

**AUDIT REPORT ON THE ACCOUNTS OF
DR B.R. AMBEDKAR NATIONAL LAW
UNIVERSITY, RAI (SONEPAT)**

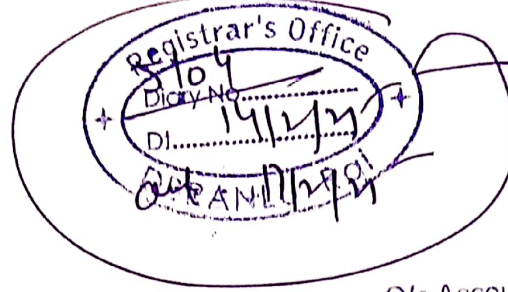
FOR THE YEAR 2023-24

ISSUED BY: -

**DIRECTOR
LOCAL AUDIT HARYANA,
PANCHKULA**



Most urgent
Circulate among
the all concerned
Branches
17/2/25



O/o Accounts Branch
DBRANLU, Rai, Sonapat
File/Diary No. 1396
Date (Inword) 17/2/2025
Date (Outword)

Supdt ALU
To

Director,
Local Audit, Haryana,
Panchkula,

The Registrar,
Dr. B.R. Ambedkar National Law University,
Rai, Sonapat.

Endst. No. XIV (765)2025/ 1372

Dated: 6/2/25

Subject: Annual Audit Report on the account of Dr. B. R. Ambedkar National Law University, Rai, Sonapat for the year 2023-24.

Please find enclosed herewith Annual Audit Report on the accounts of Dr. B. R. Ambedkar National Law University for the Year 2023-24 for consideration and early settlement of objections and for sending annotated reply of the report within three months.

It is also requested that the report may be put up before the Executive Council of the University as required under section 32(i) of the University Act 2012.

Encl: - As above

Superintendent
For Director, Local Audit Haryana,
Panchkula
6/2/25

Endst.No: -XIV (765)2025/

Dated:

A copy along with a copy of Annual Audit Report as cited in the subject is forward to the following for information and necessary action, please.

1. Additional Chief Secretary Govt., Finance Department (F.A) Branch, Haryana, Chandigarh.
2. Principle Secretary to Govt., Haryana, Higher Education Department, Chandigarh.
3. Director Higher Education, Haryana, Panchkula.
4. Principal Accountant General (Audit), Haryana, Chandigarh.
5. Secretary, University Grants Commission, near I.T.O Chowk, (Bahadur Shah Zafar Marg) New Delhi.
6. Deputy Director (Audit), Dr. B. R. Ambedkar National Law University, Rai, Sonapat.

sd/-
Superintendent
For Director, Local Audit Haryana,
Panchkula.



ANNUAL AUDIT REPORT ON THE ACCOUNTS OF DR. B. R. AMBEDKAR NATIONAL LAW UNIVERSITY RAI (SONEPAT)

Year: - 2023-24

INTRODUCTORY: -

Dr. B.R. Ambedkar National Law University, Rai (Sonepat) was established by an act of legislature (Haryana Act No.15 of 2012) issued vide Haryana Govt. notification No. Leg/17-2012 dated 26.04.2012. The University is located on the National Highway No. 44 (Grand Trunk Road) 38 Km from New Delhi towards Chandigarh. It is the first Law University in Haryana State which imparts education in law.

PART-I

1. Last Audit Report: -

The last Annual Audit Report for the year 2022-23 was received in the University in the Month of Aug 2024. It was neither reviewed by the Finance Committee nor submitted to the Governing Council through the Executive Council of the university as required under Sec 16 and 32 of the University Act.

Even its annotated reply showing action taken on the report was also not submitted in audit within the stipulated period of three months. Non-compliance with the audit paras given in the audit report is a serious irregularity which defeats the objectives of audit. University authorities should pay attention and take cognizance in this regard. However, the position of outstanding audit paras, and minor objections as on 31/3/2024 is depicted in Appendix "A" to this report.

PART-II

2. Present Audit: -

Accounts of the University continued to be audited on day-to-day basis by the Local Audit Department, Haryana as per instructions issued by the Additional Chief Secretary to Govt. of Haryana, Finance Department vide No. 15/09/317-3FA dated 05.10.2018 and instructions issued from time to time. Day to day audit of the university for the year 2023-24 was conducted by Sh. Yanchi Behal, Deputy Director deputed for the period 01/04/23 to 11/04/23 and Sh. Vishnu Bhagwan, Deputy Director for the period 01/05/23 to 31/03/24.



