

# NAAC Criterion-VI

## **6.4: Financial Management and Resource Mobilization**

**6.4.4: Institution conducts internal and external financial audits regularly**



**CENTRAL UNIVERSITY OF HIMACHAL PRADESH,  
DHARAMSHALA, DISTRICT KANGRA,  
HIMACHAL PRADESH -176215**

#### **INDEX 6.4.4 INSTITUTION CONDUCTS INTERNAL AND EXTERNAL FINANCIAL AUDITS REGULARLY**

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File No. Pre. Audit/1-6/CUHP-/2022

हिमाचल प्रदेश केन्द्रीय विश्वविद्यालय  
केन्द्रीय विश्वविद्यालय अधिनियम, 2009 के तहत स्थापित  
वित्त विभाग, धर्मशाला, काँगड़ा, हिमाचल प्रदेश- 176215



Dated: 2 February. 2023


To

The Registrar,  
Central University of Himachal Pradesh.

**Subject: Regarding submission of Internal Audit Report for the year financial 2021-22.**

Please find enclosed herewith the Internal Audit Report for the financial year 2021-22 for further necessary action at administrative level.

Yours sincerely

  
(Om Parkash)  
Internal Audit Officer  
HP Central University

Endst. No. As Above

dated February. 2023

Copy forwarded to :-

1. The Secretary to Hon'ble Vice Chancellor, Central University, H.P. for information please.
2. The Finance Officer, Central University, H.P. for information and necessary action please.

  
Internal Audit Officer  
HP Central University

**INTERNAL AUDIT REPORT FOR THE PERIOD  
FROM APRIL 2021 TO MARCH 2022**



**Himachal Pradesh  
Central University**

**Internal Audit Officer  
Central University, H.P.**

### 1. Preamble:

The appointment of Internal Audit Officer is in operation w.e.f. January, 2022, so I have carried out pre-audit scrutiny of all the bills/vouchers w.e.f. 24.01.2022, and post Internal Audit for the period from April, 2021 to March, 2022 of Central University of Himachal Pradesh in term of scope of work.

I submit my report containing observations noticed during the audit along with the response of administration/finance.

### 2. Audit Approach:

- i) Review procedures and systems with a view to understanding the nature of activities, areas of operations and records maintained.
- ii) Review internal control systems with a view to assessing the efficiency of the system to see that chances of frauds and errors are minimized as well as the system ensures effective checking of transactions at various levels.
- iii) Gain understanding about the working environment and the internal controls system adopted in that relation.
- iv) Verify documents i.e. bills, vouchers and records to satisfy that the established system is followed

I have kept in background following broad criteria while ascertaining risk rating of the observations in the attached report

Scale	Financial	compliance	operational
High- Required immediate attention/action	More than 2.5 lac	More than 1 lac	Absence of standard processes
Medium-Required corrective action	Impact of more than 0.25 lac up to 2.5 lac	More than 0.10 lac and up to 1 lac	Loop holes/area for improvement in standard processes
Low -Opportunity for improvement	Impact up to 0.25 lac	Up to 0.10 lac	Non-adherence of standard processes

### 3. Audit Methodology:

The finalization of the internal Audit manual of the University is under process, so the audit has been carried out in accordance with the general audit standards keeping in view the provisions of General Financial Rules-2017, Procurement Manual, various guidelines issued by the Government of India, UGC regulations and Different Ordinances of Central University, HP etc.

Audit has been carried out by the Internal Audit Officer with available assistance of staff of different department in absence of supporting audit staff.

### 4. Audit Scope and coverage:

As per internal audit plan, following areas were covered by this report:

Student process flow-primary source of revenue	Verification of adequacy and accounting treatment of the following: 1. Security deposit/ caution money
------------------------------------------------	-----------------------------------------------------------------------------------------------------------

	2. Levy of various type of fees as per the fee chart 3. Collection/ dues/penalty/fines levied from time to time 4. Hostel Fees collection and other charges from students
Banking Transactions / Cash Transaction	Verification of adequacy or other-wise with respect to the following: (a) Bank Reconciliation Statement on monthly basis (b) Debits made by the bank are checked for correctness as per the terms and conditions of the payment
Travel	(a) Are all required travel authorization obtained for out-of-state travel from the claimant's supervisory authority prior to committing any funds? (b) Are all Travel Expense Vouchers submitted for all reimbursable expenses in accordance with guidelines/rules (c) Are all traveling reimbursement authorized with signatures of the claimant, financial manager, and supervisory authority
Accounting	(a) Review of accounting policies adopted (b) Review of Accounting Entries passed along with the adequate supporting for the period from April 2021 to September 2022.
Process of purchase orders and Work orders:	(a) Acquisition Process involved (b) Payment process
Establishment related matter	(a) Pay fixations (b) Leave account/ promotions etc.
Hospitality Expenses	(a) Payments made for the refreshments/working Lunch during workshops/seminars/ meetings etc. (b) Expenditure made on account of stay of the University Guest

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

(Rs. In lakhs)

YEAR	OPENING BALANCE	GIA RECIEVED	INTERNAL RECEIPT	TOTAL RECEIPT	TOTAL FUNDS	AMOUNT UTILIZED	CLOSING BALANCE
2019-20	7369.40	2720.59	643.34	3363.93	10733.33	3222.94	7510.39
2020-21	7510.39	3726.26	558.60	4284.86	11795.25	3594.94	8200.31
2021-22	8200.31	3704.34	165.37	3869.71	12070.02	4047.85	8022.17

## 5. Observations related to the audit

- i) **Academic Fee:** During scrutiny of the record it has been come in to the notice

that the academic fees and other dues are being collected online from the students. In order to ensure proper accountal, the fee record needs to be maintained both way i.e. manual as well as online. During scrutiny of the record, instances of delayed deposit of fee have also been noticed. The same should have been recovered as per applicable provisions or as per prospects. This may be ensured in all such cases. Based on the fee reconciliation of student's data as per the administration department and fee collected by the concerned department some minor discrepancies have been noted, which stand suggested to all concerned on spot for improvement/rectification and corrections. Based on the above stated facts, it is advised that the concerned departments may be directed to maintain the record of fee receipt properly. This will facilitate the reconciliation/verification as per bank statements and cash book maintained in Accounts section.

ii) **Banking Transactions / Cash Transaction:** The record of all the transaction is being maintained properly. Further, the reconciliation of accounts should be ensured on at regular interval basis, so that discrepancy, if any, can be noticed immediately.

iii) **Travel:** Travelling claims are being released to the claimant timely, if otherwise disputed due to clarity in the case and pending due to administrative reasons/ paucity of funds .

iv) **Accounting:** Accounting is being made on the standard accounting policy & guidelines on standard format prescribed by the Ministry of Higher Education, Government of India. The Annual Accounts of the University are being maintained as per schedule fixed by the Ministry of Education, Government of India. The Accounts for the financial year 2021-22 stands submitted to the Ministry of Education for the laying down them before the Parliament.

v) **Process of purchase orders and Work orders:**

- a) The procedure of preparing purchase orders have been established and followed in majority of cases. Maximum purchases have been made through GeM, in view of the provisions of GFR-2017, however there are still some areas where the procurement is being made on quotations due to non availability of suitable venders registered on GeM. In such situation, the Head of Departments/Deans may be suitably advised to procure such items in view of exigency of services with prior approval of competent authority. The departments have also justified their action by obtaining non-availability certificate on GeM.
- b) During scrutiny of record of repair and maintenance maintained by the Engineering

wing, it has been observed that limited participation is held in spite of floating of tenders through CPP portal and official Website of the University for publicity. In this regard it is suggested that the informatory tender notice may also be published in local news papers for wider publicity and to increase the fair competition.

- c) It has also noticed that some of the firms are quoting higher price for their product than MRP, whereas as per the guidelines issued by the Government of India on Gem purchasing it is clear that the firms must offer at least 10% discount on MRP. It is therefore advised that concerned purchase committee must ensure the price reasonability and certify this fact on record before placing any order of purchase.
- d) Cartridge of different Printers and photo-state machines are being purchase and refilled in view of urgency and immediate requirement from the open market. In this regard it is suggested that the procurement/ refilling of tonners need to be rationalized as per institutional need. Apart from rationalization the possibility of procurement of tonners/ cartridge through GeM may also be explored.

**6. Establishment related matter:**

During the test check of Service Books of the officers of institution following facts have been observed in respect of following officers:

**1. Sh. Roshan Lal Sharma, Professor**

Sh. Roshan Lal Sharma had been assigned the charge of Vice Chancellor vide notification No.2-5/CUHP/Estt/2015-1497-1515 dated 25.03.2021 till the assumption of charge of said post by the regular Vice Chancellor. In this regard following observations have been made:

It is provided in Fundamental Rule-49 that the Central Government may appoint a Government servant already holding a post in a substantive or officiating capacity to officiate, as a temporary measure, in one or more of other independent posts at one time under the Government. It is further provided vide sub rule-iii of FR-49 that " where a Government servant is formally appointed to hold charge of another post or posts which is or are not in the same office, or which though in the same office, is or are not in the same cadre/line of promotion, he shall be allowed the pay of the higher post, or of the highest post, if he holds charge of more than two posts, in addition to ten percent of the presumptive pay of the additional post or posts, if the additional charge is held for a period exceeding 45 days but not exceeding 3 months: Provided that if in any particular case, it is considered necessary that the Government servant should hold charge of another post or posts for a period exceeding 3 months, the concurrence of the

Department of Personnel and Training shall be obtained for the payment of the additional pay beyond the period of 3 months;

It is further provided in sub-rule (v) that no additional pay shall be admissible to a Government servant who is appointed to hold current charge of the routine duties of another post or posts irrespective of the duration of the additional charge;

In this case, the Additional charge was given to Sh. Roshan Lal to perform only the routine nature of duties, also as per the clarification provided by the Ministry of Education vide letter No.19-58(2014)Desk(U) dated 09.10.2014, it is clarified that the acting, Vice Chancellor can perform the routine nature of work of the University, which includes appointments on temporary basis and convening the meeting of the Committees like Finance Committee, Executive Council and Academic Council only. It means the Acting Vice chancellor can perform only the duties of current and routine nature of duties and cannot perform the statutory duties, hence not eligible for the benefit of pay fixation under the provisions of FR-49(iii)

It is also clarified vide letter No.F.No. 4/2f2014-Estt.(Pay-II), Government of India Ministry of Personnel, Public Grievances and Pensions Department of Personnel and Training OFFICE MEMORANDUM dated 16 April, 2015 that "Appointments made FR 49 should follow the spirit of the FR to meet short term requirements only and it may be ensured that the provisions are not used to indirectly confer promotional benefits in lieu of promotion and while, the language of the FR 49 provides for appointment to a higher post, no occasion for appointing a Government servant to a post next above or even higher than the post next in hierarchy should arise. Such appointments may not be made without the approval of Department of Personnel and Training.

Though appointments covered under FR 49(1) are not promotion, the Government Servant so appointed gets the pay of the higher post. While it may not be necessary to go strictly by seniority in making such stop gap arrangements, as far as possible the senior most officer holding the lower post in the Department may be so appointed. The suitability of the officer for discharging the functions of the post should also be assessed. If the post requires any specialized skill/experience/training, the person most suited for the task may be appointed. No person who is facing a disciplinary proceeding or is otherwise not suitable (for example who has an adverse entry in a recent APAR) should be given the additional charge. The orders for appointments may be issued only after obtaining the approval of the authority competent to make appointments to the post.

In view of the above it has been observed that the benefit of pay fixation under FR-49(iii) allowed to Sh. RoshanLal Sharma, Professor is not in order and required to be recovered

2. Sh. Hem Raj, Deputy Registrar:

- a. Sh. Hem raj was appointed as Section officer on 21.06.2011 in the pay scale of 9300-34800 + GP Rs.4600 and joined on 05.07.11.
- b. Promotion granted in the post of Assistant Registrar on 15.01.2015 and joined on 15.01.2015(AN)..
- c. Promotion allowed retrospectively w.e.f. 01.04.2012(notionally) on the ground that the post was lying vacant from 01.04.2012.
- d. Further promotion allowed as Deputy Registrar on 07.02.2020 in pay level 12.
- e. The Addl. Charge of the post of Registrar given to Sh.Hem Raj Thakur on 30.10.2020 with the conditions that he will perform all the duties and responsibilities of the post, but statutory duties after prior approval of the Vice Chancellor.

On the examination of above points with reference to prevailing rules, following irregularities have been observed, for which explanation is required:-

- a) Whether the Cadre Recruitment Rules were framed before allowing the promotion as required under guidelines of UGC, as also directed by Hon,ble High Court that the post may be filled up by way of promotion in accordance with rules/instructions issued/framed by the Central Government ?
- b) Whether the Departmental Committee was constituted to ascertain the eligibility of incumbent for the promotional post ?
- c) Under what circumstances the authorities had to consider the promotion from retrospective effect i.e. with effect from 13.02.2012 ? Whether Sh. Hem Raj Thakur was eligible for the promotion as Assistant Registrar, even when he had not completed the probation period as Section Officer?
- d) It seems that his promotion as Assistant Registrar with retrospective effect was not in order and required to be re-examined under rules and the financial benefit granted to him on account of this erroneous promotion may be recovered.
- e) The promotion given to Sh. Hem Raj as Deputy Registrar is also subject to review in view of the position explained at para (d) above.

The benefit of pay fixation under the provisions of FR-49(iii) on assigning him the

additional charge of the post of Registrar is also not in order on the following grounds:-

- a) The post of Registrar is a statutory post of the University and required to be filled up by way of Direct Recruitment or deputation basis after ascertaining the necessary qualification and experience as prescribed by the Central Government/UGC.
- b) The Additional Charge, if necessary may be given to the other officer of University, who have of comparable qualification and experience, to discharge the current duties and responsibilities of the post.
- c) As in this case, Sh. Hem Raj, Deputy Registrar was otherwise not eligible for the post of Registrar, being only 8 months experience as Deputy Registrar, so the additional charge under FR-49(iii) given to him was not in order.
- d) Even, if the additional charge was given to him, his fixation under FR-49(iii) was not in order, as he was liable to discharge only routine nature of duties. The statutory functions were allowed only after the approval of the Vice Chancellor.
- e) The provision of FR-49(iii) cannot be continued after 90 days without the approval of DOPT.

In view of the above it is pointed out that the financial benefit allowed to Sh. Hem Raj Thakur, Deputy Registrar was in contravention of the rules and instructions of the Government and may be recovered from him.

The above stated instances are of a test check. The administration is advised to scrutinize the similar situated cases, if any.

#### **7. Hospitality Expenses**

During scrutiny of the hospitality bills, it has been observed that different rates are being charged against expenditure met out of Project Funds and out of Govt. of India grant funds. This needs to be rationalized and providing of working lunch at most economical and uniform rates is advised to the external experts, examiners, experts called to conduct the interviews/ seminars and meetings etc. Empanelment of caterers should be made after inviting competitive bids. The proposed efforts will go a long way to curtail the expenses of hospitality.

#### **8. Other observations:**

Apart from above the Society named as "Himachal Pradesh Kendriya Vishvavidyalay Bahuudeshya Sahkari Smiti Limited (HPKVBSSL) was as Registration No.445

vide letter No.5-104/2017-Coop RK(PP)1783-86 dated 08.09.2017 under HP Cooperative Society Act, 1968 (Act of 3 of 1969). On the perusal of the record of the society it is observed that some of the objectives of the Cooperative Society like indulgence in business etc. are not in consonance with the CCS (Conduct Rules). Also with respect to other objectives which are permitted under Rule 15(2) of the CCS (Conduct Rules) have not achieved its goals as specified in Memorandum of Association and the funds collected as registration fee and subscription fee have not been utilized wisely. The compulsory collection of subscription from the students @Rs.100/- along with admission fee is not in order and required to be stopped with immediate effect. The decision on the amount of subscription collected from the students till day may be taken at appropriate level.

Dated: 2<sup>nd</sup> February, 2023

Om Parkash  
Internal Audit Officer  
Himachal Pradesh  
Central University



Speed Post  
भारतीय लेखापरीक्षा तथा लेखा विभाग

का प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़

Indian Audit & Accounts Department

Office of The Principal Director of Audit (Central),  
Chandigarh



सं./No: पी.डी.ए. (सी)/के. व्यय/SAR/ CUHP Dharamshala/ 2017-18/2018-19/ 2799

दि./Dated: 05.12.2018

सेवा में,

सचिव,  
उच्चतर शिक्षा विभाग,  
मानव संसाधन विकास मंत्रालय,  
भारत सरकार  
कमरा न. 127, सी विंग  
शास्त्री भवन, नई दिल्ली - 110001



विषय: केंद्रीय विश्वविद्यालय हिमाचल प्रदेश, धर्मशाला (Central University of Himachal Pradesh, Dharamshala) के वर्ष 2017-18 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन  
महोदय,

कृपया केंद्रीय विश्वविद्यालय हिमाचल प्रदेश, धर्मशाला (Central University of Himachal Pradesh, Dharamshala) के वर्ष 2017-18 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु सलम पायें। संसद में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

संसद में प्रस्तुत करने के उपरांत प्रतिवेदन की पांच प्रतियाँ इस कार्यालय को भी भेज दी जाएँ।

कृपया इस पत्र की पावती भेजें।

संलग्न: उपरोक्त अनुसार

भवदीय,

— हस्ता —

प्रधान निदेशक

✓ उपरोक्त की प्रतिलिपी वर्ष 2017-18 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही कुलपति, केंद्रीय विश्वविद्यालय हिमाचल प्रदेश, धर्मशाला (Central University of Himachal Pradesh, Dharamshala), जिला- कांगड़ा, हिमाचल प्रदेश-176215 को प्रेषित की जाती है।

विता कलिंग

उप निदेशक (केन्द्रीय व्यय)

50  
Jan  
12/12/18

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Central University of Himachal Pradesh, Dharamshala for the year ended 31 March 2018

We have audited the Balance Sheet of the Central University of Himachal Pradesh, Dharamshala as at 31 March 2018, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 31(1) of the Central Universities Act, 2009. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
  - i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - ii) The Balance Sheet and Income and Expenditure Account/Receipt and Payment Account dealt with by this Report have been drawn up in the format prescribed by the Ministry of Human Resource Development, Government of India vide order No. 29-

4/2012-FD dated 17 April 2015.

iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Central University of Himachal Pradesh, Dharamshala in so far as it appears from our examination of such books.

iv) We further report that:

**A. Balance Sheet**

**A.1 Sources of Funds**

**Current Liabilities and Provisions (Schedule 3)**

**Unutilised Grants 6(D): ₹ 0.00**

The University was having unutilized grant amounting to ₹ 75.40 crore as on 31 March 2018, whereas the same has been shown as ₹ Nil under Current Liabilities. This has resulted in overstatement of Corpus/Capital Fund and understatement of Current Liabilities by ₹ 75.40 crore each. Similar comment was also included in previous Separate Audit Report but no corrective action was taken.

**A.2 Application of Funds**

**Loan, Advances and Deposits (Schedule 8)**

**Misc Expenditure: ₹ 81.93 lakh**

Above represents payment made for cost of boundary pillars, demarcation of land, site survey and Master Plan charges and charges of site selection committees. These works were done during the year 2010-11 to 2013-14. As the payments were released against the work done, the same should have been shown under capital work-in-progress. This has resulted in overstatement of Loan, Advances and Deposits and understatement of Capital work-in- progress by ₹ 81.93 lakh.

**B. Net impact of Audit comments**

- i Current Liabilities understated by ₹ 75.40 crore; and
- ii Corpus/Capital Fund overstated by ₹ 75.40 crore.

**C. General**

**C.1 Sponsored Projects & Fellowship Fund (Schedule 3D & 3E): ₹ 2.31 crore**

The University had earned interest on saving account as well as on FDRs (Schedule 12) to the tune of ₹ 4.43 crore which included interest earned on the investments of Earmarked/Endowment Funds and Sponsored Projects & Fellowship Funds which was not transferred to the respective Earmarked/Endowment Funds (Schedule-2) and Sponsored Projects & Fellowship Funds (Schedule 3 D&E).

This was also commented in previous Separate Audit Report but no corrective action was taken by the University.

**C.2 Provisions for Leave Encashment and Gratuity: ₹0.00**

Provisions for liability towards Leave Encashment and Gratuity on superannuation of employees need to be made on actuarial basis as per the requirement of Format of financial statements for Central Higher Education Institutions prescribed by the MHRD. The same has not been done by the University which is in contravention of format prescribed by MHRD as well as AS 15.

**C.3** As per format of accounts prescribed by the MHRD, the depreciation on fixed assets is provided on Straight Line Method. The University has charged the depreciation on fixed assets on Written Down Value which is in contravention of format of accounts prescribed by the MHRD.

**D Grant-in-aid**

Out of total available funds of ₹ 93.19 crore including previous year unspent balance of ₹ 58.83 crore, Grant-in-Aid received during the year ₹ 28.54 crore and internal receipt ₹ 5.82 crore; the University could utilise a sum of ₹ 17.79 crore leaving an unspent balance of ₹ 75.40 crore at end of year.

**E Management letter**

Deficiencies which have not been included in the Audit report have been brought to the notice of the University's management through a management letter issued separately for remedial/corrective action.

v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.

vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

- a. In so far as it relates to the Balance Sheet, of the state of affairs of the Central University of Himachal Pradesh, Dharamshala as at 31 March 2018; and

- b. In so far as it relates to Income & Expenditure Account, of the surplus for the year ended on that date.

For and on behalf of the C & AG of India.

22  
05/12/18  
Principal Director of Audit  
(Central), Chandigarh

Place: Chandigarh

Date:

## **Annexure to Audit Report**

### **1. Internal Audit system**

Internal audit system is inadequate as the post of Internal Audit Officer is lying vacant in the University and no internal audit manual has been prepared.

### **2. Internal control system**

Internal control system is considered inadequate as:

- a) The Institute has not prepared Accounting Manual;
- b) There was no system of confirmation of balances from debtors and creditors.

### **3. Physical verification of Fixed Assets**

Physical Verification of Fixed Assets for the year 2017-18 has been conducted and no excess/deficiency noticed.

### **4. Physical verification of Inventory**

Physical Verification of Inventory for the year 2017-18 has been conducted and no excess/deficiency noticed.

### **5. Regularity in payment of Statutory Dues**

As per books of accounts, the University was regular in depositing statutory dues.

  
**Deputy Director**



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 कार्यालय महानिदेशक लेखा परीक्षा (केन्द्रीय), चण्डीगढ़  
 Indian Audit & Accounts Department  
 Office of The Director General of Audit (Central),  
 Chandigarh



सं/No: डी.जी.ए.(सी.)/के.व्यय/SAR-CUHP/2019-20/2932

दि०/Dated: 15.01.2020

सेवा में

सचिव,  
 उच्चतर शिक्षा विभाग,  
 मानव संसाधन विकास मंत्रालय,  
 भारत सरकार  
 नई दिल्ली- 110001

विषय- Central University of Himachal Pradesh, Dharamshala के वर्ष 2018-19 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन।

महोदय,

कृपया Central University of Himachal Pradesh, Dharamshala के वर्ष 2018-19 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु संलग्न पायें। संसद में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

संसद में प्रस्तुत करने के उपरांत प्रतिवेदन की पांच प्रतियाँ इस कार्यालय को भी भेज दी जायें।

कृपया इस पत्र की पावती भेजें।

भवदीय,

संलग्न: उपरोक्त अनुसार

-हस्ता/-

महानिदेशक

उपरोक्त की प्रतिलिपी वर्ष 2018-19 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु कुलपति, केन्द्रीय विश्वविद्यालय, हिमाचल प्रदेश (Central University of Himachal Pradesh, Dharamshala), Camp Office, Near HPCA Stadium, District Kangra, Himachal Pradesh - 176206 को प्रेषित की जाती है।

उपनिदेशक (केन्द्रीय व्यय)

We have audited the Balance Sheet of the Central University of Himachal Pradesh, Dharamshala as at 31 March 2019, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 31(1) of the Central Universities Act, 2009. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
  - i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
  - ii) The Balance Sheet and Income and Expenditure Account/Receipt and Payment Account dealt with by this Report have been drawn up in the format prescribed by the Ministry of Human Resource Development, Government of India vide order No. 29-4/2012-FD dated 17 April 2015.

iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Central University of Himachal Pradesh, Dharamshala in so far as it appears from our examination of such books, except as pointed out in point no. 2(a) of the Annexure to this Audit Report.

iv) We further report that:

**Comments on Accounts**

**A. Balance Sheet**

**A.1 Sources of Funds**

**Current Liabilities and Provisions (Schedule 3)**

**A.1.1 Unutilised Grants 6(D): ₹0.00**

(i) The University was having unutilized grant amounting to ₹ 39.07 crore as on 31 March 2019, whereas the same has been shown as ₹Nil under Current Liabilities. This has resulted in overstatement of Corpus/Capital Fund and understatement of Current Liabilities by ₹ 39.07 crore each. Similar comment was also included in previous Separate Audit Reports for the year 2016-17 and for the year 2017-18 but no corrective action was taken.

(ii) Though the University has prepared Schedule 3C, however, unutilised Grants balance of has not been carried to main Schedule 3 as per prescribed format of MHRD.

(iii) In the Schedule 10, Grants/ Subsidies (Irrevocable Grants Received) figures of Balance brought forward, Utilised for Capital Expenditure, Utilised for Revenue Expenditure and Balance carried forward have not been shown and thus accounting treatment to Schedule 10, as per the prescribed format of Accounts of MHRD has not been given.

**A.1.2 Sponsored Projects & Fellowship Funds (Schedule 3 D & E): ₹1.78 crore**

Above included minus balances amounting to ₹3.67 lakh (after deduction of advance given ₹ 80000 in one case). The minus balances of ₹3.67 lakh should have been shown as recoverable (s) instead of making netting of liabilities.

Above also included advances given to various employees amounting to ₹3.38 lakh. The advance amount of ₹3.38 lakh should not have been treated as expenditure till its adjustment/ utilisation.

Aforesaid minus balances and advance payments together have resulted in understatement of Current Liabilities & Provisions as well as Loans, Advances & Deposits by ₹6.26 lakh each (₹338,344 + ₹367,373/- ₹80,000).

### **A.1.3 Expenses Payable: ₹53.77 lakh**

Above did not include expenses payable amounting to ₹3.48 lakh which pertains to the period 2018-19 but payment of which has been made in 2019-20. This has resulted in understatement of Current Liabilities & Provisions as well as Expenditure of current year by ₹3.48 lakh each.

## **A.2 Application of Funds**

### **A.2.1 Fixed Assets**

#### **A.2.1.1 Tangible Assets (Schedule 4): ₹8.52 crore**

**Accumulated Depreciation: ₹7.62 crore**

It was pointed out in previous Separate Audit Report (Sl.No.3.3) that the University had charged the depreciation on fixed assets on Written down Value which was in contravention of the format of accounts prescribed by the MHRD which prescribes Straight Line Method for charging depreciation. In the current year also, the University has charged the depreciation on fixed assets on Written down Value.

This has resulted in overstatement of Fixed Assets as well as Corpus/Capital Fund by ₹1.77 crore (₹8.52 crore – ₹6.75 crore) each, besides, understatement of depreciation of current year by ₹48.90 lakh (₹146.46 lakh - ₹97.56 lakh).

