500110007365 (UCO)	Non Operation of Revolving Fund: Revolving Fund account No. 11500110007365 was opened in UCO Bank, Neri with the sanctioned amount of Rs. 20000/- . But, this revolving Fund account was lying un-operated since 4/2016 and therefore the purpose of creation of R/F is totally defeated. Hence it appears that this account is no more required. Therefore, either this account may be made functional properly or may be closed by transfer of amount lying in the Revolving Fund account to the Comptroller account.
10.	Department of Forest Product Revolving Fund Account No. 09690110064184 (UCO)	Non Operation of Revolving Fund: Revolving Fund account No. 09690110064184 was opened in UCO Bank. But, this revolving Fund account was lying un-operated and therefore the purpose of creation of R/F is totally defeated. Hence it appears that this account is no more required. Therefore, either this account may be made functional properly or may be closed by transfer of amount lying in the Revolving Fund account to the Comptroller account.

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11.	Department of Forest Product Revolving Fund (HCR- 145-22) Account No. 65009895920 (SBI)	It was found that expenditure of Rs. 264047/- was incurred out of the R/f during the year 2022-23 and Rs. 251004/- only was generated as income, which is only 95% of the investment/ expenditure incurred for the running of revolving fund. Therefore the viability of operation of this revolving fund may be justified with reasons thereof and more efforts be made to increase the income.
12.	RHRS&T and KVK Sharbo, Distt. Kinnaur KVK Kinnaur HPL038-52 Bank Account no. 2904000100121901	While checking the revolving fund account it was observed that expenditure of Rs. 598072/- was incurred out of the R/f during the year 2022-23 whereas Rs. 191195/- only was generated as operative income, which is only 32% (approx..) of the investment/ expenditure incurred for the running of revolving fund. Therefore the viability of operation of this revolving fund may be justified with reasons thereof and more efforts be made to increase the income.
13	RHRS Jachh Revolving Fund for Production of Horticulture Nursery A/c No (SBI Jassur) 55101444762	While checking the revolving fund account it was observed that expenditure of Rs. 782463/- was incurred out of the R/f during the year 2022-23 whereas Rs. 546942/- only was generated as operative income, which is only 70% (approx..) of the investment/ expenditure incurred for the running of revolving fund. Therefore the viability of operation of this revolving fund may be justified with reasons thereof and more efforts be made to increase the income.
14	Department of Plant Pathology, Revolving Fund Account No. 09690100004106 Uco bank Nauni	While checking the revolving fund account it was observed that expenditure of Rs. 352813/- was incurred out of the R/f during the year 2022-23 whereas Rs. 298060/- only was generated as operative income, which is only 84% (approx..) of the investment/ expenditure incurred for the running of revolving fund. Therefore the viability of operation of this revolving fund may be justified with reasons thereof and more efforts be made to increase the income.
15	Department of Plant Pathology, Revolving Fund Account No. 09690100004277 Uco bank Nauni	While checking the revolving fund account it was observed that expenditure of Rs. 747318/- was incurred out of the R/f during the year 2022-23 whereas Rs. 322015/- only was generated as operative income, which is only 43% (approx..) of the investment/ expenditure incurred for the running of revolving fund. Therefore the viability of operation of this revolving fund may be justified with reasons thereof and more efforts be made to increase the income.
16	Food Science & Technology A/C No. 55002750894 SBI Nauni	While checking the revolving fund account it was observed that expenditure of Rs. 511272/- was incurred out of the R/f during the year 2022-23 whereas Rs. 381455/- only was generated as operative income, which is only 75% (approx..) of the investment/ expenditure incurred for the running of revolving fund. Therefore the viability of operation of this revolving fund may be justified with reasons thereof and more efforts be made to increase the income.
17	Director of Research Revolving fund Model Farm A/c no. (UCO Bank) 09690110009666	While checking the revolving fund account it was observed that expenditure of Rs. 5245895/- was incurred out of the R/f during the year 2022-23 whereas Rs. 3776489/- only was generated as operative income, which is only 72% (approx..) of the investment/ expenditure incurred for the running of revolving fund. Therefore the viability of operation of this revolving fund may be justified with reasons thereof and more efforts be made to increase the income.
18	Director of Extension Education R/F of Publication a/c No. 55002750985	While checking the revolving fund account it was observed that expenditure of Rs. 26,22,071/- was incurred out of the R/f during the year 2022-23 whereas Rs. 24,04,951/- only was generated as operative income, which is only 92% (approx..) of the investment/ expenditure incurred for the running of revolving fund. Therefore the viability of operation of this revolving fund may be justified with reasons thereof and more efforts be made to increase the income.
19	Department of Floriculture and Landscape Architecture Bank account No. 09690100004145 (UCO Bank Nauni)	While checking the revolving fund account it was observed that expenditure of Rs. 17,61,415/- was incurred out of the R/f during the year 2022-23 whereas Rs. 11,64,208/- only was generated as operative income, which is only 66% (approx..) of the investment/ expenditure incurred for the running of revolving fund. Therefore the viability of operation of this revolving fund may be justified with reasons thereof and more efforts be made to increase the income.
20	Department of Soil Science Water management R/F account No 65120861062 (SBI)	While checking the revolving fund account it was observed that expenditure of Rs. 55345/- was incurred out of the R/f during the year 2022-23 whereas Rs. 7800/- only was generated as operative income, which is only 14% (approx..) of the investment/ expenditure incurred for the running of revolving fund. Therefore the viability of operation of this revolving fund may be justified with reasons thereof and more efforts be made to increase the income.

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