The following officers held the charge of the post of Vice-Chancellor and Registrar for the period noted against each.

Sr.No.	Name	Period
1.	Smt. Archana Mishra, Vice-Chancellor	01/04/23 to 31/03/24
2.	Dr. Amit Kumar, Registrar	01/04/23 to 21/04/23
3.	Dr. Ramphool Sharma, Registrar	21/04/23 to 31/03/24

2. (A) Record Not Put up / Not maintained: -

Record as detailed in 'Appendix'- B to this report was either not maintained or not put up to audit for checking. Non maintenance/Non production of record was a serious matter and a great lapse on the part of the officers responsible for. The same may be maintained and brought upto date and put up now for audit check without any further delay.

3. Financial Position: -

The financial position of the University for the year 2023-24 is exhibited as below.

Particulars	2022-23 (Rs. Lacs)		2023-24 (Rs. Lacs)		Total
	Grant	Local fund	Grant	Local fund	
Opening Balance	586807243	548.42	7564.53	1895.78	9460.31
Receipt/Income	290000000	1347.36	900	1741.82	2641.82
Total	876807243	1895.78	8464.53	3637.6	12102.13
Expenditure	120354000	Nil	1760.02	151.53	1911.55
Closing Balance	756453243	1895.78	6704.51	3486.07	10290.58

The university had an investment in form of fixed deposit amounting to Rs. 64 Crore as on 31-03-24.

Decrease in income and increase in expenditure during the year 2023-24 as compared to the previous year 2022-23 was due to less receipt of Grants in aid from the state government and execution of more development works with more expenditure on various activities of students performed in the university respectively.

4. Audit Fee: -

Actual Audit Fee for the year 2023-24 was worked out to Rs. 1268633/-. The same was deposited into Government Treasury, Sonipat under the head "0070-Other Administrative Services-60-other services-B-Non-Tax revenue-110 fee for Govt. Audit" and office name -0585-Director, Local Audit Haryana, Panchkula.

Year	Amount	Deposited	Challan No. & Date
2023-24	1268633	1059379	J#190017226, Date:03/01/24
		142023	CPAEDFHTH2, Date: 28/08/24
		67231	Adjusted amount of audit fee deposited in excess during 2022-23
	Total	1268633	

5. Grants: -

- a. The position of Grant-in-Aid received in the University during the year 2023-24 is exhibited in Appendix "C-I" to this report. The Grant is received in four parts.
 - i. First three parts of the grant were utilized completely and there utilization certificates were sent independent of audit.
 - ii. Fourth and last part of the grant was spent partly. Balance amount may be spent now as per term and conditions of the grant and utilization certificate be get audited and sent to the quarter concerned.
- b. The position of Grants-in-Aid received in the University up to 31.03.2023 and their unspent balance as on 31.03.2024 is exhibited in Appendix "C-(ii)" to this report and depicted as under.
 - i. Grants shown at Sr.no. 1 was fully spent and utilization certificate thereof was sent independent of audit.
 - ii. Grants shown at Sr.no. 2 was utilized partly. Unspent balance thereof be utilized as per term and conditions of the grant.
 - iii. Grant shown at Sr.no. 3 to 10 were lying unspent. These may be utilized as per terms & conditions of the grant.

6. **Loan:** - No loan was raised by the University during the year 2023-24.

7. **Provisional Payment:** -No Provisional payment was made upto 31.03.2024.



8. Retrenchment & Recoveries: -

A sum of Rs. 3848/- were retrenched on account of excess and irregular claims due to lack of strong internal checking at the instance of pre-auditing of the bills presented in audit during the year 2023-24. The amount retrenched was never claimed/challenged/justified by the University Administration. The system of internal checking may be strengthened to avoid such recurrence in future besides taking suitable action against the official at fault.