#### **A.2.1.2 Tangible Assets under Projects (Schedule 4a): ₹83.64 Lakh**

The prescribed format of the Accounts (Sl. No. 3.7, page 45) provide that the Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in the Notes on Accounts.

However, Net Assets created so far under the Restricted Projects as per Schedule - 4(A) which are the property of the sponsors (refer Sl.No.6 of Contingent Liabilities And Notes To Accounts (Schedule 24) have wrongly been included under Fixed Assets as well as Corpus/ Capital Fund. This has resulted in overstatement of Corpus/ Capital Fund as well as Fixed Assets by ₹83.64 lakh each.

### **A.2.2 Loan, Advances and Deposits (Schedule 8)**

**Misc Expenditure: ₹81.93 lakh**

Above represents payment made for cost of boundary pillars, demarcation of land, site survey and Master Plan charges and charges of site selection committees. These works were done during the year 2010-11 to 2013-14. Though the payments were released against the work done, the management has stated that the same have not been capitalised as the

work of acquiring the land is under process. This fact has not been disclosed in the Notes to Accounts.

## **B. General**

**B.1** General Financial Rule 230 (8) (GFR 2017) provides that, all interests or other earnings against Grants in aid or advances (other than reimbursement) released to any Grantee institution should be mandatorily remitted to the Consolidated Fund of India immediately after finalisation of the accounts. Such advances should not be allowed to be adjusted against future releases. As per clause 18 of sanction letters of Grant- in-aid issued by UGC to CUHP, Dharamshala, it is mandatory to remit all interest earned on the grant funds under the Heads: OH-31 (Recurring), OH-36 (Salary) and OH-35 (Capital) to UGC Saving Bank accounts 603010110003355.

The University has remitted to UGC an amount of ₹19.14 lakh earned during the year 2017-18 (interest earned on grant fund of OH-31 and OH-36 kept in saving bank accounts) and has made provision of ₹8.80 lakh (interest earned on grant funds of OH-31, OH-36 and OH-35 kept in saving bank accounts) for reimbursement of interest earned during the year 2018-19.

However, it has been observed that the University has neither remitted the interest earned on the grant funds invested in FDRs, nor created the provision for reimbursement for the same to the UGC which is in contravention of terms and conditions of sanctions of grants and General Financial Rules. Moreover, interest earned on the grant funds under the Head 35 for the year 2017-18 is also required to be remitted to UGC/Government.

**B.2** The University had earned interest on saving account as well as on FDRs (Schedule 12) to the tune of ₹5.14 crore which included interest earned on the investments of Grant Funds, Earmarked/Endowment Funds and Sponsored Projects & Fellowship Funds which was not transferred to the respective Grant Funds, Earmarked/Endowment Funds (Schedule-2) and Sponsored Projects & Fellowship Funds (Schedule 3 D&E).

This observation was also commented in previous Separate Audit Reports but no corrective action was taken by the University.

## **B.3 Provisions for Leave Encashment: ₹0.00**

Provisions for liability towards Leave Encashment on superannuation of employees need to be made on actuarial basis as per the requirement of Format of financial statements for Central Higher Education Institutions prescribed by the MHRD. The same has not been done by the University which is in contravention of format prescribed by MHRD as well as

AS 15. This observation was included in previous year SAR, but no compliance has been made by the University.

### **C. Grant-in-Aid**

Out of the available funds of ₹ 64.30 crore (Recurring OH 31 ₹ 7.76 crore, Recurring OH 36 ₹ 15.61 crore, Capital OH 35 ₹ 36.5 crore and Additional Grant ₹ 4.43 crore), including previous year balance of ₹ 46.18 crore<sup>+</sup> (Recurring OH 31 ₹ 2.22 crore, Recurring OH 36 ₹ 9.03 crore, Capital OH 35 ₹ 30.50 crore and Additional Grant ₹ 4.43 crore), Grant in Aid received during the year ₹18.12 crore (Recurring OH 31 ₹ 5.54 crore, Recurring OH 36 ₹ 6.58 crore and Capital OH 35 ₹ 6.00 crore), the Institute utilized ₹ 25.23 crore (Recurring OH 31 ₹ 7.76 crore<sup>±</sup>, Recurring OH 36 ₹ 15.14 crore, Capital OH 35 ₹ 1.63 crore and Additional Grant ₹ 0.70 crore) leaving an unspent balance of ₹ 39.07 crore (Recurring OH 31 ₹ Nil, Recurring OH 36 ₹ 0.47 crore, Capital OH 35 ₹ 34.87 crore and Additional Grant ₹ 3.73 crore) at the end of the year.

### **D. Management letter**

Deficiencies which have not been included in the Audit Report have been brought to the notice of the University's management through a management letter issued separately for remedial/ corrective action.

- v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account dealt with by this report are in agreement with the books of accounts.
- vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.

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<sup>+</sup> Unutilised balances as per previous SAR was ₹ 75.40 crore which included Interest Income ₹ 23.16 crore and University Income ₹ 6.06 crore

<sup>±</sup> Expenditure under OH 31 restricted to the extent of grant funds available under that head in terms of MHRD letter dated 25.10.2018 as referred in the comment. Accordingly, expenditure of ₹ 90.28 lakh over and above the grant funds available was required to be met out of the Internal Revenue of the University.

- a. In so far as it relates to the Balance Sheet, of the state of affairs of the Central University of Himachal Pradesh, Dharamshala as at 31 March 2019; and
- b. In so far as it relates to Income & Expenditure Account, of the Deficit for the year ended on that date.

**For and on behalf of the C & AG of India.**



**Director General of Audit  
(Central), Chandigarh**

**Place: Chandigarh**

**Date:**

## **Annexure to Audit Report**

### **1. Internal Audit system**

There is no system of conducting the internal audit in existence. The post of Internal Audit Officer is lying vacant in the University and no internal audit manual has been prepared.

### **2. Internal control system**

Internal control system is considered inadequate as:

- a) Though, the yearly abstract (accounting records) of Fixed Assets purchased upto 31.03.2019 have been shown to audit but in the Stock Registers maintained by the Store Department, totals of values of assets entered (upto 31.03.2019) therein have not been made and the assets entered therein are not grouped as per categories mentioned in the prescribed format. The Fixed Assets Register (FAR) is required to be maintained properly so as to show matching figures of assets as shown in the accounting records and to verify these properly.
- b) The University has not prepared its Accounting Manual;
- c) No system of conducting of internal audit is in existence;
- d) There was no system of getting confirmation of balances from debtors and creditors;
- e) During scrutiny of records it was noticed that advances amounting to ₹11.77 lakh were lying unadjusted in the books for a period more than one year
- f) Non-conducting of physical verification of inventory

### **3. Physical verification of Fixed Assets**

Last Physical Verification of Fixed Assets was conducted for the year 2017-18 and no excess/deficiency noticed.

### **4. Physical verification of Inventory**

Rule 213 (2) General Financial Rules 2017 provides that the physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

However, it has been observed that no such verification of the consumable goods and materials (inventory) has been conducted during the year 2018-19.

Moreover, no such system of verification of the inventory items is in existence in the University.

**5. Regularity in payment of Statutory Dues**

As per books of accounts, the University was regular in depositing statutory dues.



**Deputy Director**



*Speed fast*  
 भारतीय लेखापरीक्षा तथा लेखा विभाग  
 कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़  
 Indian Audit & Accounts Department  
 Office of The Principal Director of Audit (Central),  
 Chandigarh



सं०/No: पी.डी.ए.सी./के. व्यय/SARCUHP/2019-20/2020-21/ 407

दि०/Dated: 8.6.2021

सेवा मे,

सचिव,  
 शिक्षा विभाग,  
 मानव संसाधन विकास मंत्रालय,  
 भारत सरकार, शास्त्री भवन,  
 नई दिल्ली - 110001

विषय: Central University of Himachal Pradesh, Dharamshala के वर्ष 2019-20 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदय,

कृपया Central University of Himachal Pradesh, Dharamshala के वर्ष 2019-20 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु सलग्न पायें। संसद में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

संसद में प्रस्तुत करने के उपरांत प्रतिवेदन की पांच प्रतियाँ इस कार्यालय को भी भेज दी जाएँ।

कृपया इस पत्र की पावती भेजें।

भवदीय,

हस्ता/-

संलग्न: उपरोक्त अनुसार

प्रधान निदेशक

उपरोक्त की प्रतिलिपी वर्ष 2019-20 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु Director, Central University of Himachal Pradesh, Dharamshala 176215 को प्रेषित की जाती है।

भवदीय,

*(Signature)*  
 निदेशक (केन्द्रीय व्यय)

Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the  
Central University of Himachal Pradesh, Dharamshala for the year ended 31<sup>st</sup> March 2020

We have audited the Balance Sheet of the Central University of Himachal Pradesh, Dharamshala as on 31 March 2020, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 31(1) of the Central Universities Act, 2009. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports, separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) The Balance Sheet and Income and Expenditure Account/Receipts and Payments Account dealt with by this Report have been drawn up in the format prescribed by the Ministry of Human Resources Development, Government of India vide order No. 29-4/2012-FD dated 17 April 2015.
- iii) In our opinion, proper books of accounts and other relevant records have been maintained by Central University of Himachal Pradesh, Dharamshala in so far as it appears from our examination of such books.

iv) We further report that:

**A. Balance Sheet**

**Application of Funds**

**A.1 Tangible Assets under Projects: ₹83.64 lakh**

A reference is invited to the accounting policy (Schedule 23) at Sl. No. 10, which states that assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution, are separately disclosed in the Notes on Accounts.

Above represent assets created out of sponsored project funds, which are held and used by the University, but ownership is not with the University as stated in the Note to Accounts (Schedule 24) at Sl. No. 6. These assets should have been shown in the Notes to Accounts, as per the adopted accounting policy. Inclusion of these assets in the Balance Sheet has resulted in overstatement of Fixed Assets as well as Corpus/ Capital Fund by ₹ 83.64 lakh, each.

**A.2 Loan, Advances & Deposits (Schedule 8)**

**Advances and other amounts recovered in cash or in kind or for value to be received Others (Sub Schedule 8D): ₹1.45 crore**

Above includes ₹ 1.31 crore paid to M/s National Informatics Centre Services Inc. (NICSI) for Wi-Fi Project. However, as per the statement submitted by the NICSI, a total expenditure of ₹0.88 crore had been incurred upto 6.9.2019 on account of supply of hardware items and installation thereof, in respect of this project. This has resulted in overstatement of Loan, Advances & Deposits as well as understatement of Capital Work-in-Progress by ₹ 0.88 crore each.

**B. Significant Accounting Policies (Schedule 23)**

As per the prescribed format of Accounts, tuition fee is to be accounted on accrual basis. The accounting policy adopted by the University at Sr.No.5 to account for the fee from students on cash basis is in contravention to the prescribed Format of Accounts.

**C. General**

**C.1 Net impact of Audit comments on the Annual Accounts**

Net impact of Audit comments on the Annual Accounts of the University for the year ended 31 March 2020 is as under:

- i Assets overstated by ₹ 0.84 crore.
- ii Corpus/Capital Fund overstated by ₹ 0.84 crore.

## **C.2 Provision for Leave Encashment**

Provisions for liability towards Leave Encashment on superannuation of employees need to be made on actuarial basis, as per the requirement of the prescribed Format of Accounts. The same has not been done by the University, which is in contravention to the prescribed format, as well as AS 15. This observation was included in previous years' SARs, but compliance has not been made.

**C.3** The University has purchased fixed assets of ₹ 2.60 lakh under sponsored projects. The same have been depicted neither in "Notes on Accounts" nor under Schedule 4 – Fixed Assets, in contravention to the accounting policy at Sl. No. 10.

**C.4** The University has not depicted the "Interest on investment made out of Earmarked/ Endowment funds" and "Interest on other investments" under the "Schedule 11- Income from Investments" in contravention to the prescribed Format of Accounts.

**C.5** The University has not segregated (in Annexure A to Schedule 7 & 7A) the account-wise details of bank deposits (saving accounts and FDRs) specifically showing the Grant funds separately. Further, the University has created liability for interest on grant funds held in saving bank accounts only, whereas, liability for interest on grant funds held in bank FDRs has not been created.

**C.6** Confirmation of balances in respect of advances amounting to ₹ 13.82 lakh included in Sub Schedule 8D had not been obtained by the University.

**C.7** The University has not disclosed any policy regarding Inventory.

**C.8** As per the Sl. No. 11 of the Significant Accounting Policies (Schedule 23), Assets, individual value of each of which is ₹ 2000 or less are treated as Small Value Assets. However, the University has not complied with the aforesaid Accounting Policy, as the purchase of items of fixed assets having value of less than ₹ 2000 each, were not classified as Small Value Assets during the year.

#### D. Grants-in-Aid

The position of Grants-in-Aid of the University as on 31.03.2020 was as tabulated below:-

(Amount in ₹ lakh)							Total
Particulars	OH-31		OH-36		OH-35	Additional Grant	
	General	EWS	General	EWS			
Opening balance as on 01.04.2019	Nil	Nil	47.38	Nil	3487.35	372.13	3906.86
Add: Grants received	747.97	7.00	1589.62	76.00	300.00	Nil	2720.59
Total funds available	747.97	7.00	1637.00	76.00	3787.35	372.13	6627.45
Less: Expenditure	747.97	Nil	1637.00	10.68	74.55	Nil	2470.20
Less: Grant refunded	Nil	Nil	Nil	Nil	Nil	241.27	241.27
Unspent balance at the end of the year 2019-20	0.00	7.00	0.00	65.32	3712.80	130.86	3915.98

#### E. Management letter

Deficiencies which have not been included in the Audit report have been brought to the notice of the University's management through a management letter issued separately for remedial/corrective action.

- v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.
- vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:
- a. In so far as it relates to the Balance Sheet, of the state of affairs of Central University of Himachal Pradesh, Dharamshala as at 31 March 2020; and
- b. In so far as it relates to Income & Expenditure Account, of the surplus for the year ended on that date.

For and on behalf of the C &AG of India

hi

Principal Director of Audit (Central),  
Chandigarh

Place: Chandigarh

Date 8/6/21

## **Annexure to Audit Report**

### **1. Adequacy of Internal Audit System.**

Internal audit was not conducted during the year 2019-20.

### **2. Adequacy on Internal Control System**

Internal Control System is considered inadequate as:-

- a) There is delay in adjusting the advances. In some cases, advances issued since 2016 are still pending for adjustment.
- b) Internal audit was not conducted for the year 2019-20; and
- c) Accounting manual has not been prepared.

### **3. System of Physical verification of fixed assets (other than Library Books)**

Physical verification of the fixed assets for the year 2019-20 had been conducted.

### **4. Physical verification of Library books**

The University had 26442 nos. of books, as on 31 March 2020. As per the provisions of the General Financial Rules, Libraries, having books more than twenty thousand and up to fifty thousand volumes, should conduct the physical verification of the books, at least once in three years. The University had last conducted the PV of the library books in the year 2017-18.

### **5. System of Physical verification of Inventory**

Physical verification of Inventories for the year 2019-20 was not done.

### **6. Regularity in Payment of Statutory dues**

The University was regular in depositing statutory dues.

  
Director



*Speed Post*  
भारतीय लेखापरीक्षा तथा लेखा विभाग  
कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़  
Indian Audit & Accounts Department  
Office of The Director General of Audit (Central),  
Chandigarh



सं/No: डी जी ए. (सी) के. व्यय/SAR CUHP/2020-21/2021-22/ 2667

दि/ Dated: 30/3/2022

सेवा मे,

सचिव,  
उच्चतर शिक्षा विभाग,  
शिक्षा मंत्रालय,  
भारत सरकार,  
नई दिल्ली - 110001

विषय: Central University of Himachal Pradesh, Dharamshala के वर्ष 2020-21 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन

महोदय,

कृप्या Central University of Himachal Pradesh, Dharamshala के वर्ष 2020-21 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु संलग्न पायें। संसद में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

संसद में प्रस्तुत करने के उपरांत प्रतिवेदन की पांच प्रतियाँ इस कार्यालय को भी भेज दी जाएँ।

कृप्या इस पत्र की पावती भेजें।

भवदीय

*हरना*

संलग्न: उपरोक्त अनुसार

महानिदेशक

- ✓ उपरोक्त की प्रतिलिपी वर्ष 2020-21 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु Vice Chancellor, Central University of Himachal Pradesh, Dharamshala, Camp office, Near HPCA Cricket Stadium, Dharamshala, District: Kangra, Himachal Pradesh- 176215 को प्रेषित की जाती है।

*भवदीय*  
*प्रतिभा*  
निदेशक (केन्द्रीय व्यय)

**Separate Audit Report of the Comptroller & Auditor General of India on the Accounts of the Central University of Himachal Pradesh, Dharamshala for the year ended 31 March 2021**

We have audited the Balance Sheet of the Central University of Himachal Pradesh, Dharamshala as at 31 March 2021, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with section 31(1) of the Central Universities Act, 2009. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports, separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) The Balance Sheet and Income and Expenditure Account/Receipts and Payments Account dealt with by this Report have been drawn up in the format prescribed by the Ministry of Human Resources Development, Government of India vide order No. 29-

4/2012-FD dated 17 April 2015.

iii) In our opinion, proper books of accounts and other relevant records have been maintained by Central University of Himachal Pradesh, Dharamshala in so far as it appears from our examination of such books.

iv) We further report that:-

**A. General**

**A.1** As per the prescribed format of Accounts, tuition fee is to be accounted on accrual basis. The accounting policy adopted by the University at Sr.No.5 which states that the fees from students have been accounted for on cash basis, is in contravention to the prescribed Format of Accounts. This observation was also included in previous year Separate Audit Report (SAR). However, compliance was not made by the University.

**A.2** As per the prescribed format, gifted /donated assets should be valued at the declared value where available; if not available, the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets. Further, the Accounting Policy should disclose the method of valuation of gifted/Donated Assets.

The University was having Land measuring 24-51-09 Hectare at Jadrangal which was allotted free of cost by the Himachal Pradesh Government. However, in contravention to the directions contained in the prescribed format, policy regarding valuation and accounting of declared/ estimated value of the gifted/ donated assets was not formulated by the University and resultant value of the land was not included in the Corpus/ Capital Fund and Fixed Assets in the annual accounts.

**A.3 Provision for Leave Encashment**

As per the prescribed format of accounts, provisions for liability towards leave encashment on superannuation of employees is needed to be made on actuarial basis. The same has not been done by the University, which is in contravention to the

prescribed format, as well as Accounting Standard 15. This observation was included in previous year's SAR, but compliance was not made.

**A.4** The University has not segregated the account-wise details of bank deposits (saving accounts and FDRs) specifically in Annexure A to Schedule 7 & 7A showing the Grant funds separately. Further, the University has created liability for interest on grant funds held in saving bank accounts only, whereas liability for interest on grant funds held in bank FDRs has not been created. This observation was also included in previous Separate Audit Report (SAR). However, compliance was not made by the University.

**A.5** The University has not disclosed any policy regarding Inventory. This observation was also included in previous Separate Audit Report (SAR). However, compliance was not made by the University.

## **B. Grants-in-Aid**

The position of Grants-in-Aid of the University as on 31.03.2021 was as under:

Amount in ₹crore							
Particular	OH-31		OH-36		OH-35	Addl. Grant (35)	Total
	General	EWS	General	EWS			
Opening Balance as on 01.04.2020	0.00	0.07	0.00	0.65	37.13	1.31	39.16
Grant received	10.68	0.00	24.06	0.00	2.52	0.00	37.26
Total funds available	10.68	0.07	24.06	0.65	39.65	1.31	76.42
Expenditure	10.09	0.05	23.61	0.29	1.03	0.88	35.95
Unspent balance as on 31.03.2021	0.59	0.02	0.45	0.36	38.62	0.43	40.47

## **C. Management Letter**

Deficiencies which have not been included in the Audit Report have been brought to the notice of the Management, through a management letter issued separately for remedial corrective action.

v) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

vi) In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

- a. In so far as it relates to the Balance Sheet, of the state of affairs of Central University of Himachal Pradesh, Dharamshala as at 31 March 2021; and
- b. In so far as it relates to Income & Expenditure Account, of the surplus for the year ended on that date.

**For and on behalf of the C & AG of India**



**Director General of Audit  
(Central), Chandigarh**

**Place: Chandigarh**

**Date: 30/3/22**

## **Annexure to Audit Report**

### **1. Adequacy of Internal Audit System**

Internal Audit was not conducted due to non-appointment of Internal Audit Officer.

### **2. Adequacy on Internal Control System**

Internal control system is inadequate, in view of the following: -

- (i) Accounting Manual has not been prepared.
- (ii) Internal audit was not conducted during the year 2020-21.
- (iii) There is delay in adjusting the advances. In some cases, advances issued since 2016 are still pending for adjustment.
- (iv) The University has maintained the Fixed Assets Register. However, the same was not maintained in proper format as prescribed in GFR 22 of General Financial Rule 122.

### **3. System of Physical Verification of Fixed Assets**

Physical verification of Fixed Assets (except Library Books) for the year 2020-21 has been conducted.

The University had last conducted the PV of the library books in the year 2017-18. Next Physical verification of Library books is due in the year 2022-23.

### **4. System of Physical Verification of Inventory**

Physical verification of Inventory for the year 2020-21 had been conducted.

### **5. Regularity in Payment of Statutory dues**

The University was regular in depositing statutory dues.

  
Director



भारतीय लेखापरीक्षा तथा लेखा विभाग  
कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़  
Indian Audit & Accounts Department  
Office of The Director General of Audit (Central),  
Chandigarh



सं०/No: डी.जी.ए. (सी) के व्यय/SAR -2021-22/ CUHP-D/2022-23/ 1963

दि०/Dated: 12.11.2022

सेवा मे,

सचिव,  
उच्चतर शिक्षा विभाग,  
शिक्षा मंत्रालय,  
भारत सरकार,  
नई दिल्ली - 110001

विषय: Central University of Himachal Pradesh, Dharamshala के वर्ष 2021-22 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन  
महोदय,

कृप्या Central University of Himachal Pradesh, Dharamshala के वर्ष 2021-22 के लेखाओं पर पृथक लेखापरीक्षा प्रतिवेदन (Separate Audit Report) संसद के दोनों सदनों के समक्ष प्रस्तुत करने हेतु सलंगन पाएं। संसद में प्रस्तुत होने तक प्रतिवेदन को गोपनीय रखा जाए।

संसद में प्रस्तुत करने के उपरान्त प्रतिवेदन की पांच प्रतियाँ इस कार्यालय को भी भेज दी जाएं।

कृप्या इस पत्र की पावती भेजें।

सलंगन: उपरोक्त अनुसार

भवदीय,

— हस्ताक्षर —

महानिदेशक

उपरोक्त की प्रतिलिपी वर्ष 2021-22 की पृथक लेखापरीक्षा प्रतिवेदन की प्रति सहित आवश्यक कार्यवाही हेतु उप-कुलपति, Central University of Himachal Pradesh, Dharamshala, Camp Office, Near HPCA Stadium, District Kangra, Himachal Pradesh - 176206 को प्रेषित की जाती है।

प्रतिष्ठा भवदीया,  
निदेशक (केन्द्रीय व्यय)

<b>Separate Audit Report of the Comptroller &amp; Auditor General on the Accounts of Central University of Himachal Pradesh, Dharamshala for the year 2021-22</b>
-------------------------------------------------------------------------------------------------------------------------------------------------------------------

We have audited the Balance Sheet of the Central University of Himachal Pradesh, Dharamshala as at 31 March 2022, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19 (2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971 read with Section 31 (1) of the Central Universities Act, 2009. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains the comments of the Comptroller & Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects, etc., if any, are reported through Inspection Reports/ CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit, we report that:

- i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
- ii) The Balance Sheet and Income and Expenditure Account/Receipts and Payments Account dealt with by this Report have been drawn up in the format prescribed by the Ministry of Human Resource Development, Government of India vide order No. 29-4/2012-FD dated 17 April 2015;
- iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Central University of Himachal Pradesh, Dharamshala in so far as it appears from our examination of such books.

iv) We further report that:

**A. Balance Sheet**

**Sponsored Projects (Schedule 3(D): ₹ 182.67 lakh**

Above included debit balances amounting to ₹ 10.05 lakh in respect of sponsored projects. The same should have been shown as recoverable from the sponsoring Agencies under Loans, Advances & Deposits (Schedule 8). This has resulted in understatement of Current Liabilities & Provisions as well as Loans, Advances & Deposits by ₹ 10.05 lakh.

**B. General**

**B.1** As per prescribed format, gifted/donated assets should be valued at the declared value where available; the value is estimated based on the present market value adjusted with reference to the physical condition of the asset. They are set-up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets. Further, the Accounting Policy should disclose the method of valuation of gifted/donated Assets.

The land measuring 115 hectare (81 hectare forest land + 34 hectare non forest land) at Dehra & South campus and 89 hectare (24 hectare non forest land + 65 hectare forest land) at Jadrangal allotted by Himachal Pradesh Government free of cost. However, in contravention to the directions contained in the prescribed format, policy regarding valuation and accounting of declared/estimated value of the gifted/donated assets was not formulated by the University and resultant value of the land was neither included in the Corpus/Capital Fund and Fixed Assets in the annual accounts nor the fact was disclosed in "Notes to Account". Similar observation was issued in previous year SAR of 2020-21. However, compliance has not been made.

**B.2** The University has not segregated the account wise details of bank deposits (saving accounts and FDRs) specifically in Annexure A to Schedule 7 & 7A showing the grant funds separately. Further, the University has created liability for interest on grants funds held in bank accounts only, whereas liability for interest on grant funds held in bank FDRs has not been created. This observation was also issued in previous year Separate Audit Reports of 2019-20 and 2020-21. However, compliance has not been made by the University.

**B.3** The University has not disclosed any policy regarding Inventory. This observation has also been included in previous year Separate Audit Reports since 2019-20. However, compliance has not been made by the University.

**B.4** As per the prescribed format of Accounts, tuition fee is to be accounted on accrual basis. The accounting policy adopted by the University at Sr. no. 5 which states that the fees from students have been accounted for on cash basis, is in contravention to the prescribed Format of Accounts. This observation has also been included in previous years Separate Audit Reports since 2019-20. However, compliance has not been made by the University.

**B.5** The E-journals procured by the University have been wrongly segregated into Fixed Assets and Prepaid Expenses. Instead, the entire capital expenditure incurred on E-journals should be capitalized under Schedule 4 and accordingly depreciation required to be charged as per details given below:

(Amount in ₹)					
Year	Expenditure on E-journals	Booked under Schedule 4	Depreciation due	Depreciation Charged	Short booking of Depreciation
2020-21	2568013	633210	2054410	506568	1547842
2021-22	3102700	3404087	1241080	1361634	(120555)
<b>Total</b>					<b>1427287</b>

Necessary rectification after making the adjustments/calculations in respect of previous year needs to be made.

**B.6** The University is having outstanding capital advances amounting to ₹ 30.00 lakh issued to CPWD, Chandigarh on account of construction of Permanent Campus of the University. However, the University has not obtained the Utilization Certificates as on 31.03.2022.