9. Temporary Advances: -

Temporary Advances to the tune of Rs. 4,90,74,463/- as detailed in Appendix-D to this report were outstanding as on 31.03.2024. Some of the temporary advances were outstanding since long which was against the provisions of rule 10.13 of the University Account Code. Advance should be drawn only on absolute necessity and required for immediate disbursement. Unadjusted advances may be got settled immediately in the financial interest of the University. Tendency of drawing advances so frequently should be restricted. Further, unadjusted advances tantamount to temporary misappropriation/embezzlement of the funds also. The matter is brought to the notice of the higher authority for taking suitable action against the officer/officials who have not render the adjustment account of advances issued to them within one month which required under the rule *ibid*.

10. Excess, irregular and avoidable payments: -

- i. A sum of Rs. 13671/- were paid to HKRNL on account of EPF penalty with the salary bill for the month of 12/23. Penalty amount was not a fit charge to the university fund. The payment was admitted in audit to avoid financial hardship to the HKRNL employees and further litigations. The matter may be looked into by the university authority immediately without delay and suitable action be taken against the officer/official at fault besides recovery of the amount.
- ii. Hostel and Mess fee Account No. 38765351708 was opened in State bank of India, Bahalgarh, on 27.09.2019. A sum of Rs. 3720000/- were transferred from Grant in aid Account No. 37717178158 to this account without mentioning the purpose. Approval of the competent authority, if any, obtained for this transfer of fund was not put up in audit. Moreover, the classification of Hostel and Mess fee separately was not done as required under rule 5.8 of the University Account Code. Needful may be done now and compliance shown to audit.

- iii. Registration Fee of Rs. 60,000/- was received in Cash from various Book sellers participated, for organization a book exhibition held from 21.03.23 to 22.03.23 in the university. Instead of depositing the cash received first in the university bank account, it was directly used for the expenditure of organizing this exhibition in Contravention of rule 2.2.2 of the University Account Code. Moreover, a post-dated bill no. 25 dated 28.03.23 of Harish Tent House, Delhi Road, Sonipat was adjusted in the expenditure of this exhibition. This was also brought to the notice of the university administration, but no action was taken in the matter. This may be investigated and suitable action be taken against the official/officer at fault accordingly.

11. Short Recoveries/Non-Recoveries: -

As per information received from the Finance Officer of the university vide his Ref. No. DBRANLU/Accounts/23/925 dated 12/12/23, a sum of Rs. 153000/- as detailed below were pending to be realized as rent & water charges from Donna foods, the contractor of the University Mess. Non-receipt or Non-deposit of the dues in time resulted into a loss of interest to the university fund. Further instead of audit requisition issued, the information regarding pending dues of electricity charges against the contractor, if any, was also not intimated by the General Branch of the university. These may be realized as per terms & conditions of their contract now and credit shown to audit.

Sr. No.	Particular	Amount (in Rupees)
1.	Rent	150000/-
2.	Water Charges	3000/-
Total		153000/-

12. Miscellaneous: -

- Physical verification of stock and store was not carried out since 2018-19 to 2023-24 as required under rule 15.16 of PFR Vol-1. Needful may be done now and compliance shown to Audit.
- Monthly as well as Annual Accounts of the University were not maintained for the year 2018-19 to 2023-24 as required under rule 8.8.1 and 8.8.2 of the University Account Code. This was not in order. These may be maintained now and brought up to date and shown to audit.
- Separate accounts for Recurring and Non-recurring grants received were not maintained for the year 2021-22 to 2023-24. In absence of which the expenditure

incurred could not be verified separately. The same may be maintained now and shown to audit.

- d) Classification of income and payments as required under rules 5.8 and 5.12 respectively of the University Account Code was not done for the year 2023-24. Needful may be done now and shown to audit.
- e) A sum of Rs. 5626/- as detailed below were debited by the bank as bank charges from account no. 37717178158 of Grant-in-aid. The same may be claimed from the bank and compliance shown to the audit.

Year	Amount (in rupees)
2019-20	3679/-
2020-21	649/-
2021-22	649/-
2022-23	649/-
Total	5626/-

- f) As per bank statement provided to audit, the bank account no. 37717178158 SBI, Bahalgarh was opened on 17/09/2018. Accounting/Cash book of this account was not maintained for the period 17/09/18 to 31/03/19. Whereas a sum of Rs. 1,16,08,200/- and Rs. 114520.68/- were found credited in and debited by the bank respectively during this period. Non-maintenance of cashbook was a serious irregularity on the part of the concerned officer responsible for. This was also brought to the notice of the university authority. No action was taken in this regard. Apart from taking strict action against the erring officer, cash book should be maintained now and put up for audit.
- g) During the tracing of entries in ECR for the year 2023-24, it was found that increment granted to the following official/officer in 07/22 and 01/23 were not got ticked from audit. In absence of which it could not be ascertained whether the increment granted were admitted in audit or not. It was also brought to the notice of Finance officer of the university. But action taken if any, was not informed. Needful may be done now and shown to audit.

Sr. No.	Name of officers/officials	Page No. of E.C.R (2022-23)
1.	Sh. Amit Kumar (Registrar)	18
2.	Sh. Ramphool (Deputy Registrar)	20
3.	Sh. Jaswinder Singh (Deputy Registrar)	21
4.	Sh. Rakesh Malhotra (Assistant Librarian)	22

5.	Sh. Satish Kumar (Assistant Registrar)	24
6.	Sh. Kapil Mangla (Assistant Registrar)	25
7.	Sh. Krishan Kumar (Superintendent)	26
8.	Sh. Sandeep Malik (Superintendent)	27
9.	Sh. Rajesh Kumar (Superintendent)	28

While checking the logbooks of the university vehicle nos. HR-10GV-2521 for the period 27/07/19 to 31/03/23 and HR-10GV-4994 for the period 26/02/20 to 30/11/23, the following common irregularities were found.

- The exact purposes of journey were not mentioned in the logbooks as required under rule 26.3.1(C) of the University Account Code.
- Cutting/Over-writing/Fluid was used in logbooks which may be got attested by the Controlling Officer.
- Logbooks were not signed regularly by the Controlling Officer/using officer.
- History-sheet of the vehicles was not reviewed annually by the Controlling Officer as required under rule 26.3.1 (C) (v) of the University Account Code.
- Terms & Conditions of appointment of the Registrar was not provided to audit. In absence of which the accuracy of amount deposited, if any, in respect of following private journeys performed through vehicle no. HR-10GV-4994 could not be verified in audit.

Sr. No.	Month	Journey performed	Total No. of KM travelled
1.	06/20	Personal	3044
2.	09/20	Personal	500
3.	11/20	Personal	625
4.	04/21	Personal	500
5.	12/21	Personal	1145
6.	03/22	Personal	1205
7.	08/22	Personal	960
8.	10/22	Personal	2875

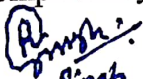
- Private journeys were found performed by the Hon'ble Vice-Chancellor during the selected months of 12/19 and 02/20 for 1025 km and 740 km respectively through vehicle no. HR-10GV-2521. But the amount realized and deposited, if any, in respect of the journeys was not mentioned in the log book.

The above irregularities were also brought to the notice of the Registrar. But no action was taken for this. The universities authorities are suggested to look into the matter and take suitable action against the officer at fault.

13. **Minor objections:** - Minor objections nos. 02 & 03 were remained unsettled during the period under report.

14. **Conclusion:** -No action was taken on the Last Audit Report (Part-1), Temporary Advances were outstanding (Para-9); Excess, irregular and avoidable payments were noticed (Para 10); Short recoveries/non-recoveries were found (Para 11); Miscellaneous irregularities were noticed (Para 12); First Academic Session of the university was started from the year 2019-20 but till now required record was not maintained as per provisions of the University Account Code. The Accounts of the university were still in need of improvement and closer supervision by the Higher Authority.

Compared by: -


Rajinder Choudary
Deputy Director (Audit)

sd/-
(Neeraj Yadav)
Director
Local Audit Haryana
Panchkula

Appendix-A

**REFERRED TO IN PART-I OF ANNUAL AUDIT REPORT ON THE ACCOUNTS
OF DBRA NATIONAL LAW UNIVERSITY, RAI FOR THE YEAR 2023-24.**

Statement showing outstanding audits paras for the period 01-04-18 to 31-03-24.