**B.7** As per Sl. no. 10 of Significant Accounting Policies (Schedule 23), assets created out of Earmarked Funds and funds of Sponsored Projects, where the ownership of such assets vests in the Institution, are set up by credit to Capital Fund and merged with the Fixed Assets of the Institution. Depreciation is charged at the rates applicable to the respective assets. Assets created out of Sponsored Project funds, where the ownership is retained by the sponsors but held and used by the Institution are separately disclosed in Schedule 3(D) & 3(E).

Where the ownership vests with the university, the University has transferred such assets to Schedule 4 (Fixed Assets) and charged depreciation accordingly. Also, these assets have been merged with the Capital Fund of the University.

However, the assets, where ownership still rests with the sponsors, were not disclosed in "Notes to Accounts".

### C. Grant in Aid

The position of Grant in Aid is as follows –

Particular	OH-31		OH-36		OH-35	Additional Grant (35)	Total
	General	EWS	General	EWS			
Opening Balance as on 01.04.2021	0.59	0.02	0.45	0.36	38.62	0.43	40.47
Grant received	9.05	0.00	24.99	0.00	3.00	0.00	37.04
Total funds available	9.64	0.02	25.44	0.36	41.62	0.43	77.51
Total Expenditure	9.71	0.02	26.48	0.36	2.20	-	38.77
Expenditure met out of grant	9.64	0.02	25.44	0.36	2.20	-	37.66
Expenditure met out of IRG	0.07	-	1.04	-	-	0.00	1.11
Unspent Balance as on 31.03.2022	0.00	0.00	0.00	0.00	39.42	0.43	39.85

There is unutilized balance of grant amounting to ₹ 39.85 crore. However, as per Schedule 10, there was unutilized balance of ₹ 39.98 crore. There is difference of ₹ 0.13 crore in respect of unutilized grant due to short booking of expenditure from grant amounting to ₹ 0.13 crore.

### D. Management letter

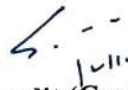
Deficiencies which have not been included in the Audit report have been brought to the notice of the University's management through a management letter issued separately for remedial/ corrective action.

- Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.
- In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters

mentioned in Annexure to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India:

- a. In so far as it relates to the Balance Sheet, of the state of affairs of the Central University of Himachal Pradesh, Dharamshala as at 31 March 2022; and
- b. In so far as it relates to Income & Expenditure Account, of the deficit for the year ended on that date.

For and on behalf of the C & AG of India

  
Director General of Audit (Central), Chandigarh

Place: Chandigarh

Date:

## **Annexure to Audit Report**

### **1. Adequacy of Internal Audit**

The University has an Internal Audit Cell which is looking after the pre-audit of vouchers. The Internal Audit for the year 2021-22 was not conducted. Also, the Internal Audit Manual is yet to be framed.

### **2. Adequacy of Internal Control**

The Internal Control was found inadequate, in view of following:

- i) Accounting manual has not been prepared.
- ii) Internal audit was not conducted.

### **3. Physical verification of Fixed Assets**

The physical verification of fixed assets for the year 2021-22 was conducted.

### **4. Physical verification of Consumables**

The physical verification of Consumables for the year 2021-22 was under process.

### **5. Physical verification of Library Books**

The University has a total of 29077 books in its library. In compliance to the provisions of GFR 2017, the latest physical verification was conducted in July-August 2022, wherein 08 books were not traceable. Final action in this regard is awaited.

As per GFR rule 2017, the physical verification should have been conducted by an independent committee. However, physical verification was conducted by the library staff.

### **6. Regularity in payment of Statutory dues**

The University was regular in depositing statutory dues.

  
Director



भारतीय लेखापरीक्षा तथा लेखा विभाग  
कार्यालय प्रधान निदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़  
Indian Audit & Accounts Department  
Office of The Principal Director of Audit (Central),  
Chandigarh



सं/Noपी.डी.ए.(सेट्रल)/के.व्यय.(वैटिंग)/2018-19/

33-34

दिनांक/Dated: 3-5-2019

सेवा में,

The Registrar  
Central University of Himachal Pradesh  
PO Box No 21 Dharamshala  
Distt kangra HP-176215

महोदय/महोदया,

आपके कार्यालय से सम्बंधित 2017 से 2018 तक अवधि की आपके लेखा परीक्षा की निरीक्षण रिपोर्ट का इस अनुरोध के साथ संलगित की जाती है कि प्रत्येक अनुच्छेद के विरुद्ध की गई कार्यवाही का उसके सन्मुख टीका की गई प्रतिलिपि इस कार्यालय को इस पत्र के जारी किये जाने की तिथि से 6 सप्ताह के भीतर भेज दे।

निरीक्षण रिपोर्ट को आपके कार्यालय द्वारा प्रस्तुत व उपलब्ध करवाई गई सूचना के आधार पर तैयार किया गया है। यह कार्यालय किसी भी तरह की गलत सूचना और उपलब्ध न कराई गई सूचना के लिए उत्तरदायी होना अस्वीकार करता है।

भवदीया

हेमन्त कुमार

वरिष्ठ लेखापरीक्षा अधिकारी

प्रतिलिपि: निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु भेजी जा रही है

The secretary

Department of Higher Education

Ministry of Human Resource Development

124-c Shastri Bhawan Dr Rajendra Prasad Road New Delhi

8-2-21

वरिष्ठ लेखापरीक्षा अधिकारी

**Audit and Inspection report on the accounts of the Central University of Himachal Pradesh, Dharamshala, District Kangra (HP) for the year 2017-18.**

**Part-I Introductory**

The Central University of Himachal Pradesh, Dharamshala is an autonomous body registered under the Central University Act No.25 of 2009 having the objective to disseminate advance knowledge by providing instructional and research facilities in such branches of learning as it may deem fit, to make special provisions for integrated courses in humanities, social sciences, sciences and for promoting innovations in teaching learning process and inter-disciplinary studies and research; to educate and train manpower for the promotion of science and technology; and to pay special attention to the improvement of the social and economic conditions and welfare of the people, their intellectual, academic and cultural development.

Audit and Inspection report on the accounts of the Central University Himachal Pradesh, Dharamshala, District Kangra (H.P.) for the year 2017-18 was conducted under section 19(2) of the CAG's (DPC) Act, 1971 by an audit party headed by Shri Sanjay Kumar, Supervisor under the supervision of Sh. Raj Paul, Audit Officer from 18.03.2019 to 5.4.2019.

Prof. (Dr.) Kuldeep Chand Agnihotri held the charge of the Vice Chancellorduring the period under Audi. The charge of the DDO/Finance Officer during this period was held by the officers as under:

Sr. No	Name & designation	DDO for
1	Brig. J.C. Rangra, YSM (Retd), Registrar	Dual signatory for more than Rs. 5.00 lacs
2	Prof. H.R. Sharma, Finance Officer (Addl Charge)	Less than Rs. 5 lacs
3	Dr. Sanjeev Sharma (CoE)	GeM

The Administrative Wing and Finance Wing of the University are situated at Dharamshala whereas the academic wings are situated at Shahpur and Dehra of district Kangra. The university is connected with telephone No. 01892-229330.

The financial position of the university for the year 2017-18 was as under:

	Amount(Rs. in lacs)
Opening balance	5883.17
Grant receiving during the year	2853.94
Income generated/interest during the year	581.97

Expenditure during the year	1779.14
Closing balance	7539.94

### **Disclaimer**

*The inspection report has been prepared on the basis of information furnished and made available by the Central University of HP, Dharamsala, Distt. Kangra for the year 2017-18. The office of the Pr. Director of Audit (Central), Chandigarh disclaims any responsibility for any mis-information and/or non-information on the part of auditee.*

The results of audit are incorporated in the succeeding paragraph.

## **Part-II      Audit findings**

### **Section A      Significant audit findings**

Nil

### **Section B      Incidental Audit Findings**

#### **Para 1      Parking of unutilized funds Rs. 75.40 crore.**

As per rule 230 (7) of GFR 2017 when recurring Grants-in-aid are sanctioned to the same Institution or Organisation for the same purpose, the unspent balance of the previous Grant should be taken into account in sanctioning the subsequent grant. Further rule 238 (2) ibid provides that in respect of recurring Grants, Ministry or Department concerned should release any amount sanctioned for the subsequent financial year only after Utilization Certificate in respect of Grants of preceding financial year is submitted. Release of Grants-in-aid in excess of seventy-five per cent of the total amount sanctioned for the subsequent financial year shall be done only after utilisation certificate and the annual audited statement relating to Grants-in-aid released in the preceding year are submitted to the satisfaction of the Ministry/Department concerned.

The position of the grants received, grants utilized and unspent balances during the year 2015-16 to 2017-18 was as under:

(Rupees in lacs)

Year	Opening balance	Grant in aid received during the year	Internal receipt (intt. on FDRs etc.) during the year	Total receipt during the year	Total funds available	Amount utilized	Unutilized amount
2015-16	1955.08	4498.76	521.30	5020.06	6975.14	1465.30	5509.84

2016-17	5509.84	1330.86	600.86	1931.72	7441.56	1558.39	5883.17
2017-18	5883.17	2853.94	581.97	3435.91	9319.08	1779.14	7539.94

The scrutiny of above data revealed that the expenditure during the financial year 2015-16 to 2017-18 (Rs.4802.83 lakh) was even less than the grant in aid and internal receipts (Rs.5020.06 lakh) received in 2015-16. It is evident that the budget estimates were being prepared without taking cognizance of unspent balances of previous years because the unutilized grant as on 01.4.2015 and grants in aid and receipts received during 2016-17 and 2017-18 (Rs.7322.71 lakh) remained fully unutilized. Thus the University should prepare the budget estimates of actual requirement taking into consideration the huge amount of unspent balance of previous year so as to avoid the parking of funds on higher side and maximum utilization of funds received during the year.

On being pointed out in audit no reply was furnished and it was stated that the same will be furnished after verification of records.

Reply is awaited in audit.

**Para 2 Irregular payment to vender for processing the applications-Rs.20.43 lakhs**

As per GFR 2017 rule 198 for Procurement of Non-Consulting Services the under the head Outsourcing of services the Ministry or Department may procure certain non-consulting services in the interest of economy and efficiency and it may prescribe detailed instructions and procedures for this purpose further Rule 200 envisage preparation of Tender enquiry. Rule 201 requires Invitation of Bids for estimated value of the non-consulting service above Rs.10 lakhs: The Ministry or Department should issue advertisement in such case should be given on Central Public Procurement Portal (CPPP) at [www.eprocure.gov.in](http://www.eprocure.gov.in) and on GeM. An organisation having its own website should also publish all its advertised tender enquiries on the website. The advertisements for invitation of tenders should give the complete web address from where the bidding documents can be downloaded. select the successful bidder for placement of the contract.

During scrutiny of records of CUHP it was noticed that the work pertaining to calling/receiving online applications for various non-teaching posts was done by a private company named M/s Cyberica Net Technologies Pvt. Ltd. During the year 2017 the company raised three invoices for 20429 number of applications for recruitments. No process of selection of the service provider was followed as laid down in the GFR-2017. The company has been paid Rs. 20,42,900/- @ Rs. 100 per application, vide voucher no 03 dated 02-01-2018 by the CU HP which was in contravention to the rules referred to above.

On being pointed out in audit no reply was furnished and it was stated that the reply will be submitted after verification of records.

Final reply is awaited in audit.

**Para 3 Non adjustment of advance Rs. 16.20 lakh**

Rule 323 (1) of GFR 2017 Advances for Contingent and Miscellaneous purpose. The Head of the Office may sanction advances to a Government Servant for purchase of goods or services or any other special purpose needed for the management of the office, subject to the following conditions: -

(i) The amount of expenditure being higher than the Permanent Advance available, cannot be met out of it. (ii) The purchase or other purpose cannot be managed under the normal procedures, envisaging postprocurement payment system. (iii) The amount of advance should not be more than the power delegated to the Head of the Office for the purpose. (iv) The Head of the Office shall be responsible for timely recovery or adjustment of the advance.

During scrutiny of records it was noticed that the CU HP gave advances to various agencies. Some of the advances were pertaining to old period. These advances were not adjusted and an amount of Rs.1,69,94,675/- was lying unadjusted as of 31.3.2018. Some of the illustrative cases are mentioned as under:

Date of advance	Name of agency to whom advance was given	Amount
26.7.16 to 10.8.17	National Informatics Centre Services	13279335
4.12.2013	XEN HPPWD (B&R) Divn Dharamshala	150500 ✓
15.7.16 and 27.6.17	CDAC Noida	310284
15.1.2014	XEN HPPWD Divn Kangra	934588
9.4.2014	IIM Ahmedabad	534888
10.8.17 to 12.2.2018	PAO DAVP New Delhi	39527
24.5.2017	Punjab National Bank	118000
2017-18	Controller of Publication New Delhi	594000
2017-18	Allied Publishers subscription agency New Delhi	138037
2017-18	Ashoka Travels & Tour, New Delhi	74995
2017-18	Sage Publication India (P) Ltd New Delhi	629989

On being pointed out in audit no reply was furnished and it was stated that the same will be furnished after verification of records.

Reply is awaited in audit.

**Para 4 Non completion of projects and unspent project funds amounting to Rs.13.85 lakh**

During scrutiny of records of sponsored projects, it was noticed that the funds for various projects were released to CUHP during 2015-16 and 2016-17. In following projects no expenditure was incurred during 2017-18.

Sr. No.	Name of PI	Name of project	Closing balance 31.3.2016	Closing balance 31.3.2017	Closing balance 31.3.2018	Remarks
1	Dr. Asutosh Pradhan	10 days research methodology course for PHD students in Social Science	122550	122550	122550	Funds remained unspent for more than 2 years.
2	Dr. Deepak Pant	Green Chemical recycling of polycarbonate plastic for syntheses of valuable chemicals and epoxy compounds	261487	12214	12214	Funds remained unspent for more than one years.
3	Dr. Mustaq Ahmad	Studies on antagonistic isolates of trichoderma SSP for management of fusarium wilt of tomato	336985	282056	6526	Unspent bal. was stated to be refunded.
4	Dr. Deepak Pant	Extraction of metals from waste lithium battery using chemical and biological extraction method	137316	9775	9775	Funds remained unspent for more than one years.
5	Dr. Deepak Pant	Comprehensive study on natural radiation level in lesser Himalayan Zone	-286826	336295	336295	Funds remained unspent for more than one years.
6	Dr. Ayaz Chatterjee	Start-up grant for newly recruited faculty	12064	5977	5977	Funds remained unspent for more than one years.
7	Dr. Surinder Verma	Start-up grant for newly recruited faculty	41702	41702	41702	Funds remained unspent for more than two years.
8		Establishment/upgradation of Hindi Department (UGC grant)	200000	200000	200000	Funds remained unspent for more than two years.
9	Dr. Ashutosh Pradhan	Copying and help seeking behavior of women victims of domestic violence	400000	400000	400000	Funds remained unspent for more than two years.
10	Dr. Sumar Sharma	Social media as in influencer among foreign tourists visiting India	50250	50250	50250	Funds remained unspent for more than three years.
11	Dr. Sanjeev	Diffusion, Future prospects and viability for adoption of solar energy in HP	200000	200000	200000	Funds remained unspent for more than two years.

It is evident from the above that the funds remained unspent for a period upto more than three years. Similar other cases if any, be scrutinized at university level.

On being asked the status of projects and not refunding the unutilized amount to funding agency no reply was furnished and it was stated that reply will be submitted after verification of records.

The same is awaited in audit.

**Para 5 Shortage of manpower.**

As per information supplied by the CUHP the position of sanctioned posts of staff, men in position and vacancy as on 31.3.2018 was as under:

Sr. No.	Category of staff	Sanctioned posts	Posts filled	Posts vacant	Vacancy percent
1.	Faculty staff	188	75	113	60
2.	Ministerial staff	51	29	22	43
3.	Secretarial staff	8	0	8	100
4.	Library staff	14	7	7	50
5.	Laboratory staff	22	17	5	23
6.	Engineering staff	4	3	1	25
7.	Med. Health care staff	5	1	4	80
8.	Hindi Cell	3	2	1	33
10	Security staff	2	0	2	100
11.	Hostel/Guest House staff	10	6	4	40
12.	PR Staff	1	0	1	100
	Total	308	140	168	54

From the above data it is evident that out of 308 sanctioned posts in above mentioned cadres 168 posts (54%) were lying vacant. Individually cadre wise vacancy was ranging between 23 and 100 percent. As a result of huge shortage in the teaching as well as non-teaching staff, not only the staff in position was overburdened but it also hampered the smooth functioning and overall performance of the institute.

**Para 6 Shortfall in intake of students.**

During scrutiny of records relating to admission of students it was noticed that the position of approved intake and actual intake in various courses during the year 2017-18 was as under:

Programme name	Year of launching	Approved intake	Actual intake	Short-fall	Shortfall percent
M Sc Physics	2011	30	28	2	7
MSc (Computational biology)	2011	30	23	7	23
MSc (Environment Science)	2011	30	25	5	17
M.Sc. Math	2011	30	28	2	7
M. Lib Sc.	2010	30	27	3	10
MA English	2011	30	26	4	13
MA Hindi	2011	30	25	5	17
MA Sanskrit	2015	30	17	13	43
MA (Economics)	2010	30	17	13	43

Programme name	Year of launching	Approved intake	Actual intake	Short-fall	Shortfall percent
MSW	2010	30	24	6	20
MA (Sociology)	2015	30	26	4	13
MA (Education)	2011	30	3	27	90
MBA	2010	90	80	10	11
MBA (Specialization in tourism)	2011	30	27	3	10
MA (Journalism & creating writing)	2011	30	16	14	47
MA (New Media Communication)	2011	30	20	10	33
B.Sc. Physics	2015	30	26	4	13
BA Sanskrit	2015	30	1	29	97

Above data showed that although the above courses were launched between 2010 and 2015 yet there was shortfall in actual intake ranging between 7 and 97 percent against the approved intake. Despite of spending huge funds and deploying the manpower the shortfall in intake was against of the very purpose of opening the CU HP.

On being pointed out in audit no reply was furnished and it was stated that the same will be furnished after verification of records.

Reply is awaited in audit.

**Para 7 Non maintenance of store/assets registers properly**

Rule 211 of General Financial Rules 2017 provides that (i) The Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. The form of the stock accounts mentioned above shall be determined with reference to the nature of the goods and materials, the frequency of the transactions and the special requirements of the concerned Ministries/Departments. (ii) Separate accounts shall be kept for (a) Fixed Assets such as plant, machinery, equipment, furniture, fixtures etc. in the Form GFR-22(b) Consumables such as office stationery, chemicals, maintenance spare parts etc. in the Form GFR-23 (c) Library books in the Form GFR 18 (d) Assets of historical/artistic value held by museum/government departments in the Form GFR-24.

During scrutiny of records it was noticed that the records of the stock of fixed assets and consumables was not being maintained in the prescribed forms. In the absence of properly maintained records the actual status of store/assets and its location could not be verified and in such circumstances loss etc. of assets, if any, would remained unnoticed/unidentified.

On being pointed out in audit no reply was furnished and it was stated that the same will be furnished after verification of records.

Reply is awaited in audit.

#### **Para8      Miscellaneous shortcomings**

During scrutiny of records following shortcomings were noticed:

1. The university was still functioning/running in scattered buildings situated at different locations/places since its incorporation.
2. No internal audit system/internal control mechanism was in existence.
3. The posts of regular Finance Officer and Medical Officer were lying vacant.
4. No dispensary/hospital was functioning in the university or in hostels.
5. In some important registers the in charge concerned were not putting his signature to verify the entries e.g. the fee register and the entries of refund of security to students were not signed.
6. Various register like LTC register, TA register, Medical reimbursement Register Telephone register, expenditure control register, budget register, register of grants, register of cheques issued, register of receipt books issued etc. were not being maintained.

#### **Part III      Follow up on findings outstanding from previous reports**

##### **LAR 2013-14**

Para-4      Non obtaining of challans in respect of service tax paid to M/s Rameswari Travel Agency, Dharamshala- Rs.1.06 lakh.

Final action awaited. Para stands.

##### **LAR-2014-15**

Para -1      Irregular payment of service tax to the agencies on account of outsourced man power Rs. 8.31 Lakh

Final action awaited, Para stands

Para-2      Irregular purchase of laptops and I -Pads in contravention of the instructions of the Ministry of Finance - Rs.37.40 lakh and blockade of funds due to non-issue of balance iPads - Rs.4.59 lakh

Final action awaited, Para stands

Para-5:      Irregular purchase of Franking Machine - Rs. 0.85 lakh

Reply not supported with documentary evidence. Para stands.

Para-10:

Shortage of staff

Para deleted from here.

## LAR 2015-16

Para:1

Excess expenditure on award of new contract of security services due to avoid the process of inviting open tenders- Rs. 50.91 Lakh

Reply not tenable Para stands

Para: 2

Awaiting transfer of proposed land for establishment of permanent campus of the Central University of HP even after incurring an unfruitful expenditure of Rs.93.58 lakh.

Reply not submitted Para stands

Para 3 Excess Expenditure towards Advertisement & Publicity Rs. 89.00 Lakh.

Reply not submitted Para stands

Para:5

Non-recovery of excess amount of pay due to pay fixation-Rs. -Rs.3.73 lakh

Final action awaited Para stands.

Para: 6

Irregular payment of rent of boys hostel due to advance enhancement of rent-Rs.4.26 lakh.

Reply not tenable Para stands

Para:7

Non-transfer of unclaimed security deposits of students after due period to Student Welfare Fund-Rs. 3.36 Lakh.

Final action awaited. Para stands.

Para 8

Awaiting permanent installation of equipment named "Thermo cycler and Vertical Electrophoresis" in Earth and Environment Sciences lab valuing Rs.10.00 lakh.

Reply not submitted Para stands

Para:10

Non-claiming of rebate on giving advertisement in newspapers-Rs.0.12 Lakh.

Reply not submitted Para stands.

Para:11

Irregular claim by the contractor of photocopies Irregular continuation of contract beyond approved period.

Reply not submitted para stands

Para:12

Misc. Points regarding maintenance of various records/registers.

3. Non-preparation of bill register for making the bills of payments.

Reply not submitted para stands.

4. General observations

Reply not submitted Para stands.

## LAR 2016-17

Para 1 Irregular grant of advance increment to professors resulting into loss of  
exchequer amounting to Rs. 15.79 lakh.

Reply not furnished para stands

Para 2

Idle parking of unutilised government GIA Rs. 58.83 crore

Position updated in current report hence deleted from here

Para 3  
GIA.

Non maintenance of separate accounts for the grants resulting into mixing of

Reply not furnished para stands

Para 4

Non maintenance of Register of Grants.

Reply not furnished para stands

Para 5

Non-conducting of physical verification of library books

Reply not furnished para stands

Para 6

Inadequate internal control.

(i)	Non-filling of post of Internal Audit Officer	Sub para updated hence deleted from here.
(ii)	Non maintenance of LTC,TA,Medical Reimbursement Registers etc.	Reply not furnished hence para stands.
(iii)	Non-filling of key posts	para updated hence deleted from here.
(iv)	Functioning of Finance and Administration from distance.	Now both these departments are functioning in Dharamshala though in different buildings. Para may be settled.

Para 7

Non rotation of security guards deployed at CUHP provided by HP Ex-Ser.Co.

Para settled

Para 8  
VC.

Wrong fixation of pay of Sh. Hind Bhushan on holding addl. Post of PS to the

Compliance is awaited in audit

- Para 9 Non-production of the tour programme to visits of Dr. K.C. Agnihotri, VC.  
Compliance is awaited para stands.
- Para 10 Pay fixation without production of PPOs  
Compliance is awaited para stands.
- Para 11 Non production of bill/cash memo 389 dated 2.12.2015 submitted by Sh. JC Rangra, Registrar for hiring a taxi to the audit.  
Compliance is awaited para stands.

**Part IV Best Practices**

Nothing found mention worthy.

**Part V Acknowledgement**

The records and information required for the purpose of audit was supplied as and when required by audit records. No separate test audit note was issued as all the minor points were settled on the spot.

Hemant Kumar  
**Sr Audit Officer**



भारतीय लेखापरीक्षा तथा लेखा विभाग  
कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़  
Indian Audit & Accounts Department  
Office of The Director General of Audit (Central),  
Chandigarh



स०/Noपी.डी.ए.(सेंट्रल)/के.व्यय.(वैटिंग)/2018-19/ 47-48

दिनांक/Dated: 30/9/19

सेवा में,

The Registrar  
Central University of Himachal Pradesh  
PO Box No 21 Dharamshala  
Distt Kangra HP-176215

महोदय/महोदया,

आपके कार्यालय से सम्बंधित 2018 से 2019 तक अवधि की आपके लेखा परीक्षा की निरीक्षण रिपोर्ट का इस अनुरोध के साथ संलगित की जाती है कि प्रत्येक अनुच्छेद के विरुद्ध की गई कार्यवाही का उसके सन्मुख टीका की गई प्रतिलिपि इस कार्यालय को इस पत्र के जारी किये जाने की तिथि से 6 सप्ताह के भीतर भेज दे।

निरीक्षण रिपोर्ट को आपके कार्यालय द्वारा प्रस्तुत व उपलब्ध करवाई गई सूचना के आधार पर तैयार किया गया है। यह कार्यालय किसी भी तरह की गलत सूचना और उपलब्ध न कराई गई सूचना के लिए उत्तरदायी होना अस्वीकार करता है।

भवदीया

पञ्जजीत

वरिष्ठ लेखा परीक्षा अधिकारी

प्रतिलिपि : निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु भेजी जा रही है

The secretary  
Department of Higher Education  
Ministry of Human Resource Development  
124 -c Shastri Bhawan Dr Rajendra Prasad Road New Delhi

हर-ध

वरिष्ठ लेखा परीक्षा अधिकारी

(5)

**Audit Inspection report on the accounts of the Central University of Himachal Pradesh, Dharamshala, District Kangra (HP) for the year 2018-19.**

**Part-I Introductory**

The Central University of Himachal Pradesh, Dharamshala is an autonomous body registered under the Central University Act No.25 of 2009 having the objective to disseminate advance knowledge by providing instructional and research facilities in such branches of learning as it may deem fit, to make special provisions for integrated courses in humanities, social sciences, sciences and for promoting innovations in teaching learning process and inter-disciplinary studies and research; to educate and train manpower for the promotion of science and technology; and to pay special attention to the improvement of the social and economic conditions and welfare of the people, their intellectual, academic and cultural development.

Audit and Inspection report on the accounts of the Central University Himachal Pradesh, Dharamshala, District Kangra (H.P.) for the year 2018-19 was conducted under section 19(2) of the CAG's (DPC) Act, 1971 by an audit party personals Sh. Baldev Raj Audit Officer, Sh. Vinod Kumar Assistant Audit Officer, Sh. Madan Lal Supervisor and Sh. Ram Niwas Auditor under the supervision of Sh. Surinder Kumar Sr. Audit Officer from 10.07.2019 to 1.8.2019.

Prof. (Dr.) Kuldeep Chand Agnihotri held the charge of the Vice Chancellor during the period under Audit. The charge of the DDO/Finance Officer during this period was held by the officers as under:

Sr. No	Name & designation	DDO for
1	Brig. J.C. Rangra, YSM (Retd), Registrar	Dual signatory for more than Rs. 5.00 lacs
2	Prof. H.R. Sharma, Finance Officer (Addl Charge) upto 5/2019	Less than Rs. 5 lacs
3	Dr. Sanjeev Sharma (CoE) upto 9/2019	GeM

The Administrative Wing and Finance Wing of the University are situated at Dharamshala whereas the academic wings are situated at Shahpur, Dehra and Dharamshala of district Kangra. The university is connected with telephone No. 01892-229330.

The financial position of the university for the year 2018-19 was as under:

Particular	Amount(Rs. in lacs)
Opening balance	7539.94
Grant receiving during the year	1812.27
Income generated/interest during the year	630.76
Expenditure during the year	2613.57
Closing balance	7369.40

### **Disclaimer**

*The inspection report has been prepared on the basis of information furnished and made available by the Central University of HP, Dharamsala, Distt. Kangra for the year 2018-19. The office of the Director General of Audit (Central), Chandigarh disclaims any responsibility for any mis-information and/or non-information on the part of auditee.*

The results of audit are incorporated in the succeeding paragraph.

## **Part-II Audit findings**

### **Current Report**

#### **Part-II A Significant audit findings**

Nil

#### **Part-IIB Incidental Audit Findings.**

##### **Para-1: Non accountal of consumable store & stock items .**

During test check of record of registers of store-stock, indent registers and other relevant records, the following irregularities and non accountal of store-stock items was noticed by audit:

- 1 Perusal of consumable stock register showed that majority of Consumable items are shown issued by the Central Store to various departments/ offices/ wings of CUHP **without indents**. Further, even the items which are issued through indents are not accounted for, as the same are not entered in the respective stock registers of concerned department.
- 2 There are many indents in which **cuttings/ overwriting** are noticed. There are many instances where items were shown issued in the indents but some are not debited in the concerned stock register of central store.
- 3 There are many instances in which it was observed that a consumable item was entered in 3 registers during a single year. First page of 1<sup>st</sup> registers is half filled up and then the balance is shown carried forwarded in the 2<sup>nd</sup> register. The relevant page of the 2<sup>nd</sup> registers is not completely filled up, even then the stock entry of this item is carried forward in 3<sup>rd</sup> register, and similarly, again to the 1<sup>st</sup> register. In some cases linking of

page number and volume number of registers is found wrong. This lead to confusion and difficulty while calculating quantity of balance stock at a point of time, weak control of supervising authority/ audit and resultant non accountal of stock items.

4 Scrutiny of **indents** showed that the name of the department, name & designation of the officer authorising issue of indent and name & designation of the official receiving indents is not found mentioned on the indents.

5 Indents are found printed in duplicate copies instead of triplicate as done previously in the CUHP. Further no record of indents got printed and issued to various departments was shown to audit.

6 In some cases it was noticed that original copies of some indents of an indent book were taken away, and the carbon copies were found blank. Further, carbon copies of next few indents with later dates in the same book were filled up. This is a clear example of misappropriation of such vital documents of store & stock.

7 Scrutiny of Indent Book containing indents from number 001 to 100 showed that, indent number from 001 to 018 were used from 20.09.2016 to 22.03.2017. Quantity required and issued are found entered in the indents along with signature of all the four officials – i) indented by ii) authorised by, iii) issued by and iv) issued by. But both the original as well as carbon copies are placed in the indent book so far (July 2019). Relevant stock register(s) was also not produced to audit.

8 Computer generated Indents (without any Serial number) are used frequently used. The material shown issued in this manner cannot be account for. Further, no department maintained account of receipt of material from central store. Some examples of computer generated indents are dated 7.03.19, 19.02.2018, 05.10.18, 31.08.18, 4.09.18, 11.07.18 (3 indents), 13.07.18, 05.07.18, 14.06.18, 17.05.18, 30.04.18, 24.04.18, 16.04.18, 09.04.18.

9 There were many cases in which stock items were requisitioned through private emails without any signed & scanned letter attached to email. Store officer took out a printout of the email and issued some of the required quantities (not full quantity). No list of items issued was given to the person receiving store items nor were these items taken into the stock registers of the department. No receiving was taken by the store officer of the items issued. Some examples of store issued through email are as follows – dated 02.06.19 , 14.11.18, 11.10.18, 01.10.18, 07.09.18, 20.08.18, 08.08.18, 29.06.18, 10.04.18, 13.04.18, 11.04.18.

The concerned department, on being enquired about as to why it did not maintained the record of stock items received from the central store, replied that **‘the record of such consumption is required to be maintained at one place and it is being done by the central store of University’**

10 Indents on plain page – 03.10.2018 – no sign of issuer and receiver. Only name of Sandeep Singh is mentioned. Similarly, on 09.05.19, 15.05.18 and 11.05.18, consumable stock items were found issued on plain papers, out of which name & Designation or department of receiver is not mention on plain paper indent dated 11.05.18.

11 A large number **cuttings or use of fluids** in the quantities issued was noticed in the original copies of indents maintained by Central store. Some examples are indent no 11098, 11097, 10614, 13014, 12016, 14027, 11069, 1444, 10608, 340, 1035, 3332, 14148, 10281, 10343, 14136, 14135, 10273, 14029, 14133, 14132, 14131, 114 & 115 (indent 114 & 115 dated 25.07.18 do not bears proper signatures), 10331, 338, 14128 (items issued shown in different ink), 3196, 3197, 10401, 10013, 14111 (items issued

shown in different ink), 10319 (not received by anybody), 14107 (items issued shown in different ink),

12 A large number of **cuttings** in the quantities of requisitions (indents) received through email was noticed. One of the example is email dated 06.02.19 from sh Virender singh.

13 In indent number 10316 dt 02.04.18, no quantity shown issued against requisition. But the quantities requisitioned were shown debited in the CSR.

14 Indent number 14004 dated 22.03.18, was not indented and authorised by anyone, even then 14 numbers of items were shown issued through it. Indent number 1441 dated 16.07.18 was not authorised by any officer, and handwriting of person demanding and issuing stock items is same.

15 Quantities shown issued though Indent number 2560 dt 23.02.18, but there were no signature of receiver on the same.

16 Original copies of indents are found placed in a file haphazardly without any chronology.

#### **Irregularities and non accountal of A-4 Papers:**

17 **A-4 Papers : Page 6 of CSR Volume 1**, following irregularities noticed –

i) On 04.08.2018, first purchase of 291 reams ( $291 \times \text{Rs } 169 = \text{Rs } 49,179$ ) was shown from M/s Sony Telecom & Gift vide bill number 11570 dated 04.08.18. It may be ascertained at to whether this firm deals with sale of Papers. Previous balance was not carried forward in this register.

ii) On 08.08.18, 30 reams were purchased ( $30 \times \text{Rs } 151.80 + \text{GST} = \text{Rs } 5100$ ) making total quantity as 321 ( $291 + 30$ ). Further, no quantity was issued out of this stock and again 05 box (185 numbers) @ Rs 165 amounting to Rs 9250 was shown purchased. And total stock worked out as 326 ( $321 + 5$ ). In this regard, it observed that if amount of Rs 8260 is divided by rate i.e Rs 165, quantity purchased through this bill worked out as 50 ( $8250 / 165 = 50$ ). Whereas, quantity entered in the stock was 5. This resulted in misappropriation/ embezzlement of 45 reams ( $50 - 5 = 45$ ) costing Rs 8325/-

iii) The balance quantity (326) was carried forward at Page 3 and on 18.10.2018. And again following purchases were without any use/ issue during a period of 3 months (from 04.08.18 to 13.11.18) as under:

Date	Quantity of A4 papers (Reams)	Issued	Balance (Reams)
04. 8.18	291	Nil	291
08.08.18	30	Nil	$291+30 = 321$
Nil	5 Box (50 reams)	Nil	$321 +5 = 326$ (instead of 371 resulting in misappropriation of 45 reams)
18.10.18	5 Box (50 Reams)	Nil	$326 +50 = 376$
Nil	80	Nil	$376+ 80 = 456$
14.11.18	-	10	$456-10 = 446$
30.08.18	80	Nil	$446+80 = 526$
26.11.18	-	07	$526-7 = 519$
13.11.18	35	Nil	$519+35 = 554$
26.11.18	-	01	$554 - 01=553$

(9)

29.11.18	60	Nil	553+60= 613
<b>Total</b>	<b>676</b>	<b>18 Reams</b>	<b>613 (676-18= 658, thus 658-613=45 misappropriated)</b>
04.12.18 To 28.12.18	-	613 reams	Nil (all the 613 reams issued in a period of 24 days)
Thus above table showed that during a period of 4 months (August to Nov, 2018), only 18 reams were issued, but in a period of 24 days all the balance stock of 613 reams were shown issued. Out of this, papers were shown issued without any indent and receipt on 17 numbers of occasions.			

iii) On one occasion 120 number of reams were shown issued to Sh Amit on 13.12.2018 (Page 018 of CSR), receipt and consumption of which could not be verified, as no department maintained a register of consumable stock received from central store.

iv) fluid was used on the quantity of reams issued on 12.12.18 (Page 019 of CSR).

v) On page 003 of CSR, 30 reams were shown issued from 07.01.19 to 22.01.19 without any indent.

vi) **Large variation in rate of A-4 papers:** On 31.01.19, vide bill no 2054, dt 31.01.2019, two hundred reams of A-4 papers were purchased @ Rs 275/- per ream (200 x Rs 275 = Rs 50,000). This rate is exponentially higher as compared to rate of previous purchases effected during last 6 months as i.e. Rate of Rs 175/- per ream in the bill no 1478 dt 30.08.2018 and Rs 242/- per ream in the bill no 1840 dated 29.12.2018. Some examples are given as under:

Sr No	Bill No & Date	Firm	Rate	Quantity (Reams)	Amount of Bill (Rs)
1	1332 dt 02.07.18	M/s Dimple Book Depot, Shahpur, Kangra	170	50	8500
2	1339 dt 17.07.18	Do	170	30	5100
3	1478 dt 30.08.18	Do	170	80	13600
1	1856 dt 09.01.19	Do	230	10	2300
3	1915 dt 25.01.19	Do	230	50	11500
4	2054 dt 31.01.19	M/s Bhupinder Trading Company, Sector 26, Chandigarh	275	200	50000

Thus buying of A4 papers at a rate ranging from Rs 170 to 275 during a period of 6 months may be examined.

vii) CSR Page 3 showed that 40 reams of A4 papers were issued on 24.04.2018 and again 40 numbers issued on 30.04.2018 to Shri Tara Chand without any indent. Receipt

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and consumption such a large quantity may be verified. On page 4 of this CSR, 8 times papers were issued through indents, and 5 times these were issued without indents.

viii) on Page 005 of CSR, 61 number of A4 reams were shown consumed/ debited from stock register from 05.02.19 to 13.02.19, but against these name of person/ department/ branch to whom these were issued was not mentioned.

ix) CSR page 004 entry dated 02.07.2018, a total of 50 reams were purchased vide bill dated 02.07.18, but these were shown consumed on earlier dates i.e. 09.05.18, 10.05.18 & 17.05.18. Similarly, 30 reams purchased on 17.07.18, and consumed from 17.05.18 to 25.06.18 on page 005 of CSR

x) Ten reams of A4 paper were shown issued vide indent 14033 dt 12.12.18 and debited in CSR at Page 19, but these were not issued and received by any one as per indent.

#### **Irregularities in Miscellaneous consumable items:**

18 On page 24 of volume 1 of CSR, it was mentioned that balance quantity 15 no of Dettols are carried forward to CSR volume II page 30. Whereas, it was actually page 30 of vol -III. On the above page 24, only one entry of receipt and one of issue was available. Rest of the page is blank, even though the balance was carried forward to another register. This was done to make it difficult for higher authorities to check and link receipt and issue of store. Similar modus-operandi is found adopted in case of almost all the consumable items. On page 30 (Vol-III) cutting was done.

19 CSR- Vol -1, page 26, cutting in quantity of receipt was done from 25 packets to 4 packet. And resultant amount of bill was also omitted. On this page, item was issued 3 times through indent and 8 times without indent. Cutting regarding issue was also noticed.

20 CSR Vol 1, Page 20, on 24.04.18, item issued was shown as 05 +5 =10 and balance was 27 number, and again 5 no was shown debited from balance 27 making it 22 as (27-5). Thus in a single day a quantity was shown issued 3 times to a single person. It appears that figure was fudged to tally the balance stock.

21 On page 23, vol 1 of CSR, Chronology of issue of store is 02.04.18, 12.09.18, 04.07.18, 26.09.18, 23.07.18, and 08.08.18. In such a case as to how the stock balance at a point of time can be calculated. And such irregularities are observed in many items.

22 Indent number 14028 dt 12.11.2018, quantity required in r/o 7 items is given, but issued not mentioned. Whereas, signature/ initial of all four persons- Indented by, Authorised by, issued by and received by are appended. The first item is 35 number of A4 reams issued to SO (Store). What is the need of issue of such a large quantity of A4 papers to a single section/ branch at one go?

23 No physical verification of consumable items is being conducted in the CUHP. Further, no surprise check of balance of consumable items in the store at a point of time vis-a-vis stock shown available as per stock register was conducted.

24 A bill no 1309 without date of M/s Dimple Book Depot, Shahpur for purchase of 70 number of A4 paper reams @ Rs 151.80/- costing Rs 11900/- (including GST) showed that these 70 Reams are entered at the page meant for Diesel oil (Page no 53 of Vol-I of CSR), and these are issued in one go to Sh. Parmodh (Dehra), Electrician. All the other 4 entries of quantities of Diesel oils shown issued on this page also to Shri Parmodh (electrician). On being enquired about issue of 70 reams of A4 papers to him, Shri Parmodh wrote that no such item was issued to him. It clearly indicates misappropriation of Govt money.

25 Indent received through email dated 14.11.2018 from Sh Rakesh Thakur (CUHP) showed the following irregularities:

Item name	Quantity required	Quantity issued	Remarks
Attendance Register	03	07	No record of receipt & consumption of stationery and consumable items was maintained by any department.
Ball Pen blue	30	58	Do
Sharpener	01 pkt	83 (cutting noticed)	Do
Pencil	05 pkt	71 (cutting noticed)	Do

**26 Glaring Irregularities in Indent No 140111 dated 04.07.18 :**

- Six items from serial number 1 to 6 were requisitioned and shown issued. But later on in different handwriting(s) item number 7 to 22 were shown requisitioned and issued which is clearly a misappropriation of stock items because of blank space initially left in the indent which was not struck out.
- Signature of person 'indented by' (sh Kalyan) are forged. Actual signature of Kalyan Singh are under the column of receipt 'Received By'.
- 15 kg Nirma was issued 3 times in this indent (Sr No 6, 11, 14). Similarly some other items were issue multiple times.
- dusting cloth quantity requisitioned one packet, issued 1 pkt, but debited 18 number. No indent number mentioned in stock register.
- quantity of Bucket requisitioned was one, issued one, but later on it was changed/ manipulated to six on the original indent, and stock debited.
- Cutting in quantities of soaps issued.
- This indent was not authorised by any officer.

**27 Non-accountal of electrical items amounting to Rs 65,955/-** During test check of stock items, it was observed that in the consumable stock registers there are entries of purchase of 'Electrical Items'. In stock register, only bill number, amount of bill and word 'Electrical items' is mentioned. Name & quantity of items is not mentioned in case of most of such bills. These 'Electrical items' are shown issued en block to a person (Generally to Sh Parmodh, electrician working on outsourced basis), and balance shown as nil on the same day. During test check of register maintained by JE (Electrical) and Sh Parmodh, Electricial, quantities as shown purchased through following bills was either not handed over to the JE (Electrical) / Electrician or was not entered in the Measurement Book (MB) of the JE. And thus, these electrical items could not be accounted for. Misappropriation / embezzlement cannot be ruled out in this regard.

Sr No	Bill No	Bill Date	Amount of bill of electrical items (Rs)	Page no of CSR	
1	444	08.05.18	2139	p-27 vol 1	
2	447	12.06.18	1880	Do	
3	831	07.07.18	9616	do	Shown issued to none.
4	554	09.10.18	14975	Page 92	
5	622	Nil	9370	Do	

6	1194	19.11.18	280	P-39 vol-II	
7	819	28.11.18	3745	do	
8	927	04.01.19	9500	p-43 vol-III	
9	959	20.01.19	14450	p-44, vol-III	
<b>Total amount of Bills</b>			<b>65955- 00</b>		

ii) Further, as per page number 094 of CSR, bill no 673 dt 18.09.18 for Rs 23633 was issued by M/s Jamwal Electrical and next bill no 677 issued by the same shop / firm is having its date as 20.08.18 which is an earlier date. This needs to be verified.

28 On 31.07.2019 (afternoon), audit party was provided with a letter written by Section Officer (Store) dated 08.03.2019 addressed to the Finance Officer of the University which was shown received in the office of the FO vide diary number 834 dated 12.03.2019. Vide this letter, the SO (Store) submitted that he was assigned multiple works/ responsibilities, such as SO (Stores), CPO (GeM), CPO (CPP), Task of Preparation of Utilization Certificates of CUHP as well as Projects, Budgets, Adjustment of Medical Bills, Role of FO Nominee, Work related of HRTC buses, Work related to Outsourced staff and Vouchers Preparation. Thus, in view of such submission of the officer, it needs to be looked into by the authorities/ Establishment Branch as to whether the SO (Store) is over burdened or not? If yes, whether the allotment of excess work to the officer has any bearing on/ link with the aforesaid non accountal/ irregularities in maintenance of store and stock record? Further, any disproportionate assignment of work among rest of the non-teaching staff may also be looked into and intimated to audit.

**Conclusion:** In view of the aforesaid, it is evident that non maintenance of record of store properly, issue of store items without indent, without signature & proper signature, receiving without signature, cuttings in indents & registers, entry in stock register without chronology, improper & incomplete entries, manipulations in indents, non-maintenance of registers improperly, non-entry of consumable items by various departments in their respective stock registers, non calculating monthly balance of consumable, non-maintenance of stock registers item-wise and as per prescribed Proforma, non checking/ signing of stock registers by supervising officers, non conducting annual physical verification of store & stock items by the University are the main irregularities noticed by the audit. These irregularities led to non accountal of many stock items, most of these cannot be quantified in terms of number and cost involved, because of two reasons – i) there was no practice in the individual department to enter stock items in their stock registers, and ii) stock items were issued without indents (on request through email) and on plain papers without obtaining receipt from the indenting department. In view of the above irregularities misappropriation of consumable stock items cannot be ruled out.

On being pointed out department has stated that reply will be furnished after examination of record.

**Para-2: A) Split up of Purchase of Workstations (High end computer system) – Rs 69.27 lakh.**

As per Rule 149 of GFR, The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under:

- (i) Up to Rs.50,000/- through any of the available suppliers on the GeM, meeting the requisite quality, specification and delivery period.
- (ii) Above Rs.50,000/- and up to Rs.30,00,000/- through the GeM Seller having lowest price amongst the available sellers, of at least three different manufacturers, on GeM, meeting the requisite quality, specification and delivery period. The tools for online bidding and online reverse auction available on GeM can be used by the Buyer if decided by the competent authority.
- (iii) Above Rs.30,00,000/- through the supplier having lowest price meeting the requisite quality, specification and delivery period after mandatorily obtaining bids, using online bidding or reverse auction tool provided on GeM.
- (vi) The Ministries/Departments shall work out their procurement requirements of Goods and Services on either "OPEX" model or "CAPEX" model as per their requirement/ suitability at the time of preparation of Budget Estimates (BE) and shall project their Annual Procurement Plan of goods and services on GeM portal within 30 days of Budget approval.
- (vii) The Government Buyers may ascertain the reasonableness of prices before placement of order using the Business Analytics (BA) tools available on GeM including the Last Purchase Price on GeM, Department's own Last Purchase Price etc.
- (viii) A demand for goods shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L-1 Buying / bidding / reverse auction on GeM or the necessity of obtaining the sanction of higher authorities required with reference to the estimated value of the total demand.

**Further Rule 159 of GFR regarding E-Publishing** of tender enquiry provide that it is mandatory for all Ministries/ Departments of the Central Government, their attached and Subordinate Offices and Autonomous /Statutory Bodies to publish their tender enquiries, corrigenda thereon and details of bid awards on the Central Public Procurement Portal (CPPP).

Further, it was also required to publish the above things on the website of the Organisation also.

During test check of record, it was noticed that the CUHP purchased 15 numbers of workstations (computer systems with high specifications) through GeM during a **period of 3 months** from Feb, 2018 to August, 2018 through **six supply orders** from four different firms costing Rs 69,27,088/- as given under:

Sr No	Name of Firm from whom purchased	Bill No & date	Quantity (Nos)	Amount of Bill (Rs)
1	M/s Ingram Micro India Pvt Ltd. (Make -Dell Precision)	G D156641502901 dt 09.02.18	03 Nos	17,41,446/-
2	M/s Network Technologies (I) Pvt Ltd	NTIPL/FBD/ GS038 dt 22.03.18	01 Nos	3,00,322/-
3	M/s Ingram Micro India Pvt Ltd. (Make -Mobile Precision 7520, i7, Linux Syst)	GD156641 499349 dt 15.05.18	03 Nos	4,22,220/-

4	M/s ABC Infosystem Pvt Ltd, New Delhi	ABC /2018-19/ 018 dt 21.06.18	03 Nos	11,97,000/-
5	M/s Lintech Solution Ltd, Ahemdabad.	ISL00168 dt 02.07.18	02 Nos	15,52,890/-
6	M/s Ingram Micro India Pvt Ltd. (Make -Dell Precision)	GD156641-499625 dt 28.05.18 & GD156641-501550 dt 17.08.18 (Supply order dated 11.04.2018)	03 Nos	17,13,210/-
<b>Total</b>			<b>15 Nos</b>	<b>69,27,088/-</b>

Three of the above supply orders (Sr No 1,3 & 6) valuing Rs 38.77 lakh were placed on a single firm, and two supply order valuing Rs 34.55 lakh for same. It shows that, the department resorted to splitting up the purchases in piecemeal and failed to assess the need of the University as a whole which is in contravention of the aforesaid provisions of the GFR 149 (vi) and 149 (viii). By splitting up the purchases, the CUHP failed to achieve economy.

Further, the University did not publish their tender enquiries and details of bid awards on the Central Public Procurement Portal (CPPP) and on its website.

**B) Deprivation of Performance Bank Guarantee:** Further as per contract terms and conditions of GeM, Performance Security Deposit/ Performance Bank Guarantee (PBG) @ 2% of contract value shall be applicable in respect contract valuing above Rs 25 lakh, as per special terms and conditions applicable for e-bidding/ reverse auction. Thus, because of splitting of aforesaid purchases of workstations, the contract value in each cases remain below Rs 25 lakh, and thus the University was deprived of the benefit of getting Performance Bank Guarantee.

**C) Non production of record to assess specific requirement of computer system with high specifications:** The audit could not assess the specific requirement of a department for a computer system of such a high specification as the relevant file could not be produced to audit. Further, it was noticed that out of the aforesaid 15 computers, 8 were purchased through three supply orders each computer costing Rs 5.70 lakh. The names and designations of officers to whom these 15 machines were issued may be intimated to audit. Further, whether the need/ requirement of all the 8 users of 8 high valued computers are similar in respect of high specification of machines may be intimated to audit with relevant documents.

**D) Other irregularities in the invoice/ receipt:** With the delivery of the third Workstation, no copy of 'Consignment Note' & 'E-way Bill' was found placed in the file produced to audit. Copy of Tax Invoice was a 'Re-Print' copy instead of Original copy. There was no sign of authorized signatory of the supplier. Columns on the bill – Number of boxes supplied, number of boxes received, Receivers signatures & seal were found blank.

**E) No proper record of Warranty/ maintenance:** It was also noticed that no proper record of warranty and maintenance/ servicing during warranty and history sheet of each Machine was prepared by the concerned department.

On being pointed out department has stated that reply will be furnished after examination of record.

**Para-3: Partial implementation of Establishment of Hotspot / Wi-Fi Campus Connect Project at CUHP costing Rs 1.30 crores.**

With a view to providing campus connectivity with high speed internet, the Ministry of Human Resource Development (MHRD) has partnered with the Ministry of Electronics and IT for creating and utilizing the National Knowledge Network (NKN). For this purpose, a Centrally Sponsored Plan Scheme namely National Mission on Education through Information and Communication Technology (NMEICT) was initiated by the Department of Higher Education of MHRD. One of the objectives of this scheme is to provide each University Campus Wi-Fi so that the students, faculty and administrative staff of the university can access NKN and thus get connected to the internal resources and Internet.

MHRD, vide its letter no F.No 16-28/2009-DL/TEL dated 14.12.2015, sanctioned an amount of Rs 163.58 lakhs to the CUHP, Dharamshala for the aforesaid project. It was also stipulated by MHRD that the project shall be completed by 30.06.2016 and no extension would be allowed.

For execution of the aforesaid project, an MOU for Establishment of Hotspot / Wi-Fi Campus Connect at 38 Central Universities was signed among MHRD, University Grant Commission (UGC), National Informatics Centre Services Incorporated (NICS) and 38 Central Universities in August 2016. The task of implementation of the project was assigned to NICS which is a Govt of India Enterprise under the Ministry of Electronics & Information Technology.

As per MOU, the date of Floating tender was 18.07.2016 and installation and commissioning of all 38 Networks was 05.12.2016. However, the timelines in respect of individual Universities was from the date on which 80 % amount of the PI value is released to NICS by concerned University. Further, it was also provided in the MOU that, in case final price is lower than the estimated price then NICS will refund excess amount paid to it by the University concerned immediately on its own.

The UGC vide its letter No F.71-9/2016 (CU) dated 29<sup>th</sup> August 2016 released a grant amounting to Rs 130.86 lakh (101.42 + 19.63 + 9.81 lakhs) to the CUHP, Dharamshala. The university, in turn, released the same amount to the NICS on 19.09.2016 for the executions of project vide cheque number 759037 dated 19.09.2016.

The project was implemented by NICS through WIPRO, and now Railtel is providing wi-fi services through OPEX model. But some components of the project are yet to be implemented. Among these are Installation of Unified ITM (Unified Threat Management) and Server Installation for log storage. A server was purchased more than one year back, but the same has not been installed so far. And the University is not able to utilize the National Knowledge Network (NKN) yet. Further, Laying of underground OFC cable between three campuses in Dharamshala is yet to be done. The adjustment of the amount of project cost paid to the NICS is yet to be done.

On being pointed out department has stated that reply will be furnished after examination of record.

**Para:- 4 Excess payment of Rs 6.57 lakh on account of rent of the building.**

This office has hired a building from Kapil Dev Sood, Chairman Radha Krishan Mandir Community Centre Trust (Regd) Dehra, Kangra and made an amount of Rs.200000 per month w.e.f 01-12-2017 to 31-03-2019 without rent assessment by the CPWD. As per clause 3 of the agreement the CUHP shall, subject to the terms, pay rent

as agreed upon i.e. Rs.200000/- per month or the amount that shall be assessed by CPWD whichever is less for the said building.. But during the scrutiny of records it has been found that the CPWD has assessed the rent according to the recognised principal of valuation i.e. on the basis of present value of the property at the rate of Rs.169.22/sqm for 966.19 sqm plith area and the monthly rent was worked Rs.163499, which resulting into excess payment of Rs.657018.Details given as under:-

Vr. No.	Dated	No. of Month	Amount Paid	Amount due	Difference
04	01-12-2017	2	400000	326998	73002
64	28-12-2017	1	200000	163499	36501
49	31-01-2018	1	200000	163499	36501
05	01-03-2018	1	200000	163499	36501
50	28-03-2018	1	200000	163499	36501
45	27-04-2018	1	200000	163499	36501
50	31-05-2018	1	200000	163499	36501
68	29-06-2018	1	200000	163499	36501
49	31-07-2018	1	200000	163499	36501
47	31-08-2018	1	200000	163499	36501
50	28-09-2018	1	200000	163499	36501
08	05-02-2019	2	400000	326998	73002
-	27-02-2019	3	600000	490497	109503
104	28-03-2019	1	200000	163499	36501
	Total		3600000	2942982	657018

The effective steps may be taken to recover the excess payment amounting to Rs 657018 under intimation to audit.