Sr.No.	Nature of Objection	Period of audit	Outstanding para No	Remarks
1.	Retrenchment & recoveries	2019-20 2021-22 2022-23	8 8 8	The amount of Rs. 13,862/, Rs. 28726/- and Rs. 32726/- which were claimed in excess and irregular, during the year 2019-20, 2021-22 and 2022-23 respectively were not justified by the university administration so far.
2.	Short recoveries/ non-recoveries	2022-23	11	Outstanding rent of Rs. 51874/- and Rs. 67151/- as on 31.03.23 in respect of Hostel Mess and Canteen respectively were still not realized/recovered.
3.	Excess irregular and avoidable payments	2022-23	10	Irregular drawn of salary amounting to Rs. 31,05,472/- (approx.) without availability of the post of Deputy Registrar during the period 05/21 to 02/23 was still not got regularized.
4.	Miscellaneous	2022-23	12(ii)	Register of cheque/bank draft/IPO was not maintained for the year 2018-19 to 2022-23.

Certified that all the outstanding audit paras have been incorporated in Part 1 of the Annual Audit Report.

-Sd-
Deputy Director (Audit)
DBRANLU, Rai. Sonapat



APPENDIX-B

**REFERRED TO IN PARA-2A OF ANNUAL AUDIT REPORT ON THE
ACCOUNTS OF DR. B. R. AMBEDKAR NATIONAL LAW UNIVERSITY, RAI
(SONEPAT) FOR THE PERIOD 2023-2024.**

**A. Details of record not put up / not maintained during the period 01-04-18 to
31-03-24.**

<u>Sr. No.</u>	<u>Nature of Record</u>
----------------	-------------------------

- | | |
|-----|---|
| 1. | Central Stock/ Store Register of consumable items / Non consumable items upto 2022-23. |
| 2. | Moveable/Immoveable Property Register. |
| 3. | Inventory Register. |
| 4. | Relevant record of all types of income/receipts. |
| 5. | Stock/ Store Register of all Department/ Branches (Consumable / Non-Consumable item) except RTI & Legal Cell and NCC. |
| 6. | Earnest Money Register. |
| 7. | Sales of Tender Forms Register. |
| 8. | Investment Register upto 2022-23. |
| 9. | Tree Register. |
| 10. | Demand and Collection Register of student's fee and fine except for the batch 2022 to 2027. |
| 11. | Maintenance/ Repair register of Vehicles. |
| 12. | Demand and Collection Register of Loan and Advances upto 2022-23. |
| 13. | Stamp account of Dispatch Register. |
| 14. | Electricity charges Register from 01-04-21 to 31-03-24. |
| 15. | R.T.I Fee Register. |
| 16. | Application Fee Register. |
| 17. | Expenditure Register of Examination Branch. |
| 18. | Security Register. |
| 19. | Rent Register. |
| 20. | T.A Check Register. |
| 21. | Quotation & Tender Register. |
| 22. | Income & Expenditure Vouchers. |
| 23. | Postal order Register. |
| 24. | All types of records of hostels (Boys & Girls). |
| 25. | Register of Permanent Advance. |

26. Education allowance registers (2023-24).
27. Income and Expenditure vouchers of hostel account no. 38765351708.
28. Bills/vouchers in respect of the POL purchased and entered in logbook of HR10-GV-2521.

Date	Oil Purchased in Liter
4/06/20	50 Ltr
8/06/20	50 Ltr
13/06/20	20 Ltr
22/06/20	45 Ltr
05/09/20	50 Ltr
08/09/20	50 Ltr
17/09/20	50 Ltr
25/09/20	50 Ltr
28/09/20	50 Ltr
06/04/21	30 Ltr
07/04/21	46 Ltr
13/04/21	48 Ltr
16/04/21	25 Ltr
17/04/21	46 Ltr
21/04/21	14 Ltr
22/04/21	47 Ltr
23/04/21	50 Ltr
04/07/21	30 Ltr
05/07/21	50 Ltr
12/07/21	45 Ltr
16/07/21	50 Ltr
20/07/21	50 Ltr
22/07/21	49 Ltr
25/07/21	24 Ltr
26/07/21	50 Ltr
29/07/21	13 Ltr
02/03/22	27 Ltr
04/03/22	50 Ltr

10/03/22	41 Ltr
12/03/22	42 Ltr
16/03/22	45 Ltr
16/03/22	50 Ltr
24/03/22	21 Ltr
29/03/22	17 and 45 Ltr
31/03/22	18 Ltr
01/06/22	20 Ltr
04/06/22	45 Ltr
18/06/22	50 Ltr
21/06/22	24 Ltr
23/06/22	24 Ltr
28/06/22	45 Ltr
01/08/22	40 Ltr
02/08/22	48 Ltr
05/08/22	26 Ltr
08/08/22	53 Ltr
15/08/22	52 Ltr
16/08/22	46 Ltr
22/08/22	30 Ltr
11/10/22	41 Ltr
14/10/22	46 Ltr
19/10/22	50 Ltr
26/10/22	47 Ltr
31/10/22	50 Ltr
05/02/23	36 Ltr
07/02/23	50 Ltr
13/02/23	50 Ltr
16/02/23	24 Ltr
18/02/23	48 Ltr
20/02/23	25 Ltr
22/02/23	45 Ltr
27/02/23	50 Ltr

29. Expenditure/Refund Vouchers and receipt vouchers in respect of the following payment/withdrawal and receipts respectively from account no. 37717178158.

Date/Month	Amount (in rupees)	Remarks/Particulars of expenditure
09/19	5394577.44	Refund of fee to students
14/10/19	30250	Do
11/21	3600	Scholarship refund

Date/Month	Amount (in rupees)	Remarks/Particulars of income
24/04/19	120000/-	Cheque transfer written in cash book
06/07/19	34500/-	DFT credit
06/07/19	38625/-	Do
24/07/19 to 31/07/19	15180001/-	Student fee
08/19	14275/-	Prospectus
08/19	3726000/-	Student fee
23/06/20	3304/-	Deposit transfer bank charges
14/08/20	22100/-	Cheque transfer from 10139734009 (Ch. No. 773889)
31/03/21	3600/-	By salary

30. Cash book of Account no. 37717178158 prior to 01/04/19 with a balance of Rs. 207639.32/-.
31. Receipt Vouchers/relevant record of income received in bank Account no. 37717179128 and entered in the cashbook for the period 2019-20 to 2022-23.
32. Receipt and expenditure vouchers for the period 09/19 to 03/23 of Account no. 37717179978.
33. Demand and collection register of rent, water and electricity charges for the year 2023-24.

Appendix C-1

Referred to in para 5(i) of Annual Audit Report of DBRANLU, Rai, (Sonipat) for the year 2023-24

Statement of Grants received during the year 2023-24 and their position as on 31.03.2024.

Sr. No.	Designation & letter No. & Date of sanctioning letter	Purpose & whether Conditional or Unconditional	Head of Account	Amount	Date of Credit	Amount Spent		Unspent Balance (05-07(a))	Remarks
						Amount spent & admitted in audit with Vr. No. month & amount	Amount spent but not admitted in audit with Vr. No. month & amount		
1	2	3	4	5	6	7(a)	7(b)	8	9
1a	2/3-2023 UNP (4) Dated-17.04.2023	Non-Recurring	Grant in Aid	2,25,00,000	18.05.2023	2,25,00,000		--	UC sent
1b	2/3-2023 UNP (4) Dated-06.07.2023	Non-Recurring	Grant in Aid	1,80,00,000	31.07.2023	1,80,00,000		--	UC sent
1c	2/3-2023 UNP (4) Dated-04.10.2023	Non-Recurring	Grant in Aid	2,25,00,000	27.12.2023	2,25,00,000		--	UC sent
1d	2/3-2023 UNP (4) Dated-13.03.2024	Non-Recurring	Grant in Aid	2,70,00,000	28.03.2024	1,62,57,000		1,07,43,000	To be spent
			Total	9,00,00,000		7,92,57,000		1,07,43,000	

Certified that the checks prescribed vide Head Office memo No Vol. XXIII (82)/83/65 dated 29-07-82 and instructions contained in office manual regarding grants have been duly Exercised while verifying the statement of grants.

-Sd-
Deputy Director (Audit)
DBRANLU, Rai. Sonapat

-Sd-
Finance Officer
DBRANLU, Rai, Sonapat



Appendix C-II

Referred to in para 5(ii) of Annual Audit Report of DBRANLU, Rai, (Sonepat) for the Year 2023-24

Statement of Grants received prior to 31.03.2023 and their position as on 31.03.2024.