On being pointed out department has stated that reply will be furnished after examination of record.

**Para 5: Purchase of Stationery without rate contract/ registration of a supplier- Rs 15.51 lakh**

**As per Rule 150 (i) of GFR**, with a view to establishing reliable sources for procurement of goods commonly required for Government use, the Central Purchase Organisation (e.g. DGS&D) will prepare and maintain item-wise lists of eligible and capable suppliers. Such approved suppliers will be known as "Registered Suppliers". All Ministries or Departments may utilise these lists as and when necessary. A Head of Department may also register suppliers of goods which are specifically required by that Department or Office, periodically. Registration of the supplier should be done following a fair, transparent and reasonable procedure and after giving due publicity. Further GFR 150 (iii) stipulates that the supplier(s) will be registered for a fixed period (between 1 to 3 years) depending on the nature of the goods.

**GFR 149 (viii)** mention that a demand for goods shall not be divided into small quantities to make piecemeal purchases to avoid procurement through L-1 Buying / bidding / reverse auction on GeM or the necessity of obtaining the sanction

of higher authorities required with reference to the estimated value of the total demand.

During test check of record, it was noticed that CUHP purchased stationery items costing Rs 15,51,104/- through 128 number of vouchers/ bills during the year 2018-19 from various vendors. As the stationery items were purchased time and again during the year costing Rs 15.51 lakh, a rate contract was required to be entered into by following the mode of limited tender enquiry as per GFR 162 after following the due process and ascertaining the requirement of whole year which was not done and the University continued to purchase these items on piecemeal basis from different vendors in contravention of aforesaid codal provisions. The practice may please be stopped henceforth.

On being pointed out department has stated that reply will be furnished after examination of record.

**Para:- 6 Parking of unutilized funds Rs. 7369.40 lakh.**

As per rule 230 (7) of GFR 2017 when recurring Grants-in-aid are sanctioned to the same Institution or Organisation for the same purpose, the unspent balance of the previous Grant should be taken into account in sanctioning the subsequent grant. Further rule 238 (2) ibid provides that in respect of recurring Grants, Ministry or Department concerned should release any amount sanctioned for the subsequent financial year only after Utilization Certificate in respect of Grants of preceding financial year is submitted. Release of Grants-in-aid in excess of seventy-five per cent of the total amount sanctioned for the subsequent financial year shall be done only after utilisation certificate and the annual audited statement relating to Grants-in-aid released in the preceding year are submitted to the satisfaction of the Ministry/Department concerned.

The position of the grants received, grants utilized and unspent balances during the year 2015-16 to 2018-19 was as under:

(Rupees in lacs)

Year	Opening balance	Grant in aid received during the year	Internal receipt (intt. on FDRs etc.) during the year	Total receipt during the year	Total funds available	Amount utilized	Unutilized amount
2015-16	1955.08	4498.76	521.30	5020.06	6975.14	1465.30	5509.84
2016-17	5509.84	1330.86	600.86	1931.72	7441.56	1558.39	5883.17
2017-18	5883.17	2853.94	581.97	3435.91	9319.08	1779.14	7539.94
2018-19	7539.94	1812.27	630.76	2443.03	9982.97	2613.57	7369.40

It is evident that the budget estimates were being prepared without taking cognizance of unspent balances of previous years. Thus the University should prepare the budget estimates of actual requirement taking into consideration the huge amount of unspent balance of previous year so as to avoid the parking of funds on higher side and maximum utilization of funds received during the year.

On being pointed out department has stated that reply will be furnished after examination of record.

**Para :-7(A) Late deposit of fee into Govt. Account**

As per GFR 7, all moneys received by or on behalf of the Government either as dues of Government or for deposit, remittance or otherwise, shall be brought into Government Account without delay, in accordance with such general or special rules as may be issued under Articles 150 and 283 (1) of the Constitution. Thus, the Govt. money or dues received was required to be deposited in Govt. account on the same day or the next day.

During test check of record of the Central University Himachal Pradesh (CUHP), it was observed that the amount of various kinds of fee received from the students by the office of the Controller of Examination was being deposited into government account after a delay ranging from 7 to 73 days as given under:

Sr No	Receipt No	Date of receipt	Date of deposit with Finance wing	Date of deposit into bank account	Period of Delay (days)	Amount (Rs)
Department – Controller of Examination						
1	24001 to 24076	06.08.18 to 11.09.18	12.09.18		Up to 36 days	9850
2	24077 to 24086	18.09.18 to 20.09.19	26.09.19		Up to 7 days	850
3	24201 to 24351	28.09.18 to 04.10.18	05.10.18		Up to 6 days	31900
4	24101 to 24156	05.10.18 to 12.10.18	15.10.18		Up to 9 days	16650
5	24157 to 24604	15.10.18 to 29.10.18	01.11.18		Up to 16 days	95250
6	24605 to 24670	31.10.18 to 19.12.18	19.12.18		Up to 48 days	4000
7	24683 to 26285	03.01.19 to 18.03.19	19.03.19		Up to 73 days	148600
8	26286 to 26319	18.03.19 to 29.03.19	04.04.19		Up to 16 days	26330

In this regard, following audit observations are made:

- 1 Reasons for late deposit of govt amount into Govt account may be intimated.
  - 2 The date of deposit of the aforesaid amount into the Bank account of the CUHP in each case may be intimated to audit.
  - 3 The delay in deposit of fee/ Govt money collected by other departments of the CUHP may also be worked out and intimated to audit.
- On being pointed out department has stated that reply will be furnished after examination of record.

**Para:7(B) Delay in deposit of Bus fee in CUHP Account**

The Govt. money or dues received was required to be deposited in Govt. account on the same day or the next day. During test check of record of the Central University Himachal Pradesh (CUHP), it was observed that the amount of bus fee and other misc fee received from the students by the office of the Vice Chancellor was being deposited into government account after a delay ranging from 4 to 21 days as given under:

Sr No	Date of receipt	Date of deposit into bank account	Period of Delay (days)	Amount (Rs)
1	05.07.18 to 06.07.18	10.07.18	Up to 4 days	4400
2	12.07.18 to 16.07.18	18.07.18	Up to 5 days	2750
4	20.07.18 to 29.07.18	30.07.18	Up to 11 days	1600
5	01.10.18 to 09.10.18	09.10.18	Up to 6 days	102150
6	07.01.19 to 29.01.19	31.01.19	Up to 21 days	21200
7	01.03.19 to 08.03.19	08.03.19	Up to 06 days	57850

In this regard, following audit observations are made:

- 1 Reasons for late deposit of receipt into govt account may be intimated.
- 2 The delay in deposit of fee/ Govt money collected by other departments of the CUHP may also be worked out and intimated to audit.  
On being pointed out department has stated that reply will be furnished after examination of record.

**Para:-8 Non Payment of EPF, ESI contribution, Non deduction of TDS and other irregularities in deployment of outsourced staff.**

The CUHP, Dharamshala allotted a contract to M/s S.M. Manpower Services Pvt. Ltd, Mandi, in September, 2015 for deploying DEOs, Peons/ MTS, Sweepers, Office Attendants, Gardeners etc for a period of one year which was further extended on yearly basis. During test check of record/ wages bills of outsourced employees for the month of June, 2018 and Feb, 2019 (paid in July, 2018 & March, 2019 respectively), the following irregularities were noticed which may be looked into and necessary remedial action taken:

**A) Non deposit of ESI contribution of employees with ESIC:** As per Rule 51 of the Employees State Insurance (Central) Rules, 1950, the amount of contribution to the ESI for a wage period shall be in respect of — (a) employer's contribution, a sum equal to 4.75 per cent of the wages payable to an employee; and (b) employee's contribution, a sum equal to 1.75 per cent of the wages payable to an employee. The CUHP, Dharamshala engaged DEOs, Office Attendants, Sweepers, Mali etc through M/s S.M. Manpower Pvt Ltd, Mandi vide allotment letter no 4-5/GA/CUHP/ Contract/HK&GS/2015/4451-55 dated 03.09.2015 w.e.f. 01.09.2015.

During test check of record it was noticed that amount of contribution to the ESIC, both the shares of employee and employer, was being paid by the CUHP to the contractor, but the same was deposited to the ESIC only for a few months. During scrutiny of print outs of "Employee Contribution" of some employees downloaded from the ESIC IP

Interface vis-à-vis monthly wage statement of these employees, it was revealed that the amount of contribution was deposited partially with the ESIC as given under:

Sr N o	Name & designation of employees / Login User	Period of contribution in EPFO	Contribution deposited to the ESIC (employee share)	
			Period	Amount
1	Anil Kumar, DEO, ESI No : 1416268119	10/2015 to 04/2019 (till date) except for 03 months	4/2017 to 7/2017 8/2017 11/2017 to 12/2017	266/- p.m. 257/- 266 /- pm
2	Anil Kumar, Mali ESI No :	10/2015 to 04/2019 (till date) except for 03 months	4/2017 to 08/2017 & 11/2017 to 12/2017	221/- pm
3	Rajat Rana, MTS	10/2015 to 04/2019 (till date) except for 03 months	4/2017 to 6/2017 7/2017 to 8/2017 11/2017 12/2017	183/-pm 189/-pm 189/- 183/-
4	Vivek, MTS	10/2015 to 04/2019 (till date) except for 03 months	4/2017 to 08/2017 & 11/2017 to 12/2017	189/- pm
5	Ramnik Singh, MTS	10/2015 to 04/2019 (till date) except for 03 months	4/2017 to 08/2017 & 11/2017 to 12/2017	189/- pm

Above figures shows that the due amount of ESIC contribution was not deposited in the accounts of employees with the ESIC for the period from 09/2017 to 10/2017 and then from 12/2017 till date in contravention of the aforesaid rules of Govt of India. The Contractor also did not provided ESIC card to the employees. This resulted in the denial of sickness and other benefits to these employees to be provided by the ESIC. The reason for the same may be intimated to audit.

**B) Non Payment of Contribution of EPF into EPFO by contractor:** As per Employees' Provident Funds and Miscellaneous Provisions Act, 1952, any establishment in which less than 20 employees are employed, a deduction of 10 % is required to be made from his/ her monthly salary/ wage of the employee towards his contribution to the subscription to the Provident Fund. Further, an equal amount of contribution is to be remitted by the employer along with necessary administrative charges. In case of more than 20 employees in an establishment, the percentage of contribution to EPF is 12.

During test check of 'EPFO Passbook' of the outsourced employees from the EPFO portal, it was noticed that EPF contribution, employee as well employer share, of all the aforesaid employees for the month of March 2016, March 2017 and October, 2018 (wage month Feb 2016, Feb 2017 & Sept 2018) was not deposited by the contractor with the EPFO.

The amount paid by the CUHP to the contractor and not remitted/ short remitted to the EPFO may be examined and worked out in respect of all the employees for the tenure of this contractor as well as for the period of previous contractors, if any, and necessary remedial measures taken to get the due amount of arrear deposited into the accounts of concerned employees after proper verification of facts under intimation to audit.

**C) Non preparation of employee-wise monthly wage sheet/ statement showing details of Salary:** During test check it was observed that while raising monthly wage bill, the contractor did not prepare salary sheet of individual employee. Such Salary sheet should mention inter alia – minimum wage/ basic wage, number of days of work, gross salary, deductions – EPF contributions, ESI contribution and other statutory deductions and net salary. As to how the University authorities passed and paid the wage bill submitted by contractor without the basic details of salary of employees. In the absence of such details of salary, as to how the University verified the compliance of deposit of statutory deduction by contractor with the concerned authorities i.e. EPFO, ESIC and Govt of India. Further, without salary sheet & amount of net salary as to how the University ensured that the net salary was credited into bank account of each employee.

**D) No record showing payment of wages in time:** As per Section 21 of Minimum Wages (Central) Rules, 1950, the wages of a worker in any scheduled employment shall be paid before the expiry of the **seventh day** after the completion of a month in the case of establishments in which less than one thousand persons are employed. Further, the employee, whose services are terminated, is required to be paid his wages before the expiry of second day of such termination. But no record in support of date of payment of wages to the outsourced employees was maintained by the department or obtained from the contractor.

**E) No Publicity to Minimum Wages Fixed:** As per Section 22, publicity to the minimum wages fixed under the Act, Notices in Form IX-A containing the minimum rates of wages fixed together with abstracts of the Act, the rules made there-under and the name and address of the Labour Inspector shall be displayed in English and in a language understood by the majority of the workers in the employment at the main entrances to the establishment and at its office and shall be maintained in a clean and legible condition.

**F) Non maintenance of relevant Registers/ record:** As per Section 26 (1) of the Minimum Wages Central Rules 1950, Employers have compulsorily to maintain a 'Register of Wages' in the prescribed form. During test check of record, it was observed that no 'Register of Wages' was maintained as per the Proforma prescribed under the aforesaid Rule. Further, as per Section 26 (2) 'wage slip' containing name, designation, wage period, rate of wages, total attendance, overtime wages, gross wages, total deduction, net wages is required to be provided to each employee every month. During audit, it was also noticed that wage slip as per aforesaid details were not provided to the outsourced employees.

Similar irregularities in respect of other categories of staff outsourced through the aforesaid agency and any other agency and for the balance period of the year 2018-19 and previous years may also be examined and necessary action taken under intimation to audit.

On being pointed out department has stated that reply will be furnished after examination of record.

**Para 9(A):- Non adjustment of advance Rs. 175.40 lakh**

Under Rule 323 (1) of GFR 2017 related to Advances for Contingent and Miscellaneous purpose. The Head of the Office may sanction advances to a Government Servant for purchase of goods or services or any other special purpose needed for the management of the office, subject to the following conditions: -

- (i) The amount of expenditure being higher than the Permanent Advance available cannot be met out of it. (ii) The purchase or other purpose cannot be managed under the normal procedures, envisaging post procurement payment system. (iii) The amount of advance should not be more than the power delegated to the Head of the Office for the purpose. (iv) The Head of the Office shall be responsible for timely recovery or adjustment of the advance.

During scrutiny of records it was noticed that the CU HP gave advances to various agencies. Some of the advances were pertaining to old period. These advances were not adjusted and an amount of Rs.17540882/- was lying unadjusted as of 31.3.2019. Some of the illustrative cases are mentioned as under:

CV. No and date	Amounts in Rs.	To whom advance paid.
55 28-04-2018	100000	Various Institute for recruitment and training Expenses
29 26-09-2018	534888	M/s IIM Ahemanda bad For membership and Subscription Expenses (Library)
57 26-12-2018	20010	Post Master Dharamshala for Post & Telegraph Expenses
37 17-01-2019	20040	Post Master Dharamshala for Post & Telegraph Expenses
72 22-03-2019	150500	Executive Engineer HP PWD(B&R) Division D Shala
73 22-03-2019	934588	M/s Executive Engineer HP PWD Kangra
450 30-03-2019	7000	NIFT Kangra
456 30-03-2019	13286	PAO DAVP, New Delhi
211 30-03-2019	583000	Contoler of Publication New Delhi
297 30-03-2019	180827	PAO DAVP, New Delhi
466 31-03-2019	49591	PNB Mandi

The necessary steps may please be taken for adjustment of the total amount of advance under intimation of audit

On being pointed out department has stated that reply will be furnished after examination of record.

**Para 9B:- Non- adjustment of advance granted to staff Rs 0.78 lakh.**

As per the standing order the fund drawn/advanced should have to be utilized in the same financial years and utilization in the following financial year is strictly prohibited. Contrary to the above order it has been observed that the number of the staff member have been given the advance during the 2018-19 for the petty purchase and to organize workshop and seminar. The advance given to the staff has not been incurred in full in the same financial years which resulted into the outstanding advance Rs. 77806/ against the various members. The detail of the outstanding advances is as under.

Sr. No.	Name of officer/ official/prof.	Amount in Rs.
1	Dr.B.C. Chauhan	17815
2	Dr.Shreeya Bakhshi Asstt. Professor	8000
3	Anil Kumar DEO	1530
4	Girish Sharma System analst	-341
5	Hans Raj MTS	2802
6	Jagdish Chand Rangra Registrar	11000
7	Narinder Kumar Cook	20000
8	Rajeev Rajput SO	15000
9	Vineet Sharma JE Electrical	2000
		77806

It can be seen from the above that an amount of Rs. 77806/ is outstanding against the above said officer /officials. On being pointed out department has stated that reply will be furnished after examination of record.

**Para 10:- Non completion of projects and unspent project funds amounting to Rs.32.88 lakh**

During scrutiny of records of sponsored projects, it was noticed that the funds for various projects were released to CUHP during 2015-16, 2016-17 and 2017-18. In following projects no expenditure was incurred during 2018-19.

Sr. No.	Name of PI	Name of project	Closing balance 31.3.2016	Closing balance 31.3.2017	Closing balance 31.3.2018	Closing balance 31.3.2019	Remarks
1	Dr.Asutosh Pradhan	10 days research methodology course for PHD students in Social Science	122550	122550	122550	122550	Funds remained unspent for more than 3 years.
2	Dr. Deepak Pant	Green Chemical recycling of polycarbonate plastic for syntheses of valuable chemicals and epoxy compounds	261487	12214	12214	12214	Funds remained unspent for more than 2 years.
3	Dr.Mustaq Ahmad	Studies on antagonistic isolates of trichoderma SSP for management of fusarium wilt of tomato	336985	282056	6526	15404	Unspent bal. was stated to be refunded.
4	Dr.Deepak Pant	Extraction of metals from waste lithium battery using chemical and biological extraction method	137316	9775	9775	9775	Funds remained unspent for more than 2 years.
5	Dr.Deepak Pant	Comprehensive study on natural radiation level in lesser Himalayan Zone	286826	336295	336295	336295	Funds remained unspent for more than 2 years.
6	Dr.Ayan Chatterjee	Start-up grant for newly recruited faculty	12064	5977	5977	5977	Funds remained unspent for more than 2 years.
7	Dr.Surinder Verma	Start-up grant for newly recruited faculty	41702	41702	41702	41702	Funds remained unspent for more than three years.
8	Hindi Rajbhasha	Establishment/upgradation of Hindi Department (UGC grant)	200000	200000	200000	200000	Funds remained unspent for more than three years.
9	Dr.Yusuf Akhter	GENOME-WIDE SCREENING OF OUTER MEMBRANE PROTEINS IN MYCOBACTERIUM SUBSP. Paratuberculosis (MAP) K-10: a repeat of.	---	---	1130034	1130034	Funds remained unspent for more than one years.
10	Dr.Suman Sharma	Social media as in influencer among foreign tourists visiting India	50250	50250	50250	50250	Funds remained unspent for more than three years.
11	Dr.Manoj Kumar Saxena	Commonwealth educational Centre for Asia	---	---	128697	128697	Funds remained unspent for more than one years.
12	Ambedkar Foundation Account	Ambedkar Foundation Account	---	---	500000	500000	Funds remained unspent for more than

							one years.
13	Dr. Manoj Kumar Saxena	National Council of Rural Institute(I)	---	---	300000	300000	Funds remained unspent for more than one years.
14	Dr. Yusuf Akhter	A project proposal Mycobacterium Tuberculosis	---	---	43511	435117	Funds remained unspent for more than one years.
						3288015	

It is evident from the above that the funds remained unspent for a period more than three years. Similar other cases if any may be scrutinized at university level also and intimated to audit accordingly. On being pointed out department has stated that reply will be furnished after examination of record.

**Para 11A:- Shortfall in intake of students.**

During scrutiny of records relating to admission of students it was noticed that the position of approved intake and actual intake in various courses during the year 2018-19 was as under:

Programme name	Year of launching	Approved intake	Actual intake	Short-fall	Shortfall percent
MSc (Computational biology)	2011	30	14	16	53
MSc (Environment Science)	2011	30	26	4	13
M. Lib Sc.	2010	30	27	3	10
MA English	2011	30	26	4	13
MA Hindi	2011	30	19	11	36
MA Sanskrit	2015	30	19	11	36
MA (Economics)	2010	30	23	7	23
MSW	2010	30	16	14	47
MA (Sociology)	2015	30	23	7	23
MA (Education)	2011	30	9	21	70
MBA (Specialization in tourism)	2011	30	27	3	10
MA (Journalism & creating writing)	2011	30	11	14	47
MA (New Media Communication)	2011	30	24	10	33
B.Sc. Physics	2015	30	26	4	13
BA Sanskrit	2015	30	3	27	90
B.Vocational Mass	2016	50	23	27	54
B.Vocational Marketing	2016	50	15	35	70
Certificate/ Diploma Course	2017	150	17	133	87
M Sc Physics	2011	30	34	-4	13
M.Sc. Botany	2011	30	32	-2	6

Above data showed that although the above courses were launched between 2010 and 2017 yet there was shortfall in actual intake ranging between 13 and 90 percent

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against the approved intake. Despite of spending huge funds and deploying the manpower the shortfall in intake was against of the very purpose of opening the CU HP. Besides, reasons for exceeding 4 Nos seat in M.Sc. Physics and 2 Nos seat M.Sc. Botany against the approved intake i.e.30 nos each resulting into excess intake ranging between 6 and 13 percent against the approved intake may be justified.

On being pointed out department has stated that reply will be furnished after examination of record.

**Para-11B: Intake of students exceeds prescribed number of seats in Ph D courses.**

During test check of record, it was observed that 17 physics students were enrolled against total 10 seats of Ph.D in the Physics Department. Similarly, intake in Environment Sciences Department was 24 against 10 seats, and in the Hindi Department, intake was 12 against a total number of 10 seats during the academic year 2018-19.

As per University Grant Commission (UGC) guidelines, the maximum number of Ph.D and M.Phil scholars permitted at any given point of time under a supervisor will be as follows:

Designation of Supervisor	Maximum number of scholars permitted at a given time		
	Ph.D	M.Phil	Ph.D (in departments where M.Phil is not offered)
Professor	08	05	10
Associate Professor	06	05	07
Assistant Professor	04	05	05

In view of the above guidelines of UGC and higher intake of students in CUHP as compared to the prescribed number of seats; academic standards in the University could suffer. In this regard, supervisor-wise list Ph.D students enrolled in all streams may be provided to audit along with reasons for higher intake.

On being pointed out department has stated that reply will be furnished after examination of record.

**Para-11C: Non transfer of lapsed 'Security Deposit' into the Students Aid Fund of University.**

As per Central University Himachal Pradesh Ordinance No 32, In case a student does not claim the refund of any amount lying to his/her credit within one calendar year of his/her leaving the University, it shall be considered to have been donated by him/her to the Students' Aid Fund. The period of one calendar year shall be reckoned from the date of announcement of the result of the examination taken by the student or the date from which his/her name is struck off from the rolls of the University. Further, at the time of admission each student is required to deposit security money amounting to Rs 1000/- to the University along with the requisite fee.

During test check of record, it was noticed that each concerned department maintain a 'Students Fee Collection Register' in which all the details of his/ her fee is mentioned at the time of admission. When a student, after completion of course or otherwise, applies to the concerned department for a refund of his/ her security deposit; the department forward the application along with a copy of bank passbook, to the Finance Branch for refund of the security. After forwarding of such application, the department just encircle the amount of Security fee with red ink, and term it as security amount refunded. No confirmation is obtained from the Finance Branch as to whether

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the amount is refunded to the concerned students or not. Further, scrutiny of Fee Collection Registers of many department showed that there were some cases of security amount of almost all academic sessions as old as 2012-13 which were not circled with red ink. Finance Department itself does not maintain any record of students whose security deposit is refunded and whose lying with university non-refunded..

Thus in the absence of the aforesaid data, the university would not be able to deposit lapsed 'Security Deposit' into the Students Aid Fund of University which is in contravention of the aforesaid ordinance of the CUHP. On being pointed out department has stated that reply will be furnished after examination of record.

**Para-12A: Overpayment of Rs 2.56 lakh and non-ascertaining the use of e-journal costing Rs 6,54,997/-**

As per Rule 21 of GFR pertaining to 'Standards of Financial Propriety', every officer incurring or authorizing expenditure from public moneys should be guided by high standards of financial propriety. Every officer should also enforce financial order and strict economy and see that all relevant financial rules and regulations are observed. Among the principles on which emphasis is generally laid are the following :- (i) Every officer is expected to exercise the same vigilance in respect of expenditure incurred from public moneys as a person of ordinary prudence would exercise in respect of expenditure of his own money. (ii) The expenditure should not be prima facie more than the occasion demands.

During test check of record of library, it was noticed that the CUHP subscribed an e-journal – ACS Science Essential Package (Chemistry Journals) from Balani Infotech Pvt Limited, Noida, Delhi and at a cost of Rs 6,54,997/- for a period of one year. The supply order for subscription of the journal was placed by In-charge Librarian Letter No CUHP/ LIB/NIQ/2018 dated 07.05.2018. The supplier submitted an invoice no 22/N/BL/18-19 dated 10.05.2018 amounting to Rs 6,54,997/- for payment, and the same was paid by the University. In the invoice subscription period was mentioned as '01.01.2018 to 31.01.2018'. Thus, the university made payment for subscription for full year, whereas the journal was actually subscribed from 22.05.2018 (dated mentioned in the Journal ledger) or 10.05.2018 (date of invoice). Thus the university made over-payment of Rs 2,55,707/- (654997 / 12 x 4.75 months) for a period of 4 months and 22 days, reasons for which may be furnished to audit.

Further, Library or the concerned department did not maintain any record of the data showing use of e-journal without which expenditure incurred on the e-journal cannot be justified as the period of subscription is limited and this asset (e-journal) ends with the end of subscription period. On being pointed out department has stated that reply will be furnished after examination of record.

**Para 12B:- Payment on account of printing of Question Papers and result preparation of Non -Teaching positions – Rs 8.02 lakh**

During test check of record of CUHP Dharamshala, for the year 2018-19, it was observed that a payment amounting to Rs 8,02,641/- was made vide voucher no 52 dated 09.07.2018 to two bank account of unknown firms on account of printing of question papers and result preparation of non-teaching positions. In this regard, the following information may be provided to audit for further scrutiny of payment and reasonableness of rates:

- 1 Number of question papers printed, used & unused, along with total number of printed pages. Stream/ Subject-wise details of question papers

along with total number of students enrolled and students appeared may be intimated.

- 2 Comparative statement/ details of rates obtained from various firms for printing of papers by citing/ naming the firms as – L-1, L-2, L-3 etc may be furnished to audit.
- 3 Details of the bills submitted by the firms may be furnished.
- 4 Similar details as aforesaid of result preparation of non-teaching positions and expenditure incurred.