Sr. No.	No. and date vide which grant has been sanctioned	Purpose of grant whether Conditional or Unconditional	Amount of grant	Amount spent and admitted upto the period of last audit	Amount not admitted upto the period of last audit	Unspent Balance as per last audit	Amount spent & admitted during the current period	Amount spent during the current audit period but not admitted	Total of amount spent and admitted (5+8)	Total of amount t spent but not admitted (6+9)	Unspent Balance of grant; 4- (10+11)	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1	No. KW2/6-2019/UNP (4) Dated. 10.05.19	Recurring	32,00,00,000	23,45,34,797		8,54,65,203	8,54,65,203		32,00,00,000		--	To be Utilized
2	U.O. No. 10958-3FD-11/2021 dated 19.05.2021	Recurring	1,25,00,000			1,25,00,000	1,12,79,797		1,12,79,797		12,20,203	To be Utilized
	U.O. No. 10958-3FD-11/2021 dated 19.05.2021	Non-Recurring	7,50,00,000	3,32,39,000		4,17,61,000					4,17,61,000	To be Utilized
3	U.O. No. 19243-3FD-11/2021 dated 04.08.2021	Recurring	1,00,00,000			1,00,00,000					1,00,00,000	To be Utilized
	U.O. No. 19243-3FD-11/2021 dated 04.08.2021	Non-Recurring	6,00,00,000			6,00,00,000					6,00,00,000	To be Utilized
4	U.O. No. 27006-3FD-11/2021 dated 10.02.2022	Recurring	1,25,00,000			1,25,00,000					1,25,00,000	To be Utilized
	U.O. No. 27006-3FD-11/2021 dated 10.02.2022	Non-Recurring	7,50,00,000			7,50,00,000					7,50,00,000	To be Utilized
5	Not Available	Recurring	1,50,00,000			1,50,00,000					1,50,00,000	To be Utilized

6	Not Available	Non-Recurring	9,00,00,000						9,00,00,000	To be Utilized
7	2/6-2022 UNP (4) Dated- 04.05.2022	Non-Recurring	7,25,00,000						7,25,00,000	To be Utilized
8	2/6-2022 UNP (4) Dated- 15.07.2022	Non-Recurring	5,80,00,000						5,80,00,000	To be Utilized
9	2/6-2022 UNP (4) Dated- 14.12.2022	Non-Recurring	7,25,00,000						7,25,00,000	To be Utilized
10	2/6-2022 UNP (4) Dated- 21.02.2023	Non-Recurring	8,70,00,000						8,70,00,000	To be Utilized
		Total	96,00,00,000	26,77,73,797				9,67,45,000	33,12,79,797	59,54,81,203

Certified that the checks prescribed vide Head Office memo No. Vol. XXIII 82/83/65 dated 29-07-82 and instructions contained in office manual regarding grants have been duly exercised while verifying the statement of grants.

-Sd-
Deputy Director (Audit)
DBRANLU, Rai (Sonipat)

-Sd-
Finance Office
DBRANLU, Rai, Sonapat

Appendix-D

Referred to in para 9 of Annual Audit Report of DBRANLU, Rai, (Sonipat) for the year 2023-24.

List of temporary advances (F.Y.2023-24) outstanding as on 31.03.2024 in the following performa.

Sr. No	Date of Drawl	Drawn/ in favour of	Amount (In. Rs.)	Purpose for which drawn	Date of Adjustment
1	04.11.2020	Sh. Ashish Kumar Tiwari (OSD to HVC). Estt.	15000.00	For ticket booking for official meeting of HVC. (Page No.13, Sr.No.42)	
2	30.09.2021	Dr. Satish Rana, A.R. (Estt.)	16,800.00	For Purchasing Insect Killer for University. (Page No.30, Sr.No.110)	
3	27.10.2021	Dr. Satish Rana, A.R. (TPT)	23,880.00	For replacing the tyers of University vehicle i.e. Honda City -HR-10AJ-7087. (Page No.31, Sr.No.116)	
4	13.06.2022	Sandeep Malik Supdt.	2000.00	Advance for Plantation (Page No. 39, Sr. No. 145)	
5	10.11.2022	BECIL Dr. Veena Singh	30,23,231.00	BECIL Introduction letter for seeking work (Page No. 49, Sr. No. 181)	
6	17.11.2022	Dr. Satish Kumar Estt Branch	15,000.00	Advance for post reservation roster of sanction non-teaching post (Page No. 51, Sr. No. 186)	
7	10.02.2023	General Manager, HDFC Karnal (DR General)	34,54,996.00	Technical Bid setting up of Moot Court work order (Page No. 57, Sr. No. 202)	
8	15.03.2023	M/S Haryana Forest department Haryana (AR P&S)	1,00,890.00	Advance for purchase furniture (Bed, Chair, Table) (Page No. 58, Sr. No. 207)	
9	17.05.2023	BECIL	37,38,838.00	Purchase of Laptop Desktop and Printers (Page No. 3, Sr. No. 05)	
10	14.07.2023	Rajesh Kumar (TPT)	15,000.00	Advance for repair/service vehicle (Page No.5, Sr. No. 16)	