On being pointed out department has stated that reply will be furnished after examination of record.

#### **Para-13A : Irregularities rendering internal control System.**

During test check of record, the following general irregularities are noticed:

1 **Improper maintenance of Receipts Books & related records** – i) Receipt Book No 23201 to 23300 – in some of receipts purpose on account of which the amount received was not mentioned (e.g. 23216, 23217. ii) In some cases, the amount in words was not mentioned (e.g. 23217, 23218, 24901, 24801, 24202, 24201). iii) In some receipts, amount in figure and in other cases amount in words is not legible in carbon copies. iv) In some cases, original receipts were not handed over to the payee, and these were lying placed along with the carbon copies. The misuse of such receipts cannot be ruled out.

2 **Improper maintenance of Students fee collection Registers:** During test check of 'Students fee collection Registers' of various departments, it was observed that – i) Roll number / Registration Number/ Admission number is not mentioned in the register neither the father's name of a student is mentioned in the register i) in some cases the register was not signed by the concerned HOD or competent authority at regular interval ii) There are many instances of cuttings and over-writings which were not attested by the concerned officers. In some cases, use of fluid was also noticed which is not allowed at all. A lot of cuttings and use of fluids was observed at page no 2 & 3 of register for Ph.D. Students (session 2018-19) of the School of Journalism, Mass Communication & New Media. iii) It was also observed that while remitting the fee collected to the Finance branch, a proper receipt in token of handing over the amount of fee was not obtained from the concerned dealing assistant of the Finance Branch. iv) In one case, it was observed that when a department/ wing remitted the fee directly to the concerned Bank account of the University, it handed over a photocopy of the bank counterfoil as a proof of remittance to the Finance Branch and retained the Original Copy of counterfoil with itself which is irregular. V) Mode of payment of fee was not mentioned in the Students fee collection register. Vi) Record of security refunded and lapsed security lying un-refunded was not being maintained. Viii) Fee collection register of Deptt. of Computer Science & Informatics was maintained very poorly. It had no chronology of date of admission or payment of fee, many cuttings in the registers and no entry of amount of refund of students.

3 **Irregular admission only on the basis of On-line fee receipt/ non-legible bank counterfoil fee receipt:** During test check, it was observed that Sh Kuldeep Singh, Ph.D student of School of Journalism & Mass Communication submitted fee of Rs 7440/- on 11.09.2018 online in the bank account (other than relevant portal and list generated by system analyst). The department accepted the same unauthentic receipt without confirming the receipt of fee from the Finance Department. Similarly, Sh Shailander of the same department deposited fee of Rs 3600/- directly to the bank

account on 27.08.2018, but bank stamp and signature of bank officer on the copy of fee receipt counterfoil was not visible. Even in such case, the department did not confirm the veracity of fee receipt from the Finance Branch.

4 **Hiring of Security Guards on DGR Rates:** The Government of India, vide Department of Public Enterprises Office Memorandum Number 6/22/93-GL-15-DPE(SC/ST) dated 01 Feb 1994 as amended from time to time, has instructed all Central Government Public Sector Undertakings/Enterprises (CPSU/CPSEs) to take security cover from Security Agencies sponsored by Directorate General Resettlement (DGR), an attached office of The Ex-servicemen Welfare Department, Min of Defence. As per DGR guidelines, in addition to basic wages, employer is required to pay Bonus, HRA, washing allowance, outfit allowance, ESI on amount of HRA and 1/6<sup>th</sup> amount of total as reliever charges also which were not mandatory as per the Minimum Wages Act, 1948, and Payment of Bonus Act, 1965

During test check of record of CUHP, it was noticed that the work of outsourcing of Security Guards and Security Supervisors was allotted to Himachal Pradesh Ex-Serviceman Corporation, Hamirpur. This agency is being paid the wages of the employee including the aforesaid allowances and bonus as per DGR rates. The CUHP is not a CPSU/ CPSE, and hence it is not mandatory for the University to outsource manpower at DGR Rates. Thus the University can save its resources by engaging an agency other than registered by DGR, Ministry of Defence.

5 **Improper maintenance of files in General:** Many files maintained by the Institute do not contain page number, in the absence of which the manipulation/ tampering/ removal/ replacement of vital documents of a file cannot be ruled out. Further sometimes it was also noticed that correspondence/ papers were not placed in chronological order. Maintenance of record in such a manner considerably dilutes the responsibility of an officials maintaining the record or taking over charge from his predecessor.

6 **Rent register, Asset Register, Computer issue Register, Computer History Sheet and maintenance Register,** dismantled material register, etc are not maintained which renders the internal control weak.

On being pointed out department has stated that reply will be furnished after examination of record.

**Para-13B: System of Internal Audit not introduced.**

Manual of Accounting procedure provide that an organization must make provision for Internal Audit for an objective, timely, systematic and professional examination of financial, administrative and other operations subsequent to their execution for the purpose of their evaluation and verification. Its objective is to ensure accuracy in accounts and efficiency in the operation of the accounts set-up. That apart, another objective is to ensure that prescribed procedures for receipts, payments and accounting are followed. Organization should also be geared to ensure prompt and adequate follow-up corrective action on the internal audit reports. Internal Audit should be completely independent of the operating unit.

During the course of audit of the CUHP, Dharamshala it was revealed that Internal Audit system is not in place in the University in the absence of which compliance of prescribed rules, regulations, procedures, detailed check of receipt of University dues, detailed check of receipt & issue of store and stock, proper disposal of unserviceable stock items etc cannot be ensured.

**Para-13C: Inordinate delay in disposal of unserviceable/ unused goods**

As per Rule 217 of GFR, (i) an item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item. (ii) The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable. (iii) The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilized. **A report of stores for disposal shall be prepared in Form GFR - 10.** (iv) In case of items becoming unserviceable due to negligence, fraud or mischief on the part of a Government servant, responsibility for the same should be fixed.

During test check of record, audit noticed inordinate delay in disposing of unserviceable stock items.

During June 2019 the committee met and expressed concerned about urgent need of auction in view of scarce space. It also referred to a clause (no 10.4) of Manual of Procurement of Goods 2017 issued by MoF, Govt of India. The committee resolved to call for quotations from local scrap dealers.

After lapse of a period of 26 months, even a list of unused articles was not got prepared by the aforesaid committee. **Such list / report of stores for disposal shall be prepared in Form GFR - 10 .** The list found attached by audit in the record read as 'Tyre (15), plastic spare parts, News-papers (Raddi), Annual Reports (old), Prospectus (old), Magazines (old), Agenda (old), UPS (not working), RO (water purifier).

In this regard, it was observed that no quantity, weight, number, period to which these article pertain to, date of purchase, cost of purchase, book value, unserviceable report from concerned technician and other relevant information was obtained by the committee, and even then the committee resolved to call for quotation from scrap dealers which is gross violations of aforesaid codal provisions. Further, it is evident that with the passage of time, value of the unserviceable articles depreciates and result in shortfall of revenue / sale proceeds. Further, such articles unnecessarily block the available office space.

**B) Non Accountal of Old Newspapers, Magazines, prospectus and unused forms :** During test check of record produced to audit and verbal queries to the Section Officer (Store), it was noticed that old Newspapers, Magazines, prospectus and unused forms in the University have never been auctioned. In this regard, the following information/ record from the inception of CUHP till March, 2019 may be provided to audit – i) Month-wise Number of Newspapers and Magazines prescribed by various departments/ offices/ libraries of CUHP. ii) Numbers of spare/ unused forms and prospectus. ii) Other stationery / files destroyed / waste papers etc. , and iv) and sale of such waste article along with detail of amount of sale proceeds deposited into CUHP account.

**Para-14A: A) Improper physical verification of Fixed Assets.**

**As per Rule 213 (1) of GFR, physical verification of Fixed Assets,** the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account. As per **Rule 213 (3),** (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified. (ii) A certificate of

verification along with the findings shall be recorded in the stock register (iii) Discrepancies, including shortages, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38.

During test check of records, it was observed that 'Physical verification Reports' for Non Consumable (Permanent) stock items for – i) TAB -1 (Dhauladhar Campus), ii) TAB-2, iii) Shahpur Campus iv) Sports Items , v) Girls Hostel & Boys Hostel vi) Dehra Campus were find prepared on loose papers instead of requisite certificate in the relevant stock register. In this regard following audit observations are made:

- 1 List of Non-consumable items as per stock register was not prepared and handed over to the relevant committee by the stock in-charge. In the absence of which as to how the Committee Members tallied the available items on site.
- 2 Physical Verification Certificate was not found recorded in the relevant register which against the aforesaid provision of GFR.
- 3 The Physical Verification Report of the TAB-I and TAB Shapur did not mention/ certify that verification was conducted vis-a-vis quantities given in the relevant stock register.
- 4 No certificate in the Physical verification Report of TAB-1 was given. Only the list of item found physically presented was prepared and signed by the physically verification committee.
- 5 Similarly, only list of items was given in case of Dehra campus. No certificate was given, neither any reference was given as to whether the available stock items were tallied vis-a-vis items given in the stock register.
- 6 It was not shown in the reports whether the Store Officer/ store in-charge was present when the physical verification was conducted.

**B) Non conducting of Physical verification of consumables:** As per Rule 213 (2) of GFR, a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. During test check of record, it was observed that no such physical verification is being conducted in CUHP

**C) Non conducting of Physical verification of Computers & Peripherals:** Similarly, physical verification of Computer & its Peripherals is not being conducted in any department of the CUHP since its inception which is again in contravention of the said GFR rules.

**D) Non preparation of 'Register of Stationery' and 'Computer consumables':** Separate stock register of 'Stationery Items' and 'Computer stationery & Consumables' in the prescribed Proforma are required to be maintained which is not being done in the CUHP. Monthly balance of such Stationery items is required to be conducted and signed by the controlling officer. During test check of record, it was observed that no such register are being maintained – neither by the 'Central Store' nor by 'Individual Department'. Entry of stationery and computer stationery is being done in a single

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register along with all kind of other consumables. In the absence of these registers consumption pattern and accountal of stock items cannot be ensured and which may lead to misuse and misappropriation of store items.

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E) **Non accountal of consumable Store-stock items in each Department:** As and when a department/ wing receive the store-stock items through indent from the Central Store, it is required to enter the same in its stock register of the department. Audit observed that no department enters these items in its stock register, in the absence of which accountal of store items cannot be ensured. On being pointed out department has stated that reply will be furnished after examination of record.

**Para-14B: Non-conducting of Physical verification of Library books and other General irregularities**

A) **Non- conducting of Physical verification of Library books:** as per GFR Rule 215 (i) complete physical verification of books should be done every year in case of libraries having not more than twenty thousand volumes. For libraries having more than twenty thousand volumes and up to fifty thousand volumes, such verification should be done at least once in three years. Sample physical verification at intervals of not more than three years should be done in case of libraries having more than fifty thousand volumes. In case, such verification reveals unusual or unreasonable shortages, complete verification shall be done.

During test check of record of Library of CUHP, it was noticed the main Library of the contained 40600 number of books and complete physical verification was required to be conducted at least once in three years. But the Physical Verification of books of main library was not conducted yet since its inception which against the aforesaid codal provisions. Further in the absence such physical verification, accountal of books cannot be ensured. Similar irregularity was pointed out in the Audit Report for the year 2016-17 (para No5), but the same was not complied with.

B) **Non-disposal of Old Newspaper and Magzines:** During scrutiny of records, it was observed that old newspapers and magazines were not disposed of since the inception of the Institution. Necessary action may now be taken keeping in view the rules of 'Preservation' of these items so that space of library may not be blocked/occupied unnecessarily.

C) **Non receipt of Newspapers and Magzines:** During test check of record, it was observed that some newspapers are not received on Saturdays and Sundays. Similarly, some volumes/ editions of magazines are not received i.e. GK Today (March 2018, Aug 2018), CSR (Apr, June, Aug 2018), Yojna (May, July, Dec 2018), Kurukshetra (Dec 2018), Inside Outside (Nov, Dec 2018) etc . No comments are given in the registers against blank space for these missing volumes. In case of non availability of these magazines and newspapers, the students/ teachers/ research scholars are deprived of the important vital teaching resources. Therefore, action taken to ascertain the reasons for non-receipt and calling for pending issues may be intimated to audit.

D) Further it was observed that signature of Librarian in-charge (Assistant Librarian) were not found appended on many important documents such as Accession Register, Magzines & Journal Ledgers and Registers for payment of Newspapers etc which render the internal control mechanism weak.

E) Cuttings / overwriting and use of white fluid at many places in the Accession Register are noticed, and the same are not found attested by the competent authority. Use of fluid is not allowed at all in the official records.

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On being pointed out department has stated that reply will be furnished after examination of record.

**Para-15A: Irregularities in the recruitment of Assistant Engineer.**

During test of record, it was noticed that an amount of Rs 5,04,038/- was paid vide voucher number 275 dated 31.03.2019 on account of salary of Shri Rishab Sharma, Assistant Engineer (Civil) for the period from 25.06.2018 to 31.03.2019. Further scrutiny of record available with the aforesaid voucher (noting dated 26.02.19) revealed that for recruitment for the Post of AE, the CUHP prescribed inter-alia working experience as – ‘Five years experience of supervising Civil Works in any Govt/ Govt approved ‘A’ Class Contractor, of which at least 3 years experience should be as Junior Engineer (Civil).’

Audit noticed that Sh Rishab Sharma, AE submitted an experience certificate dated 20.06.2017 issued by M/s Kamla Enterprises, Palampur, HP, (Class A Contractor) for a period from 02.07.2012 till date (20.06.2107). Further scrutiny revealed that the AE completed his Masters in Civil Engineering (Irrigation and Hydraulics) degree in the year 2014 from PEC University of Technology, Chandigarh. This shows that during a period of two years in between 2012 to 2014 AE simultaneously pursued his Master degree and worked in the firm of aforesaid Class A contractor. In this regard, following audit observations are made:

- 1 As to whether the CUHP verified the genuineness of the aforesaid experience certificate. If yes, relevant documents may be furnished to audit.
- 2 Whether the said candidate completed his Masters Degree full time or part-time. Date of enrolment and date of passing the said degree exam along with relevant documents in this regard may be also be furnished.
- 3 A copy of the recruitment notification may also be furnished.
- 4 Further action taken by the CUHP in the matter may also be intimated to audit.

On being pointed out department has stated that reply will be furnished after examination of record.

**Para-15B: Credit of Earned Leave in lieu of forgone vacation or a portion of vacation period.**

As per CCS (Leave) Rules 28, for persons serving in vacation departments in respect of any year in which a Government servant avails himself of a portion of the vacation, he shall be entitled to earned leave in such proportion of 30 days when governed by the exception to sub-rule (1) of Rule 26, as the number of days of vacation not taken bears to the full vacation. If, in any year, the Government servant does not avail himself of any vacation, earned leave shall be admissible to him in respect of that year under Rule 26.

Rule 28, further stipulate that a Government servant entitled to vacation shall be considered to have availed himself of a vacation or a portion of a vacation unless he has been required by general or special order of a higher authority to forgo such vacation or portion of a vacation. Provided that if he has been prevented by such order from enjoying more than fifteen days of the vacation, he shall be considered to have availed himself of no portion of the vacation.

During test check of service books of CUHP, Dharamshala, it was observed that Earned Leave in lieu of vacation foregone was credited in the leave account of some teachers. In this regard, a copy of all such orders of a competent authority issued till date to forgo such vacation may be provided to audit so that the entitlement/ credit of such earned leave could be verified, failing which, leave credit granted, if any, needs to be reversed.

**Para-16A: General irregularities:**

- 1 **Improper procedure of purchase:** As per GFR Rule 154, purchase of goods without quotation Purchase of goods up-to the value of Rs. 25,000/- only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format. **"I am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price."** During test check of record, it was noticed no such certificate is given on the bills (backside of bills) of such purchases.
- 2 **Receipts of Goods:** Further, on the bills for purchase of consumables and non consumable items, while receiving the items, it is required to certify that **'the goods received are of requisite quality and specification as per supply order, and received in good condition'**. But audit noticed that no such certificate is given by the receiver of the goods. A simple phrase 'Received and Verified' is mentioned which is against codal provisions.
- 3 **Improper Maintenance of Bills/ vouchers:** Bills after payment are required to be marked **'Paid & Cancelled'** with bold letter in red ink or with a stamp clearly visible. But it is not being done.
- 4 **Measurement Book (MB):** MBs maintained by the JE (Electrical) in not as per the required Proforma. Further, during scrutiny of MB in many cases, only the quantity and rate of items are found mentioned. In some cases, it was mentioned that these items are issued to a particular person or use in particular building. Daily or periodical measurement of work executed/ repair carried out or final execution of work was not mentioned in the MB at all. Further, JE (Civil) has not maintained an MB so far.
- 5 **No Training to Staff:** No training, Specific or general, to any category of staff was imparted by the University so far since its inception. During the period from 01.01.2018 to 31.07.2018, a total of 44 number of Non Teaching employees (including four MTS) joined the University, but no training has yet been imparted to these employees so far (July, 2019).
- 6 **Non Maintenance of Monthly Abstracts:** Monthly abstract showing period of running of DG set, Diesel consumed and amount of diesel consumed per hour was not maintained in the log book of Diesel oil for DG sets. During test check of record, it was noticed that a total amount of Rs 2,60,036/- was incurred on two DG Sets of the University, out of which an amount of Rs 2,22,489/- was incurred on the DG set installed in Shahpur Campus. Proper record needs to be maintained to ascertain the pattern of consumption and ensure accountal of purchase and use of diesel oil.

- 7 **Continuous posting for a longer stretch of time:** As per Govt rules, specific time limits are prescribed for period of posting at 'General' and 'Sensitive' place of posting in various departments/ organisations. During audit, it was observed that some official of CUHP are working at the same seat since 2011 or 2012 or inception of the University. This needs to be looked into by the CUHP authorities as to whether the aspect of longer posting in the Central Store is one of the factor for non accountal of store-stock items as pointed out in another audit memo.
- 8 **UPS == requisition, == distribution 69 out of 87, ==sign of committee on received bids not properly**
- 9 During the year 2018-19, it was noticed that the University did not publish their tender enquiries and details of bid awards on the Central Public Procurement Portal (CPPP) and on its website which is against the codal provisions of GFR. On being pointed out department has stated that reply will be furnished after examination of record.

**Para-16B: Non marking of inventory number on Furniture, electrical gadgets and computer & Its peripherals.**

During test check of record and physical inspection of various kind of furniture, electrical gadgets and computer & peripherals of the CUHP, it was noticed that inventory number is not marked on majority of such items. In some cases, inventory number is marked just by pasting a paper slip instead of a permanent marker on the body of the furniture items/ computers.

Further in case, where inventory number is marked with permanent marker, the inventory number was not found allotted in the PSR against such items, in the absence of which accountal of stock items cannot be ensured.

In the absence of specific inventory number, physical verification of these items cannot be carried out. Inventory number may now be allotted to in the relevant register and also marked on each item with permanent marker. Further, a list of all the items along with inventory number and location of each item of specific category may be handed over to the concerned committee constituted by the competent authority for their annual physical verification. On being pointed out department has stated that reply will be furnished after examination of record.

**Para-17A: Guidelines/ rule framed for Road Mileage Allowance in contravention of the TA rules framed by Govt of India.**

As per Department of Expenditure (DOE), Govt of India office memorandum number 19030/1/2017-E dated 13<sup>th</sup> July 2017 regarding travelling allowance, Mileage Allowance for journeys performed by road at places where specific rates have been prescribed will be paid – i) actual fare by any type of bus including AC bus Or at prescribed rate of AC taxi when journey is performed by AC taxi Or at prescribed rate for autorickshaw for journeys performed by auto rickshaw, own car, scooter, motor cycle, moped etc for Pay Level 14 or above).

Further, for Pay level 6 to 13, the mileage allowance is same as above with the exception that journey by AC taxi will not be permissible.

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Further, mileage allowance at places where no specific rates have been prescribed either by the Directorate of Transport of the concerned State or of the neighbouring States will be paid for journeys performed in own car/ taxi at the rate of Rs 24/- per Km.

During test check of record, it was noticed that the Finance Committee of CUHP vide agenda item number 24.13 of its 24<sup>th</sup> Meeting placed a proposal to enhance sitting fee and Travelling Allowance (TA) in consonance with UGC office memo No F.No.21-1/2015 (FD-1/B) dated 08.01.2018 vide which the Outstation members/ experts for intercity travel (located not more than 350 km each side) allowed to travel either by their own vehicle or taxi, and to reimburse the road mileage & Rs 20/- per Km or amount actually paid whichever is less. The Executive Council of CUHP in its 38<sup>th</sup> meeting held on June 6, 2019 approved the aforesaid proposal of the Finance Meeting.

In this regard, audit observed that regarding Travelling Allowance, the aforesaid Office memo dated 08.01.2018 of UGC is itself in contravention of the said Memorandum dated 13.07.2017 of the DOE, Ministry of Finance. The DOE, clearly prescribed that Road Mileage Allowance for journeys performed by road at places where specific rates have been prescribed by the concerned state or neighbouring state will be paid as per such rate. The UGC and CUHP both ignored the said provisions of the TA rules of DOE, Govt of India. The above TA guideline/ rule made by the University, when implemented, would result in overpayment of travelling allowances and loss to Govt exchequer.

On being pointed out department has stated that reply will be furnished after examination of record.

**Para-17B Test Check of logbooks/POL records.**

Office has incurred expenditure on purchase of fuel costing to the tune of Rs 1.80 lakh for running departmental vehicles. As regards fair consumption of fuel issued to vehicles it was seen that logbooks were maintained but monthly summary has not been maintained. Due to non-maintenance of summary audit could not watch safe fair consumption of fuel.

On being pointed out department has stated that reply will be furnished after examination of record.

**Para-17C Test checks of service books and allied records.**

Under Rules the increment of the officer/official has been granted annually, however, when the officer was on leave on the date of increment due to him/her, the increment shall be deferred till the officer resumed the duty. During the test check of records it has been noticed that Smt. Shaweta Nanda, Assistant Professor proceeded on study leave from 29-1-2018 to 28-1-2020 and the annual increment has been granted by the department to the officer from 1-7-2018 @ 2100+DA is irregular and needs justification.

On being pointed out department has stated that reply will be furnished after examination of record.



**Part III Follow up on findings outstanding from previous reports**

**LAR 2013-14**

Para-4 Non obtaining of challans in respect of service tax paid to M/s Rameswari Travel Agency, Dharamshala- Rs.1.06 lakh.

Final action awaited. Para stands.

**LAR-2014-15**

Para -1 Irregular payment of service tax to the agencies on account of outsourced man power Rs. 8.31 Lakh

Final action awaited, Para stands

Para-2 Irregular purchase of laptops and I -Pads in contravention of the instructions of the Ministry of Finance - Rs.37.40 lakh and blockade of funds due to non-issue of balance iPads - Rs.4.59 lakh

Final action awaited, Para stands

Para-5: Irregular purchase of Franking Machine - Rs. 0.85 lakh

Reply not supported with documentary evidence. Para stands.

Para 10 Shortage of staff.

Para stands

**LAR 2015-16**

Para:1 Excess expenditure on award of new contract of security services due to avoid the process of inviting open tenders- Rs. 50.91 Lakh

Reply not tenable Para stands

Para: 2 Awaiting transfer of proposed land for establishment of permanent campus of the Central University of HP even after incurring an unfruitful expenditure of Rs.93.58 lakh.

Reply not submitted Para stands

Para 3 Excess Expenditure towards Advertisement & Publicity Rs. 89.00 Lakh.

Reply not submitted Para stands

Para:5 Non-recovery of excess amount of pay due to pay fixation-Rs. -Rs.3.73 lakh

Final action awaited Para stands.

- Para: 6 Irregular payment of rent of boys hostel due to advance enhancement of rent- Rs.4.26 lakh.  
Reply not tenable Para stands
- Para:7 Non-transfer of unclaimed security deposits of students after due period to Student Welfare Fund-Rs. 3.36 Lakh.  
Para is deleted from here
- Para 8 Awaiting permanent installation of equipment named "Thermo cyclor and Vertical Electrophoresis" in Earth and Environment Sciences lab valuing < Rs.10.00 lakh.  
Reply not submitted Para stands
- Para:10 Non-claiming of rebate on giving advertisement in newspapers-Rs.0.12 Lakh.  
Reply not submitted Para stands.
- Para:11 Irregular claim by the contractor of photocopies irregular continuation of contract beyond approved period.  
Reply not submitted para stands
- Para:12 Misc. Points regarding maintenance of various records/registers.  
3. Non-preparation of bill register for making the bills of payments.  
Reply not submitted para stands.  
4. General observations  
Reply not submitted Para stands.

#### LAR 2016-17

- Para 1 Irregular grant of advance increment to professors resulting into loss of exchequer mounting to Rs. 15.79 lakh.  
Reply not furnished para stands
- Para 3 Non maintenance of separate accounts for the grants resulting into mixing of GIA.  
**Para deleted from here**
- Para 4 Non maintenance of Register of Grants. .  
Reply not furnished para stands
- Para 5 Non-conducting of physical verification of library books .  
Prar is deleted from here
- Para 6 Inadequate internal control.

(i)	Non-filling of post of Internal Audit Officer	Sub para updated hence deleted from here.
(ii)	Non maintenance of	Reply not furnished hence

	LTC,TA,Medical Reimbursement Registers etc.	para stands.
(iii)	Non-filling of key posts	para updated hence deleted from here.
(iv)	Functioning of Finance and Administration from distance.	Now both these departments are functioning in Dharamshala though in different buildings. Para may be settled.

Para:-7 Non-rotation of Security Guards deployed at CHUP provided by HP Ex-Serviceman Corporation.

Para stands.

Para 8 Wrong fixation of pay of Sh. Hind Bhushan on holding addl. Post of PS to the VC.

**Para deleted from here**

Para 9 Non-production of the tour programme to visits of Dr. K.C. Agnihotri, VC.

Compliance is awaited para stands.

Para 10 Pay fixation without production of PPOs

Compliance is awaited para stands.

Para 11 Non production of bill/cash memo 389 dated 2.12.2015 submitted by Sh. JC Rangra, Registrar for hiring a taxi to the audit.

**Para settled.**

#### **LAR 2017-18**

Para 1 Parking of unutilized funds Rs. 75.40 crore.  
Para deleted from here

Para 2 Irregular payment to vender for processing the applications-Rs.20.43 lakhs

Para stands

Para 3 Non adjustment of advance Rs. 16.20 lakh

Para deleted from here

Para 4 Non completion of projects and unspent project funds amounting to Rs.13.85 lakh  
Para deleted from here

Para 5 Shortage of manpower.  
Para stands

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Para 6 Shortfall in intake of students.

**Para deleted from here**

Para 7 Non maintenance of store/assets registers properly

Para stands

Para8 **Miscellaneous shortcomings**

Para stands

**Part IV Best Practices**

Nothing found mention worthy.

**Part V Acknowledgement**

The records and information required for the purpose of audit was supplied as and when required by audit. DDO and Finance Staff extended full cooperation to the audit party. Detailed meeting was held with the Head of Office on the commencement and conclusion of audit in a cordial atmosphere.

*Yam S D*  
Sr. Audit Officer



सं./No: डी.जी.ए.(सेंट्रल)/के.व्यय.(वैटिंग)/2021-22/ 202-203

दिनांक/Dated: 25-2-2022

सेवा में,

Finance Officer

Central University of Himachal Pradesh

Dharamshala (HP)-176215

महोदय/महोदया,

आपके कार्यालय से सम्बंधित 2019 से 2021 तक अवधि की आपके लेखा परीक्षा की निरीक्षण रिपोर्ट का इस अनुरोध के साथ संलग्नित की जाती है कि प्रत्येक अनुच्छेद के विरुद्ध की गई कार्यवाही का उसके सन्मुख टिका की गई प्रतिलिपि इस कार्यालय को इस पत्र के जारी किये जाने की तिथि से 6 सप्ताह के भीतर भेज दे।

निरीक्षण रिपोर्ट को आपके कार्यालय द्वारा प्रस्तुत व उपलब्ध करवाई गई सूचना के आधार पर तैयार किया गया है। यह कार्यालय किसी भी तरह की गलत सूचना और उपलब्ध न कराई गई सूचना के लिए उत्तरदायी होना अस्वीकार करता है।

भवदीय

वरिष्ठ लेखापरीक्षा अधिकारी

प्रतिलिपि : निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु भेजी जा रही है।

The Secretary

Department of Higher Education

Ministry of Human Resource Development

124 -c Shastri Bhawan Dr Rajendra Prasad Road New Delhi - 110002

E-2-211

वरिष्ठ लेखापरीक्षा अधिकारी



# **Audit and Inspection Report on the accounts of Central University of Himachal Pradesh, Dharamsala Distt. Kangra (HP) for the year 2019-21**

## **Part-I :-Introductory**

The Central University of Himachal Pradesh, Dharamsala is an autonomous body registered under the Central University Act No.25 of 2009 having the objective to disseminate advance knowledge by providing instructional and research facilities in such branches of learning as it may deem fit, to make special provisions for integrated courses in humanities, social sciences, sciences and for promoting innovations in teaching learning process and inter-disciplinary studies and research; to educate and train manpower for promotion of science and technology; and to pay special attention to the improvement of the social and economic conditions and welfare of the people, their intellectual, academic and cultural development.

Audit and Inspection Report on the accounts of Central University, Himachal Pradesh, Dharamsala, Distt.Kangra (HP) for the year 2019-21 was conducted under Section 19(2) of the CAG's DPC Act, 1971 by an audit party headed by Shri. Anand Attri, Asstt.Audit Officer from 17-01-2022 to 28-01-2022 under the supervision of Shri Jaswant Singh, Sr.Audit Officer.

Prof. (Dr.) Kuldeep Chand Agnihotri held the charge of the Vice Chancellor during the period under audit. The charge of the DDO/Finance Officer during the period was held by the officers as under :-

Sr.No.	Name and Designation	Period
1.	Prof.kuldeep chand Agnihotri VC	20-04-2015 to 25-03-2021
2.	Prof.Roshan Lal Sharma VC	25-03-2021 to 28-07-2021

The Administrative Wing and Finance Wing of the University are situated at Dharamsala whereas the academic wings are situated at Shahpur, Dehra and Dharamsala of District Kangra. The university is connected with Telephone No. 01892-229330.

The financial position of the university for the year 2019-21 was as under:-

Year	Opening	GIA received during the year	Internal receipt including interest on FDR	Total receipt during the year	Total funds available	Amount Utilized	Unutilized Amount
2019-20	7369.40	2720.59	643.34	3363.93	10733.33	3222.94	7510.39
2020-21	7510.39	3726.26	558.60	4284.86	11795.25	3594.94	8200.31

### Disclaimer

The Inspection Report has been prepared on the basis of information furnished and made available by the Central University of HP Dharamsala, Distt. Kangra for the year 2019-21. The office of the Director General of Audit (Central) Chandigarh disclaims any responsibility for any mis-information and/or non-information on the party of auditee.

The results of the audit are incorporated in the succeeding paragraph.

## Part-II Audit findings

### Current Report

#### Part-II (A) :- Significant audit findings

NIL

#### Part-II (B) :- Incidental Audit Finding

#### Para 01 :- Parking of unutilized Funds- Rs. 8200.31 lakhs

As per Rule 230(7) of GFR when recurring Grant-in-aids are sanctioned to some Institution or Organization for the same purpose, the unspent balance of the previous grant should be taken into account in sanctioning the subsequent grant. Further Rule 238(2) ibid provides that in respect of recurring Grants, Ministry or Department concerned should release any amount sanctioned for the subsequent financial year only after Utilization Certificate in respect of grants preceding financial year is submitted. Release of grants-in-aids in excess of seventy five percent of the total amount sanction for the subsequent financial year shall be done only after utilization certificate and the annual audited statement relating to Grant-in-aids released in the preceding year are submitted to the satisfaction of the Ministry/Department concerned. The position of grants received, grants utilized and unspent balances the years 2017-18 to 2020-21 was as under

(Rs.in lakhs)

Year	Opening Balance	Grant in aid received during the year	Interest receipt (Intt.in FDRs etc.) during the year	Total receipts during the year	Total funds available	Amount Utilized	Unutilized Amount
2017-18	5883.17	2853.94	581.97	3435.91	9319.08	1779.14	7539.94
2018-19	7539.94	1812.27	630.76	2443.03	9982.97	2613.57	7369.40
2019-20	7369.40	2720.59	643.34	3363.93	10733.33	3222.94	7510.39
2020-21	7510.39	3726.26	558.60	4284.86	11795.25	3594.94	8200.31

It is evident that the budget estimates were being prepared without taking cognizance of unspent balances of previous years. Thus University should prepare the budget estimates of actual requirement taking into consideration the huge amount of unspent balance of previous year so as to avoid the parking of funds on higher side and maximum utilization of funds received during the year.

In reply of audit memo it was stated that the audit observation had been noted and the desired action shall be ensured. Final compliance is awaited.

**Para 02:- Non completion of projects and unspent project funds amounting to Rs.154,15 lakhs**

During scrutiny of records of sponsored projects, it was noticed that the funds for various projects were released to CUHP. In following projects no expenditure was incurred during 2019-21:-

Sr. No.	Name of PI	Name of Project	Closing Balance 31.12.2021
1.	Dr. B S Gautam	A Study of Integration Process of Jammu & Kashmir	174020
2.	Dr. ShreeyBakshi	Jammu & Kashmir Displaced Person	301037
3.	Dr. KhushbuSrivastva	The Study of Certain Curve	125162
4.	Dr. Anurag Linda	Glacier Dynamics	2220372
5.	Dr. SatishGnjoo (Retired)	Tribal Communities of H.P	850000
6.	Dr. GireeshGourav	Sankraman me LoksanskritikParampara	40010
7.	Dr. ChamanLal	Marketing Strategies	143853
8.	Dr. AyanChatterjee	Gravitational Imprisonment	120931
9.	Dr. Suman Sharma	Handicraft Tourism	379311
10.	Dr. JeyPrakash	Sanchar Ki BhartiyaAvdharna	80000

11.	Dr. AyanChatterjee	Anyalytical and Numerical Study of Black Holes	549545
12.	Dr. Anuragh Linda	Revival of Springs	314000
13.	Dr. Pramod Kumar	Microemulsion Mediated Multifunction	627137
14.	Dr. Pradeep Kumar	The Studies in Five Thematic Areas	70162
15.	Dr. AmitBasantray	Food & Nutritional Security Among SC	245850
16.	Dr. A.K. Mahajan	Site Characterizat on of CHD, Mohali &Panchkula	5801932
17.	Dr. Rajender Kumar	Polydopamine Based Nanoparticles	623333
18.	Dr. Himisha Dixit	A Comprehensive Study of Mettalprotene	231680
19.	Dr. AnkitTandon	Developing Emission Inventory	711450
20.	Dr. Dixit Sharma	Insight Into Secretome	1176500
21.	Dr.B.S Gautam	Ambedkar Foundation	500000
22.	Dr. Manoj Sexsena	Common wealth Education Media Centre for asia	128697
Total			15414982

It is evident from the above that the funds remained unspent for a period more than three years. Similar other cases if any may be scrutinized at university level also and intimated to audit accordingly.

On being pointed out in audit, it was stated that the factual position will be confirmed with reference to the record and will be informed accordingly. Final action is awaited

**Para 03-(A) Non adjustment of advance Rs.89.52 lakhs**

Rule 323 (1) of GFR 2017 (Rule 292 & GFR 2005) Advances for Contingent and Miscellaneous purpose. The Head of the Office may sanction advances to a Government Servant for purchase of goods or services or any other special purpose needed for the management of the office, subject to the conditions that (i) The amount of expenditure being higher than the Permanent Advance available, cannot be met out of it; (ii) The purchase or other purpose cannot be managed under the normal procedures, envisaging post procurement payment system; (iii) The amount of advance should not be more than the power delegated to the Head of the Office for the purpose; and (iv) The Head of the Office shall be responsible for timely recovery or adjustment of the advance.

During scrutiny of records it was noticed that following advances were given by the institute but despite of elapse of a period of more than one year the same had not been recovered/adjusted till date which was against the financial rules referred to above.

S. No.	NAME OF THE PARTY	CURRENT YEAR
1.	EXECUTIVE ENGINEER, HPSEBL, DHM	188800.00
2.	EXECUTIVE ENGINEER, IPH, DHM	88424.00
3.	C-DAC, NODIA	310284.00
4.	POSTMASTER, DHARAMSHALA (H.P.)	20061.00
5.	NATIONAL INFORMATICS CENTRE SERVICES INC.	5565240.00
6.	CONTROLLER OF PUBLICATION, NEW DELHI	11000.00
7.	DAV COLLEGE, KANGRA	10000.00
8.	PRINCIPAL, FOOD CRAFT INSTITUTE, DHARAMSHALA	0.00
9.	M/s. ALLIED PUBLISHERS SUBSCRIPTION AGENCY, NEW DELHI	138037.00
10.	M/s. ADAVATIA ASHRAMA, KOLKATA	2932.00
11.	M/s. ASHOKA TRAVELS & TOUR, NEW DELHI	142606.00
12.	PAO, DAVP, NEW DELHI	556281.00
13.	RAJKAMAL PRAKASHAN PVT. LTD., NEW DELHI	500.00
14.	INDIAN JOURNAL OF FINANCE	2200.00
15.	SEAPIA BOOKS	2000.00
16.	BSNL	1890013.00
17.	M/s. KOVAI MEDIA PVT. LTD.	24000.00
<b>Total (Rs.)</b>		<b>8952378.00</b>

The necessary steps may please be taken for adjustment of the total amount of advance under intimation to audit.

In response to the audit memo it was stated that the factual position will be confirmed with reference to the record and will be informed accordingly. Final action is awaited.

**Para 3- (B) Non adjustment of advance granted to staff Rs.1.18 lakhs**

As per standing orders the fund drawn/advance should have to be utilized in the same financial year and utilization in the following financial year is strictly prohibited. Contrary to above order it has been observed that a number of staff member were given advance during 2019-20 and 2020-21 for the petty purchase and to organize workshop and seminar. The advance given to the staff were not incurred in full in the same financial years which resulted in to the outstanding of advance Rs.1,17,693/- against the various members. The detail of the outstanding advances is as under:-

S. No.	NAME OF EMPLOYEE	Amount in Rs.
1.	BRIG. JAGDISH CHAND RANGRA, REGISTRAR	11000.00
2.	DR. SHREEYA BAKSHI, ASSISTANT PROFESSOR	61050.00
3.	SH. GIRISH SHARMA, SYSTEM ANALYST	(341.00)
4.	SH. RAJEEV RAJPUT, ASSISTANT REGISTRAR	15000.00
5.	SH. GAURAV CHAMBYAL, DATA ENTRY OPERATOR	10000.00
6.	SH. RAJEEV KUMAR, DRIVER	10000.00
7.	DR. ASHUN CHAUDHARY, ASSISTANT PROFESSOR	(348.00)
8.	MD. SUAIB KHAN, ASSISTANT	15000.00
9.	DR. HARSHVARDHAN, PROFESSOR	(4730.00)
10.	SH. SURJIT KUMAR, MTS	1062.00
<b>Total (Rs.)</b>		<b>117693.00</b>

Reasons for non adjustment of these advances may be intimated to audit.

In response to the audit memo it was stated that the factual position will be confirmed and informed accordingly. Final action is awaited.

**Para 04:- Non recovery of excess payment made to NICSI Rs.21.10 lakhs**

With a view to providing campus connectivity with high speed internet, the Ministry of Human Resources Development (MHRD) has partnered with the Ministry of Electronics and IT for creating and utilizing the National Knowledge NKN). For this purpose, a Centrally Sponsored Plan Scheme namely National Mission on Education through Information and Communication Technology (NMEICT) was initiated by the Department of Higher Education of MHRD. One of the objectives of this scheme is to provide each university campus Wi-Fi so that the students, faculty and administrative staff of the university can access NKNB and thus get connected to the internal resources and internet.

MHRD vide its letter No.F.No.16-28/2009-DL/TEL dated 14-12-2015, sanctioned an amount of Rs. 163.58 lakhs to the CUHP Dharamshala for the aforesaid project. For execution of the aforesaid project, an MOU for establishment of Hotspot/Wi-Fi campus connect at 38 central universities was signed among MHRD, University Grant Commission (UGC) National Informatics Centre Services Incorporated (NICSI) and 38 central universities in August, 2016, the task of implementation of the project was assigned to NICSI which is a Govt. of India Enterprise under the Ministry of Electronics and Information Technology.

The UGC vide its letter no. F.71-9/2016 (CU) dated 29thn August 2016 released a grant amounting to Rs.130.86 lakhs to the CUHP Dharamshala. The university in turn, released the same amount to the NICSI on 19-09-2016 for execution of project vide Cheque no, 759037 dated 19-09-201. The project was implemented by NICSI through WIPRO and completed the work on

In this connection following audit observations are made which may be, looked into :

- 1) As per partial statements submitted by the NICSI an amount of Rs. 21.10 lakhs is lying available with NICSI. Thus there was an excess amount of Rs.21.10 lakhs was recoverable from the NICSI. Reasons for non recovery of excess amount of Rs.21.10 lakhs from the NICSI may be intimated to audit.
- 2) As per partial statement penalty of Rs.20,10,241/- had been imposed. In this regard, it may also be intimated that whether GST on penalty had been deducted or not.

In response to audit memo it was stated that the matter is being taken up with the concerned department and the factual position will be intimated accordingly. Final action is awaited.

**Para 05:- Non procurement of material from GeM of Rs. 17.49 lakhs**

Para 1.1.3 of the GEM manual provides that the portal was launched on 9th August 2016. Rules for procurement through GeM have been incorporated in GFR 2017 as Rule 149. As per para 1.1.4 all Central Government and State Government Ministries / Departments including its attached / subordinate offices, Central and State autonomous bodies, Central and State Public Sector Units and local bodies etc have been advised to make procurement through GeM portal, which shall provide an end to-end online Marketplace. Further vide Ministry of commerce and Industry Department of Industry policy and Promotion letter No. P-45021/2/2017-PP(BE-II) dated 28.05.2021 the instruction issued for public procurement. It contained that in respect of procurement through Government E-Marketplace (GeM) shall, as far as possible, specially mark the items which meet the minimum local content while registering the items for display, and shall wherever feasible make provision for automated comparison without purchase preference and for obtaining consent of the local supplier in those cases where purchase preference is to be exercised.

Scrutiny of records revealed that department of university had purchased material of Rs.17,48,939/- through tender system during the year 2019-20 and 2020-21 without obtaining of non availability certificate from GeM, which was irregular as well as in contravention of GeM rules.

This needs justification in audit. The details of which is given below :-

Sr. No.	Supplier	Description	Year	Amount
1.	Research Aid & Instrument Jr. Vr. No. 269 dated 31.03.2020	Lab Consumables	2019-20	3,34,653.00
2.	Research Aid & Instrument Jr. Vr. No. 270 dated 31.03.2020	Lab Consumables	2019-20	5,70,293.00
3.	Nav Bharat Printer Jr. Vr. No. 290 dated 31.03.2020	Stationery Items	2019-20	71,740.00
4.	Nav Bharat Printer Jr. Vr. No. 293 dated 31.03.2020	Stationery Items	2019-20	20,365.00
5.	New Himachal Furnisher Jr. Vr. No. 287 dated 31.03.2020	Furniture	2019-20	1,32,750.00

6.	New Himachal Furnisher Jr. Vr. No. 291 dated 31.03.2020	Furniture	2019-20	49,737.00
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7.	Jupiter Engineering Works Jr. Vr. No. 162 dated 31.03.2021	Equipment lab.	2020-21	3,26,340.00
8.	Dhruva Creations Palampur Jr. Vr. No. 268 dated 31.03.2021	Furniture	2020-21	69,502.00
9.	Ganesh Handlooms Kangra Jr. Vr. No. 318 dated 31.03.2021	Furniture (Girl Hostel)	2020-21	70,000.00
10.	Himachal Metal Industries Kangra Jr. Vr. No. 266 dated 31.03.2021	Furniture (Kitchen Appliance)	2020-21	24,330.00
11.	Himachal Metal Industries Kangra Jr. Vr. No. 267 dated 31.03.2021	Furniture (Kitchen Appliance)	2020-21	24,900.00
12.	Research Aid & Instrument Jr. Vr. No. 311 dated 31.03.2021	Equipment lab.	2020-21	39,332.00
13.	Thakur Scientific & Surgical Jr. Vr. No. 284 dated 31.03.2021	Lab Consumable	2020-21	14,997.00
<b>Total(Rs.)</b>			<b>Total</b>	<b>17,48,939-00</b>

Reasons for purchase of material without obtaining the non availability certificate from GeM. may be intimated to audit.

On being pointed out in audit it was stated that the said procurement of material had been made after observing all codal formalities in the exigency of services. Reply is not tenable.

**Para 06:- Irregular payment of inadmissible transport allowance to teaching staff for the whole calendar month covered by vacation/absence-Rs 6.64 lakh/-**

Govt. of India, Ministry of Finance, Department of Expenditure vide office memo no.21/5/2017-E.II (B) dated 07-07-2017 implemented the recommendations of the 7<sup>th</sup> Central Pay Commission relating to grant of Transport Allowance to Central Govt. Employees. As per order Transport Allowance is admissible to the employees at the rates applicable in the Pay level. As per clause 3 (f) of the said order, transport allowance shall not be admissible to vacation staff when such vacation spell, including all kinds of leave, cover the whole calendar month.

During test check of records of Central University Himachal Pradesh Dharamshala District Kangra (H.P) for the period from 04/2019 to 03/2021, it was noticed that due to covid19 all staff members including teaching and non teaching were directed to work from home as per order of UGC vide latter dated 21.03.2021, Further it was noticed that Transport allowance of Rs 664678/- for the month of 04/2021 were disbursed to these employees (as per Annexure A) which had been

resulted into inadmissible payment of Transport Allowance. This needs to be recovered from the concerned officials under intimation to audit.

Further, this is also stated that no record in respect of attendance sheet of faculty was maintained by the CUHP Dharamshala for the period 04/2019 to 03/2021. Similar kind of cases in which recovery was due may be reviewed at your own level.

In reply it was noticed that the factual status will be confirmed with reference to the records. Final action is awaited.

**Para 07:- Non transfer of lapsed Security Deposit of Rs 3.35 lakh into the Students Aid Fund of University.**

As per Central University Himachal Ordinance No 32 , In case a student does not claim the refund of any amount lying to his/her credit within one calendar year of his/her name is struck leaving the University , It shall be considered to have been donated by him/her to the students aid fund. The period of one calendar year shall reckoned from the date of announcement of the result of the examination taken by the student or the date from which his/her name is struck off from the rolls of the University. Further, at the time of admission each student is required to deposit security money amounting to Rs 1000/- to the University along with the requisite fees.

During Test check of record of CUHP Dharamshala 2019-21 it was noticed that an amount of Rs 335500/- was found lying after lapsing one calendar year from the date of announcement of the result of the examination of the academic year i.e 2016-17 to 2017-18. Therefore, the above said amount of Rs 335500/- was to be deposited into the account of student aid fund of university. The same amount may be deposited at the earliest under intimation to audit.

In response to the audit memo it was stated that the compliance will be ensured as per audit observation. Final action is awaited.

**Para 08:- Irregular expenditure on air travel Rs. 1.26 lakhs.**

Vide OM NO.19030/1/2017-E.tV Government of India Ministry of Finance Department of Expenditure issued instructions in regard to travelling allowance to Central Government employees after implementation of the 7th pay commission. This O.M. are applicable to autonomous bodies funded by Government of India. As per instructions applicable from time to time journey shall be performed by taking Air India flights on Govt expenditure.

During test check of records of CUHP Dharamshala District Kangra (H.P) for the year 04/2019-03/2021 it was noticed that payment of Rs 1,44,035/-was adjusted vide voucher No.80

dated 25.03.2021 against an advance of Rs 2,50,000 made to Sh. Sanjay Kumar Singh Hindi Officer to meet out the expenses i.e lunch, refreshment and booking of air tickets of fact finding committee. Further it was noticed that an amount of Rs.1,25,980/- was incurred in respect of committee members for booking private airlines i.e Spice Jet and Indigo.

In this connection following audit observations were made which may be looked into.

1. Reasons for bookings of private airlines (Spice Jet and Indigo) against the instructions issued by the Government of India may be furnished.
2. Fact finding report of the committee was not shown to audit and the same may please be supplied to audit.

Performing the journeys by private airlines was against the instructions issued by the Government of India as referred to above so the expenditure of Rs.1,25,980/- was not in order. Similar cases may also be reviewed at your own level under intimation to audit

On being pointed out in audit it was stated that the factual position will be ascertained and informed accordingly.

**Para 9:- Non deduction of TDS Rs.0.45 lakh**

The provisions of TDS are applicable from 1st Oct 2018 [Notification No. 50/2018 – Central Tax dated 13th Sept 2018]. TDS @ 2% is required to be deducted on payment made to the supplier of taxable goods or services or both where the value of such supply under a contract exceeds Rs. 2.5 Lakhs.

Scrutiny of records of the Central University of Himachal Pradesh Dharamshala it was noticed that Institute purchased the material from different agencies during the year 2019-20 and 2020-21 and payment of Rs. 22,44,395/- were made to the Suppliers. but TDS GST amounting to Rs.44888/- as detailed below were not deducted from the suppliers.

Sr. No.	Name of Supplier	Description of Material	Vr. No. & Date	Taxable Amount	TDS not Deducted
1	M/s. HLBS Pvt. Ltd., Madhya Pradesh	Computer Desktop CM 44 CORE 15	Payment Vr. No. 30 dated 11.06.2019	688271.19	13765.42
2	M/s. G.R. Solutions, New Delhi	Sports & Gym Material	Payment Vr. No. 19 dated 03.07.2019	298800.00	5976.00
3	M/s. Munish Sharma (Owner of Tirupati Building, Kangra)	Rent of Buidling Mens Hostel	Jr. No. 09 dated 02.12.2019	797650.00	15953.00

4	M/s. Stable Wood , Dharamshala	Rent of Buidling Mens Girls Hostel	Jr. No. 124 dated 31.10.2019 & Jr. No. 11 dated 02.12.2019	459674.00	9193.48
<b>Total (Rs.)</b>				<b>2244395.19</b>	<b>44887.90</b>

This needs. to be justified.

In response to the audit memo it was stated that the deduction of TDS is being made from all the bills. However factual position with regard to deduction is being ascertained and audit will be informed accordingly. Final action is awaited.

### Part-III (B) :- Review of old objections

Section A para if settled inadvertently through the LAR, may not be treated as settled as the same is being pursued separately

Period of IR	Para no.	Title of Para	Remarks
2013-14	Para 4	Non –obtaining of Challans in respect of Service Tax paid to M/s. Rameshwari Travels Agency, Dharamshala – Rs. 1.06 Lakhs.	Para stands
2014-15	Para 1	Irregular payment of Service Tax to the agency on account of outsourced man power – Rs. 8.31 Lakh.	Para stands
	Para 2	Irregular purchase of laptops and I-Pads in contravention of the instructions of Ministry of Finance – 37.40 Lakh and blockade of fund due to non-issue of balance I-Pads – Rs. 4.59 Lakh.	para is settled
	Para 5	Irregular purchase of Franking Machine – Rs. 0.85 Lakh.	Para stands
	Para 10	Shortage of Staff	para settled
2015-16	Para 1	Excess expenditure on award of new contract of security services due to avoid the process of inviting open tender – Rs. 50.91 Lakh.	para settled

		equipment named "Thermo System and Vertical Electrophoresis" in Earth and Environment Sciences Lab valuing Rs. 10.00 lakh.	
	Para 10	Non-claiming of rebate on giving advertisement in newspapers – Rs. 0.12. Lakh	Para settled
	Para 11	Irregular claim by the Contractor of photocopier and irregular continuation of contract beyond approved period.	Para settled
	Para12(3)	Non-preparation of 'Bill Register' for making the payment of bills	Para settled
	Para12(4)	General Observations	Para settled
2016-17	Para 1	Irregular grant of Advance Increments to Professors resulting into loss of exchequer amounting to Rs. 15.79 Lakh.	Para settled
	Para 4	Non-maintenance of Register of Grants.	Para settled
	Para 6	Inadequate Internal Control	Para settled
	Para 7	Non-rotation of Security Guards de`ploited at CUHP provided by HP Ex-Serviceman Corporation.	Para settled
	Para 9	Non-production of the tour programme pertaining to visits of Dr. Kuldeep Chand Agnihotri, VC.	Para stands
	Para 10	Pay fixation without production PPOs.	para settled
2017-18	Para 2	Irregular payment to vendor for processing the applications Rs. 20.43 lakh.\	-do-

	Para 5	Shortage of manpower.	Para stands
	Para 7	Non maintenance of store /assets registers properly.	Para stands
	Para8 (1-6)	Miscellaneous shortcomings	Para settled
2018-19	Para 1 1-28	1. Non accountal of consumable store & stock items	point no, 2 to 10, 12 to 14, 16,, 18 to 22,, 24,25 and 26 to 28, are settled Point 1,15,17,23,25 Para stands
	Para 2	Split up of of purchase of workstations High End Computer System Rs 69.27 lakh	Para stands
	PARA 3	Partial implementation of Establishment of Hotspot /Wi-Fi Campus Connect Project at CUHP costing Rs. 1.30 crores	Para updated in current (Para-4) Hence deleted from here
	PARA-4	Excess payment of Rs. 6.57 lakh on account of rent of the building .	para settled
	Para -5	Purchase of Stationery without rate contract/ registration of a supplier - Rs. 15.51 lakh	Para stands
	PARA 6	Parking of unutilized funds Rs 7369.40 lakh.	Para updated in current (Para-1) Hence deleted from here
	Para 7A	Late deposit of Fees into Govt Account	Para stands
	Para 7B	Delay in dposit of Bus Fees in CUHP Account.	para stands
	Para 8	Non Payment of EPF ESI contribution non deduction TDS and other irregularities in employment of outsourced staff	para stands
	Para 9A	Non Adjustment of advance Rs. 175.40 lakh	Para updated in current IR(Para-3) Hence deleted from here

	Para 11C	Non transfer of lapsed Security Deposit into the Students Aid Fund of University.	Para updated in current IR(Para-7) Hence deleted from here
	Para 12 A	Overpayment of Rs. 2.56 lakh and non-ascertaining the use of e-journal costing Rs. 6,54,997/-.	para stands
	Para 12 (B)	Payment on account of printing of Question Papers and result preparation of Non-Teaching positions – Rs. 8.02 lakh	Para settled
	Para 13 (A)	Irregularities rendering internal control System:	Para stands
	Para 13 (B)	System of internal Audit not introduced.	Para stands
	Para 14(B)	Non-conducting of Physical verification of Library books and other General irregularities:-	Para settled
	Para 15 (A)	Irregularities in the recruitment of Assistant Engineer.	para stands
	Para 15(B)	Credit of Earned Leave in lieu of forgone vacation or a portion of vacation period.	Para stands
	Para 16(A)	General irregularities:-+	Para stands

	Para 16 (B)	Non Marking of inventory number on Furniture, electrical gadgets and computer & Its peripherals.	Para settled
	Para 17(A)	Guidelines/rule framed for Road Mileage Allowance in contravention of the TA rules framed by Govt. of India..	Para stands
	Para 17 (B)	Test Check of logbooks/POL records.	Para settled
	Para 17 (C)	Test Checks of Service Books and allied records	Para stands

**Part-iv**      **Best practiees**

**Nil**

**Part-V**      **ACKNOWLEDGEMENT**

The records and information required for the purpose of audit was supplied as and when required by audit. Director and Finance/Accounts Staff extended full cooperation to the audit party. Detailed meeting was held with the Director on the commencement and conclusion of audit in a cordial atmosphere.