11	20.07.2023	HPHCL, Panchkula	8,42,000.00	Advance for electric wiring (Page No. 6, Sr. No. 17)	
12	21.08.2023	HPHCL, Panchkula	1,67,94,932.00	For Installing AC's in Hostel (Page No. 6, Sr. No. 20)	
13	04.10.2023	HPHCL, Panchkula	96,16,501.00	Procurement of Class room Furniture (Page No. 8, Sr. No. 23)	
14	06.10.2023	DEL NET New Dehi	19,470.00	Annual Institutional Membership Fees (Page No. 8, Sr. No. 25)	
15	10.10.2023	HPHCL, Panchkula	25,00,000.00	Construction of Auditorium Building (Page No.9, Sr. No. 26)	
16	07.11.2023	Balwinder Kaur Associate Prof.	10,000.00	Dakshta Intra Debate Competition (Page No. 10, Sr. No. 29)	
17	06.12.2023	Media Graphics Sonipat	38,586.00	Purchasing Internship diaries (Page No.12, Sr. No. 37)	
18	12.12.2023	Arora Binding House Delhi	78,541.00	Purchasing Diaries & Calendar (Page No. 13, Sr. No. 40)	
19	18.12.2023	Neptune (India) Ltd	5900.00	Visit of Service Engineer (Page No. 13, Sr. No. 42)	
20	08.01.2024	Rajesh Kumar (TPT)	11,000.00	Advance for Service/Repair of Vehicle (Page No. 14, Sr. No. 44)	
21	12.01.2024	Rajesh Kumar (TPT)	25,000.00	Advance for Service/Repair of Vehicle (Page No. 14, Sr. No. 45)	
22	07.02.2024	Sandeep Asstt.	1,128.00	Settlement of Jio Sim Bills (Page No. 16, Sr. No. 49)	
23	28.02.2024	Rajesh Kumar (TPT)	11,517.00	Advance for renewal of Insurance of Vehicle (Page No. 18, Sr. No.55)	

24	06.03.2024	HPHC Madhuban	13,80,000.00	Addition & Alteration in Administrative Block of DBRANLU (Page No. 18, Sr. No. 56)	
25	14.03.2024	Vijay Kumar Clerk	1,00,000.00	Organising seminar & other program (Page No. 20, Sr. No. 59)	
26	15.03.2024	Vidhi Madan Chadda Associate Prof.	50,000.00	For Bhartiya Bhasha Samiti (Page No. 20, Sr. No. 60)	
27	19.03.2024	Balwinder Kaur Associate Prof.	1,15,000.00	National Seminar Labour Law (Page No. 20, Sr. No. 61)	
28	20.03.2024	HFDC Karnal	8,30,045.00	Setting up of Moot Court (Page No. 21, Sr. No. 63)	
29	07.11.2023	DR. Balwinder Kaur, Associate Prof.	15,720.00	Advance for Celebration of Dipawali (Page No. 10, Sr. No. 31)	
30	29.11.2023	HDFC Karnal through (AR P&S)	62,23,488.00	100% advance payment for purchasing steel Almirah for office & Hostel (Page No. 11, Sr. No. 35)	
		Total	4,90,74,463.00		

-Sd-
Deputy Director (Audit)
DBRANLU, Rai (Sonepat)

-Sd-
Finance Officer
DBRANLU, Rai (Sonepat)