  
**Sr.Audit Officer**



फाइल सं: 1-16/हि.प्र.के.वि./सा.प्र/2016/खंड-II/ 46927/5

हिमाचल प्रदेश केन्द्रीय विश्वविद्यालय

Central University of Himachal Pradesh  
(सामान्य प्रशासन / General Administration)

आज़ादी का  
अमृत महोत्सव

धर्मशाला - 176215

दिनांक: 18 अगस्त, 2022

✓ वित्त अधिकारी,

हिमाचल प्रदेश केन्द्रीय विश्वविद्यालय,  
प्रशासनिक ब्लॉक, धर्मशाला, जिला कांगड़ा, हि.प्र।

**विषय: Audit Report on the Accounts of CUHP for the year 2021-22.**

महोदय,

कृपया उपरोक्त विषय के संबंध में पत्र संख्या : डी.जी.ए.(सेंट्रल)/के.व्यय/वैटिंग-II/2022-23/119-20 दिनांक 21 जुलाई, 2022 कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय), चंडीगढ़ से प्राप्त हुआ है जोकि आपको आगामी कार्रवाई हेतु अग्रेषित किया जा रहा है।

भवदीय,

(प्रो. विशाल सुद)  
कुलसचिव

संलग्न: यथोपरि।

25/8

25/8/22





भारतीय लेखापरीक्षा तथा लेखा विभाग  
कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय), चण्डीगढ़  
Indian Audit & Accounts Department  
Office of The Director General of Audit (Central),  
Chandigarh



क्रमांक: डी.जी.ए.(सेंट्रल)/के.व्यय/वैटिंग-II/2022-23/ 119-20

दिनांक: 21.07.2021

सेवा में,

The Director,  
Central University of Himachal Pradesh,  
Dharamshala (HP) 176215

महोदय/महोदया,

वर्ष  
आपके कार्यालय से सम्बंधित 2021-22 तक अवधि की लेखा परीक्षा की निरीक्षण प्रतिवेदन इस अनुरोध के साथ संलग्नित किया जाता है कि प्रत्येक अनुच्छेद के विरुद्ध की गई कार्यवाही का उसके सन्मुख टिप्पणी की गई प्रतिलिपि इस कार्यालय को इस पत्र के जारी किये जाने की तिथि से 6 सप्ताह के भीतर भेज दें।

लेखा परीक्षा निरीक्षण प्रतिवेदन को आपके कार्यालय द्वारा प्रस्तुत व उपलब्ध करवाई गई सूचना के आधार पर तैयार किया गया है। यह कार्यालय किसी भी तरह की गलत सूचना और उपलब्ध न कराई गई सूचना के लिए उत्तरदायी होना अस्वीकार करता है।

भवदीया,

21/7/21

वरिष्ठ लेखा परीक्षा अधिकारी

प्रतिलिपी : निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु भेजी जा रही है।

The Secretary,  
Department of Higher Education,  
Ministry of Human Resource Development  
124-C, Shastri Bhawan, Dr. Rajendra Prasad Road,  
New Delhi-110002

वरिष्ठ लेखा परीक्षा अधिकारी

**Audit and Inspection Report on the accounts of Central University of Himachal Pradesh, Dharamshala, Distt. Kangra (HP) for the year 2021-22.**

**Part-I: Introduction**

The Central University of Himachal Pradesh, Dharamshala is an autonomous body registered under the Central University Act No. 25 of 2009 having the objective to disseminate advance knowledge by providing instructional and research facilities in such branches of learning as it may deem fit, to make special provisions for integrated courses in humanities, social sciences, sciences and for promoting innovations in teaching learning process and inter-disciplinary studies and research; to educate and train manpower for promotion of science and technology; and to pay special attention to the improvement of the social and economic conditions and welfare of the people, their intellectual, academic and cultural development.

The test check and general examination of the accounts of office of the Vice Chancellor, Central University of Himachal Pradesh, Dharamshala, Kangra (HP) for the year 2021-22 was conducted by an audit party headed by Shri Raj Kumar, Assistant Audit Officer assisted by Shri Sanjay Kumar, Supervisor under the supervision of Smt. Meena, Sr. Audit Officer from 09.06.2022 to 22.06.2022.

The charge of the Registrar was held by Prof. Vishal Sood during the period covered under audit. The charge of the DDO/Finance Officer during the period was held by the officers as under :-

Sr.No.	Name and Designation	Period
1.	Shri Sanjeev Kumar, Asstt. Registrar	01.04.2021 to 31.03.2022
2.	Shri Narinder Thakur, F.O.	01.04.2021 to 31.03.2022

The main thrust areas of audit were :

- Whether all work was done as per as per General Financial Rules.
- Whether expenditure was done as per allotment of Grants/ Budget.
- Whether Cash Books was maintained as per rules.
- Whether service Books was maintained properly or not.

**Scope of Audit:**

Following records maintained by the Central University of Himachal Pradesh, Dharamshala (Himachal Pradesh) were examined under audit: -

- Records related with receipt and expenditure;
- Records of purchase and disposal of articles in the department;
- Utilizations of Grant/Budget as per directions of the GOI/MHRD
- Records relating to Store & Stock & major records maintained by the University.
- Record relating to the advances given for the construction of University Buildings.

**Audit objective:**

The Compliance Audit was taken up with the objectives as to assess whether:

- Procurement of equipment and services was made in an economical, efficient and effective manner;
- The governing and oversight bodies provided effective stewardship and managed the financial resources in economical, efficient and effective manner; and
- Scholarship schemes introduced as envisaged, in an efficient and effective manner.

**Audit Criteria:**

Transaction Audit was conducted using following Audit criteria:

- Rules of GOI/MHRD
- General Financial Rules 2017
- Civil Services Rules;
- Budget & Utilizations
- CPWD Manual
- Central University Act

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

(Rs. in lakhs)							
Year	Opening Balance	GIA received during the year	Internal Receipt including interest on FDR	Total receipt during the year	Total funds available	Amount utilized	Unutilized amount
2019-20	7369.40	2720.59	643.34	3363.93	10733.33	3222.94	7510.39
2020-21	7510.39	3726.26	558.60	4284.86	11795.25	3594.94	8200.31
2021-22	8200.31	3704.34	165.37	3869.71	12070.02	4047.85	8022.17

**Methodology of Audit:**

Audit Methodology included scrutiny of records, obtaining information through standardized annexure and physical inspection of selected records of the university. Exit

conference was held on 22.06.2022 wherein all audit findings and other issues were discussed by the audit party.

### **Internal Audit**

Internal audit of the Central University was conducted upto March, 2021. The Administrative Wing and Finance Wing of the University are situated at Dharamsala whereas the academic wings are situated at Shahpur, Dehra and Dharamsala of District Kangra. The university is connected with Telephone No. 01892-229330.

### **Disclaimer**

The Inspection Report has been prepared on the basis of information furnished and made available by the Central University of HP Dharamsala. Distt. Kangra for the year 2021-22. The office of the Director General of Audit (Central) Chandigarh disclaims any responsibility for any mis-information and/or non-information on the party of auditee.

The results of the audit are incorporated in the succeeding paragraph.

<b>Part-II</b>	<b>Audit findings</b>
<b>Part-II -A</b>	<b>Significant audit findings</b>
	-NIL-
<b>Part-II -B</b>	<b>Other Incidental Audit Finding</b>

### **Para 1: Parking of unutilized Funds- Rs.3900.11 lakh.**

As per Rule 230(7) of GFR 2017, when recurring Grant-in-Aid are sanctioned to same institution or organisation for the same purpose, the unspent balance of the previous grant should be taken into account in sanctioning the subsequent grant. Further Rule 238(2) ibid provides that in respect of recurring Grants, Ministry or Department concerned should release any amount sanctioned for the subsequent financial year only after Utilization Certificate in respect of grants preceding financial year is submitted. Release of Grant-in-Aid in excess of seventy five per cent of the total amount sanction for the subsequent financial year shall be done only after utilization certificate and the annual audited statement relating to Grant-in-Aid released in the preceding year are submitted to the satisfaction of the Ministry/ Department concerned. The position of grants received, grants utilized and unspent balance for the year 2021-22 was as under:

(Rs. in lakhs)

Year	Account Head	Opening Balance	GIA received during the year	Interest received during the year	Total Receipts during the year	Total funds available	Amount utilized	Unutilized Amount
2021-	OH-31	368.45	905.21	0.91	60.00	1334.57	1207.89	126.68

22	OH-35	3811.44	300.00	1.18	0.00	4112.62	340.83	3771.79
	OH-36	0.00	2499.13	1.64	0.00	2500.77	2499.13	1.64
Total (Rs.)		4179.89	3704.34	3.73	60.00	7947.96	4047.85	3900.11

It is evident from the above that the budget estimates were being prepared without taking cognizance of unspent balance of previous years. Thus, University should prepare the budget estimates of actual requirement taking into consideration the huge amount of unspent balance of previous year so as to avoid the parking of funds on higher side and maximum utilization of funds received during the year.

On being pointed out by audit, the University authorities stated that the factual position is being ascertained as per record and the audit will be informed in due course of time. Final reply is awaited in audit.

**Para 2: Non-completion of projects and unspent project funds amounting**

**to Rs. 38.71 lakh.**

During scrutiny of records of Central University of Himachal Pradesh, Dharamshala for the year 2021-22 of sponsored projects, it was noticed that the funds for various projects were released to the University. In following projects no expenditure was incurred during 2021-22:-

Sr. No.	Name of the Sponsored Project	Date of Undertaking of Research Project	Stipulated date of completion of research Project	Grants (in Rs.)		Balance (in Rs.)
				Received	Utilized	
1. 1	A Study of the Integration process of Jammu & Kashmir and Displaced Person	26.12.2017	03 Years	12,16,000.00	10,41,980.00	1,74,020.00
2. 2	Jammu & Kashmir and Displaced Persons: A Study of their Socio-Economic and Political condition	20.11.2018	03 Years	11,05,382.00	8,04,345.00	3,01,037.00
3. 3	Glacier Dynamics and Associated Processes in Shishram Glacier, East Lidder Valley, Kashmir Valley	20.05.2019	03 Years	21,98,484.00	3,50,028.00	18,48,456.00

4. 4	Sankraman Mein Lok-SanskritikParampara - Bihar ke Lok-SanskritikkaEkSamajshastriyaAdhyan	07.03.2020	02 Years	2,80,000.00	2,39,990.00	40,010.00
5. 5	Sanchar Ki BhartiyaAvdharna	12.06.2019	02 Years	80,000.00	0.00	80,000.00
6. 6	Polydopamine Based Nanoparticles with antimicrobial and Atirarsenic Properties for Water Disinfection and Remediation	17.03.2018	03 Years	6,73,333.00	75,040.00	5,98,293.00
7. 7	Commonwealth Educational Media	16.03.2017	Workshop	2,40,000.00	1,11,303.00	1,28,697.00
8. 8	Establishment of Hindi Department	2014	Establishment of Hindi Department	2,00,000.00	0.00	2,00,000.00
9. 9	Ambedkar Foundation	2018	Ambedkar Foundation	5,00,000.00	0.00	5,00,000.00
<b>TOTAL</b>						<b>38,70,513.00</b>

It is evident from the above that the funds remained unspent for a period more than four years. Similar other cases if any may be scrutinized at University level also and intimated to audit accordingly.

On being pointed out by audit, the University authorities stated that a factual position is being collected from the Principal Investigator of project concerned. The current status of all ongoing projects shall be intimated to the audit in due course of time. Final reply is awaited in audit.

### **Para 3: Non-adjustment of advance Rs. 39.20 lakh.**

Rule 323(1) of GFR 2017 stipulates that advances for contingent and miscellaneous purpose, Head of the Office may sanction advances to a Government Servant for purchase of goods or services or any other special purpose needed for the management of the office, subject to the conditions that (i) The amount of expenditure being higher than the Permanent Advance available, cannot be met out of it; (ii) The purchase or other purpose cannot be managed under the normal procedures, envisaging post procurement payment system; (iii) The amount of advance should not be more than the power delegated to the Head of the Office for the purpose; and (iv) The Head of the Office shall be responsible for timely recovery or adjustment of the advance.

During the scrutiny of records of the Central University, Dharamshala for the year 2021-22, it was noticed that following advances were given by the university but despite of elapse of a period of more than one year the same had not been recovered/ adjusted till date which was against the financial rules referred to above.

S. No.	NAME OF THE PARTY	Amount of Advance	Amount Adjusted	Particulars of Adjustment	Balance Amount
1.	EXECUTIVE ENGINEER, HPSEBL, DHM	1,88,800.00	0.00	--	1,88,800.00
2.	EXECUTIVE ENGINEER, IPH, DHM	88,424.00	0.00	--	88,424.00
3.	DAV COLLEGE, KANGRA	10,000.00	0.00	--	10,000.00
4.	PAO, DAVP, NEW DELHI	5,56,281.00	0.00	--	5,56,281.00
5.	DFO, Dehra	10,68,000.00	0.00	--	10,68,000.00
6.	BSNL	19,88,102.00	0.00	--	19,88,102.00
7.	POSTMASTER, DHARAMSHALA (H.P.)	20,000.00	0.00	--	20,000.00
<b>Total (Rs.)</b>					<b>39,19,607.00</b>

On being pointed out by audit, the University authorities stated that advances amounting to Rs.1,88,800/- and Rs.88,424/- have been settled/ adjusted and the remaining outstanding advances are being adjusted/ settled and the final outcome will be intimated in due course of time. Reply of the department is not tenable as the above both amount did not tallied with the document supplied and amount pointed out. Final action will be awaited in audit.

**Para 4: Non-adjustment of advance granted to staff Rs. 0.96 lakh.**

Rule 323(1) of GFR 2017 stipulates that the Head of the Office may sanction advances to a Government Servant for purchase of goods or services or any other special purpose needed for the management of the office, subject to the following conditions:-

- I. The amount of expenditure being higher than the Permanent Advance available cannot be met out of it.
- II. The purchase or other purpose cannot be managed under the normal procedures, envisaging post procurement payment system.
- III. The amount of advance should not be more than the power delegated to the Head of the Office for the purpose.
- IV. The Head of the Office shall be responsible for timely recovery or adjustment of the advance.

Further, Rule 323(2) states that the adjustment bill, along with balance if any, shall be submitted by the government servant within fifteen days of the drawl of advance, failing which the advance or balance shall be recovered from his next salary (ies).

During the scrutiny of records maintained in the Central University of Himachal Pradesh, Dharamshala for the year 2021-22, it was noticed that the Central University had sanctioned temporary advances amounting to Rs. 96,050/- to its employees for the petty purchase and to organize workshop and seminar, as per details given below:

S. No.	NAME OF EMPLOYEE	Amount in Rs.	Amount Adjusted	Particulars of Adjustment	Balance Amount
1.	DR. SHREEYA BAKSHI, ASSISTANT PROFESSOR	61,050.00	0.00	--	61,050.00
2.	SH. RAJEEV RAJPUT, ASSISTANT REGISTRAR	15,000.00	0.00	--	15,000.00
3.	SH. GAURAV CHAMBYAL, DATA ENTRY OPERATOR	10,000.00	0.00	--	10,000.00
4.	SH. RAJEEV KUMAR, DRIVER	10000.00	0.00	--	10000.00
<b>TOTAL</b>					<b>96,050.00</b>

On being pointed out by audit, the University authorities stated that the outstanding advances are being adjusted/ settled and the final outcome will be intimated in due course of time. Final reply is awaited in audit.

#### **Para 5: Irregular fixation of pay and grant of arrear Rs.6.23 lakh.**

As per Fundamental Rule-49 of Compilation of FR & SR Part-I envisaged that the Central Government may appoint a Government servant already holding a post in a substantive or officiating capacity to officiate, as a temporary measure, in one or more of other independent posts at one time under the Government. Further, as per sub rule-iii of FR-49 that " where a Government servant is formally appointed to hold charge of another post or posts which is or are not in the same office, or which though in the same office, is or are not in the same cadre/line of promotion, he shall be allowed the pay of the higher post, or of the highest post, if he holds charge of more than two posts, in addition to ten percent of the presumptive pay of the additional post or posts, if the additional charge is held for a period exceeding 45 days but not exceeding 3 months: Provided that if in any particular case, it is considered necessary that the Government servant should hold charge of another post or posts for a period exceeding 3 months, the concurrence of the Department of Personnel and Training shall be obtained for the payment of the additional pay beyond the period of 3 months and further as per sub-rule (v) that no additional pay shall be admissible to a Government servant who is appointed to hold current

charge of the routine duties of another post or posts irrespective of the duration of the additional charge. The post of Registrar is a statutory post of the University and required to be filled up by way of Direct Recruitment or deputation basis after ascertaining the necessary qualification and experience as prescribed by the Central Government/UGC. The Additional Charge, if necessary may be given to the other officer of University, who has of comparable qualification and experience, to discharge the current duties and responsibilities of the post. As in this case, Sh. Hem Raj Thakur, Deputy Registrar was otherwise not eligible for the post of Registrar, being only 8 months experience as Deputy Registrar, so the additional charge under FR-49(iii) given to him was not in order. Even, if the additional charge was given to him, his fixation under FR-49(iii) was not in order, as he was liable to discharge only routine nature of duties. The statutory functions were allowed only after the approval of the Vice Chancellor. The provision of FR-49(iii) cannot be continued after 90 days without the approval of DOPT.

During the scrutiny of records of the Central University, Dharamshala for the year 2021-22, it was noticed that:

- i. Sh. Hem Raj Thakur joined on 05.07.11 as Section officer vide order dated 21.06.2011 in the pay scale of 9300-34800 + GP Rs.4600 and promoted in the post of Assistant Registrar vide order dated 15.01.2015 and joined on 15.01.2015(AN). Promotion was allowed retrospectively w.e.f. 01.04.2012(notionally) on the ground that the post was lying vacant from 01.04.2012. Further promotion was allowed as Deputy Registrar on 07.02.2020 in pay level 12. The Addl. Charge of the post of Registrar was given to Sh. Hem Raj Thakur vide notification No. 1-2/HPCU/Rectt./2010/6102-6115 dated 30.10.2020 with the conditions that he will perform all the duties and responsibilities of the post, but statutory duties after prior approval of the Vice Chancellor. Further, vide office order No. F.No.7-2/CUHP/Estt./2010/Vol-III/2966-69 dated 15<sup>th</sup> June, 2021 the pay of Sh. Hem Raj Thakur, who was appointed as Deputy Registrar from Rs. 88,700/- (level-12) to Rs. 1,44,200/- (level-14) fixed per month. He was also given arrear of the pay and special allowance from 30.03.2020 to 31.03.2020 and 01.11.2020 to 31.05.2021 and arrear of pay and special allowance was **Rs. 5,52,762/-** which was irregular.
- ii. Dr. Roshan Lal Sharma, Professor was assigned the charge of Vice Chancellor vide notification No.2-5/CUHP/Estt./2015-1497-1515 dated 25.03.2021 till the assumption of charge of said post by the regular Vice Chancellor. Further, vide office order No. F.No.5-7/CUHP/Estt./2012/Vol-II/2983-86 dated 16<sup>th</sup> June, 2021 the pay of Dr. Roshan Lal, who was appointed on Acting Chancellor from Rs.1,93,800/- (Academic level-14, Cell-11) to Rs. 2,10,000/- fixed per month. He was also given arrear of the pay and special allowance from 25.03.2021 to 31.03.2021 and 01.04.2021 to 31.05.2022 and arrear of pay and special allowance was **Rs. 70,113/-** which was irregular.

Total arrear of pay and special allowances of both officers was **Rs. 6,22,875/-** which was irregular.

On being pointed out by audit, the University authorities stated that the factual position is being ascertained as per record and the audit will be informed in due course of time. Final reply is awaited in audit.

**Para 6: Un-authorized payment of Travelling Allowance-Rs.0.14 lakh**

Government of India (GOI), Department of Expenditure's OM No. 19024/1/2009-E.IV dated 19th July, 2017 forbid air travel for officials by private airlines wherein the GOI bears the cost of air passage. The officials in such cases were required to travel in Air India flights only. The powers to accord exemption in individual cases were vested with the Ministry of Civil Aviation. Further air tickets may be purchased directly from Airlines (at Booking counter/office/Website of Airlines) and if needed, by utilizing the services of three Authorized Travel Agents viz, M/s Balmer Lawrie & Company Limited (BLCL), M/s Ashok Travels & Tours (ATT) and Indian Railways Catering and Tourism Corporation Ltd. (IRCTC). The same was further modified vide Notification No.19024/03/2021-E.IV Dated 31<sup>st</sup> December, 2021.

During the scrutiny of records of Central University, Dharamshala (HP) for the year 2021-22, it was noticed that Dr. Anurag Linda, Project Investigator has been reimbursed air travel amounting to Rs.13525/- ( Rs. 6375/- + Rs. 7150/-) vide voucher No.17 dated 11.03.2022 to travel from New Delhi to Pakyong (return ticket not found attached) and back for which the official booked the flight from Yatra.com instead from the authorized Travel agents as well as travelled by private airline i.e. Spice-jet, which is in contravention of the rules.

On being pointed out by audit, the University authorities stated that the matter will be looked into. Final reply is awaited in audit.

**Part-III A Follow up on findings outstanding from previous reports.**

**Paras under Part-IIA—Significant Audit Findings, if settled inadvertently through the IR may not be treated as settled as the same will be pursued separately.**

Period of IR	Para no.	Title of Para	Remarks
2013-14	Para 4	Non-obtaining of Challans in respect of Service Tax paid to M/s. Rameshwari Travels Agency, Dharamshala – Rs. 1.06 Lakhs.	Para stands
2014-15	Para 1	Irregular payment of Service Tax to the agency on account of outsourced man power – Rs.8.31 Lakh.	Para stands
	Para-5	Irregular purchase of Franking Machine – Rs. 0.85 Lakh.	Para stands
2015-16	Para 2	Awaiting transfer of proposed land for establishment of campus of the Central University of HP even after incurring an unfruitful expenditure of Rs.93.58 Lakh.	Para Settled
	Para 3	Excess Expenditure towards advertisement and publicity	Para stands

		Rs.89.00 Lakh.	
2016-17	Para 9	Non-production of the tour programme pertaining to visits of Dr. Kuldeep Chand Agnihotri, VC.	Para Stands.
2017-18	Para 5	Shortage of manpower.	Para stands
	Para 7	Non maintenance of store /assets registers properly.	Para Settled
2018-19	Para 1 1-28	1. Non accountal of consumable store & stock items	Supporting documents not furnished of point 1 and 15 not furnished and Compliance of Point no 11, 17, 23 25 is awaited, hence stands.
	Para 2	Split up of purchase of work stations high end Computer systems Rs.69.27 lakh	Para stands
	Para -5	Purchase of Stationery without rate contract/ registration of a supplier - Rs. 15.51 lakh	Reply not as per contents of para, para stands.
	Para 7A	Late deposit of Fees into Govt Account	Supporting documents not furnished Sub Para Stands
	Para 7B	Delay in deposit of Bus Fees in CUHP Account.	Supporting documents not furnished Sub Para Stands
	Para 8	Non Payment of EPF ESI contribution non deduction TDS and other irregularities in employment of outsourced staff	Para stands
	Para 11 A	Shortfall intake of students.	Para stands
	Para 12 A	Overpayment of Rs. 2.56 lakh and non-ascertaining the use of e-journal costing Rs. 6,54,997/-.	para stands
	Para 13 (A)	Irregularities rendering internal control System:	Para stands
	Para 13 (B)	System of internal Audit not introduced.	Para stands
	Para 15 (A)	Irregularities in the recruitment of Assistant Engineer.	Para Stands.

	Para 15(B)	Credit of Earned Leave in lieu of forgone vacation or a portion of vacation period.	Para stands
	Para 16(A)	General irregularities	Para stands
	Para 17(A)	Guidelines/rule framed for Road Mileage Allowance in contravention of the TA rules framed by Govt. of India..	Para Stands
	Para 17 (C)	Test Checks of Service Books and allied records	Para stands
2019-21	Para 1	Parking of unutilized Funds- Rs.8200.31 lakhs	Para updated in the current IR 2021-22, hence deleted from here
	Para 2	Non completion of projects and unspent project funds amounting to Rs.154.15 lakhs	Para updated in the current IR 2021-22, hence deleted from here
	Para 3 A	Non adjustment of advance Rs.89.52 lakhs	Para updated in the current IR 2021-22, hence deleted from here
	Para-3 B	Non adjustment of advance granted to staff Rs.1.18 lakhs	Para updated in the current IR 2021-22, hence deleted from here
	Para 4	Non recovery of excess payment made to NICS Rs.21.10 lakhs	Para stands
	Para 5	Non procurement of material from GeM of Rs. 17.49 lakh	Para stands
	Para 6	Irregular payment of inadmissible transport allowance to teaching staff for the whole calendar month covered by vacation/absence-Rs 6.64 lakh/-	Para stands
	Para 7	Non transfer of lapsed Security Deposit of Rs 3.35 lakh into the Students Aid Fund of University.	Para stands
	Para 8	Non transfer of lapsed Security Deposit of Rs 3.35 lakh into the Students Aid Fund of University.	Para stands
	Para 9	Non deduction of TDS GST amounting to Rs.0.45 lakh	Para stands

**Part-III -B- Non-production of records**

The report of the fact finding committee shall be provided after receipt of final observations/ recommendations from the high powered committee constituted by the Executive Counsel of Central University of Himachal Pradesh for this purpose.

**Part IV Best practices**

-Nil-

**Part-V: Acknowledgement**

Registrar, Central University of Himachal Pradesh, Dharamshala (HP) had extended full cooperation in all the matters including production of records called for in audit except mentioned in the Part-III A (Non production of records). All the minor irregularities/points noticed during the course of audit were discussed and settled on the spot.

  
22/2/22

**Sr. Audit Officer**