

No.Fin(LA)H(2)C(15)XI(II)320/85-Vol-49
Government of Himachal Pradesh
Local Audit Department.

From

The Director,
Local Audit Department,
Himachal Pradesh, Shimla-9

To

Vice Chancellor,
Chaudhary Sarwan Kumar Himachal Pradesh
Krishi Vishvavidyala Palampur,
District Kangra, HP.

Dated, Shimla-171009, the ...03-05-2018

Subject: *Audit and Inspection Report on the account of Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Kangra for the year 2015-2016.*

Sir,

I am directed to forward herewith the audit and inspection report on the accounts of Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Kangra for the year 2015-2016 for further necessary action. The annotated replies to the audit observations may please be sent to this department at the earliest.

Ends:- As Above

Yours faithfully,

Sd/-
(Dr. Suneel Kumar Angra)
Joint Director,
Local Audit Department
Himachal Pradesh Shimla-171009

Endst. No. As above dated,03-05-2018 Shimla-171009,

Copy forwarded for information and necessary action:-

1. The Additional Chief Secretary(Agriculture) to the Government of Himachal Pradesh, Shimla-2.
2. The Director, Department of Agriculture, Himachal Pradesh, Shimla-171005.
3. Joint Controller(Audit), Resident Audit Scheme, Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Distt. Kangra.

Sd/-
(Dr. Suneel Kumar Angra)
Joint Director,
Local Audit Department
Himachal Pradesh Shimla-171009

ANNUAL AUDIT REPORT
ON THE ACCOUNTS OF
CHAUDHARY SARWAN KUMAR HIMACHAL PRADESH
KRISHI VISHVA VIDYALAYA, PALAMPUR

FOR THE PERIOD
1.04.2015 to 31.03.2016



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

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PREFACE

- 1 *This report has been prepared for submission to the Government of Himachal Pradesh under Article 45 of Himachal Pradesh Universities of Agriculture, Horticulture & Forestry Act, 1986.*
- 2 *Part-I of the Report deals with the Financial Position, Grant-in-Aid received from H.P.Govt. and Govt. of India and finding of pre and post audit of University Accounts for the year 2015-2016.*
- 3 *Part-II of the Report deals with the settled and outstanding paras of last audit report.*
- 4 *The latest position of all outstanding Audit Requisitions from 1983-84 to 2015-2016 has been given in **Annexure-'D'** of this report.*

Major Audit Observations for the Year

2015-2016

Sr.No.	Brief Description	Para No.
i	Retrenchments/recoveries made during pre-audit	4
ii	Outstanding inter-departmental recoveries	5
iii	Non-adjustment of temporary advances	6
iv	Non re-imbursement of minus balances from funding agencies	7
v	Management of Pension Corpus Fund	8
vi	Deficit financial position	9
vii	Audit Paras relating to the checking of Annual Accounts of CSKHP Krishi Vishvavidyalya, Palampur for the year 2015-16.	10
viii	Grant of pay band of ₹37400-67000 + 8600 grade pay under four tier pay structure of Assistant Engineers.	13
xi	Grant of increment & exercising the option for pay fixation after the accrual of annual increment under Career Advancement Scheme to the University teachers/scientists.	14
x	Grant of 3-Tier scale to Sh. Kamlesh Awasthi T.A. Grade-I	16
xi	Pensionary benefits in respect of Dr. Mahabir Singh, Sr. Entomologist (Retired).	17
xii	Re-fixation of pay of Dr. K.K. Katoch, Hon'ble Vice-Chancellor w.e.f. 01.06.2015.	18
xiii	Regarding not obtaining the revised technical sanction and paying avoidable payment of Rs. 9,44,454.00 under clause-10 CC of Agreement in the work U.G. Girls Hostel awarded vide agreement No. 1114.	24
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**ANNUAL AUDIT REPORT ON THE ACCOUNTS OF
CHAUDHARY SARWAN KUMAR
HIMACHAL PRADESH KRISHI VISHAVVIDYALAYA, PALAMPUR
FOR THE PERIOD FROM
1.04.2015 to 31.03.2016.**

Part-I

1 Introduction

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

The present audit and examination of accounts of CSK HPKV, Palampur for the period from 1.04.2015 to 31.03.2016 was conducted in the Resident Audit Scheme, CSK HPKV, Palampur headed by Shri. B.R.Sharma, Joint Controller (LAD). The audit report is compiled and presented by Sh. Sat Paul Singh, Joint Controller and results thereof are incorporated in the following paras. The audit report has been prepared on the basis of information furnished and made available by the controlling officers of the institution. The Local Audit Department disclaims any responsibility for any misinformation or non-submission of information on the part of auditee. The responsibility of audit is confined to the months selected for the detailed check for post audit.

The charge of the office of Vice-Chancellor and Comptroller was held by the following persons during this period:-

(I). Vice-Chancellor	Period
1. Dr. K.K.Katoch	1.04.2015 to 31.03.2016
(II). Comptroller	
1. Sh. Ranjit Singh	1.04.2015 to 31.03.2016

2 Financial Position

The Financial position of CSK HPKV, Palampur for the year 2015-16 is given as under:-

Particulars	2015-16
Opening balance	214965283.23
Income including grants-in-aid received from the H.P.Govt. & ICAR etc.	1688450941.54
Total	1903416224.77
Expenditure incurred during the year	1697018358.00

The main sources of income of university were grants-in-aid received from H.P.Govt., ICAR, GOI and domestic income derived from the sale of agriculture, horticulture and fisheries produce, sale of milk and feed, institutional charges and paid seats of all the constituents colleges. The main components of expenditure were pay & allowances and retirement benefits of university employees, development, promotion and extension of agriculture education, animal husbandry, fisheries, tea industry, horticulture and forestry. Besides these main activities, university also received funds for the construction of new buildings and other infrastructure, CDA grants for renovation and repair of roads and buildings and for creating other modern facilities in the main campus at Palampur and at different out stations of the university.

The University General Account closing balance of ₹20,63,97,866.77 as on 31.03.2016 does not include the closing balance of other accounts viz. GPF & CPF accounts, pension corpus fund account and revolving funds accounts etc. maintained separately by the various departments of the university. The balances of these accounts are detailed in **Annexure “A”** of this audit report.

3 Grants-in-Aid

In 2015-16 university received grants-in-aid to the tune of ₹1,36,11,43,359.00 (Annual Account Page-105) from the various sources, such as Agriculture, Animal Husbandry and Fisheries departments of the State Govt. of Himachal Pradesh, Shimla, the Indian Council of Agriculture Research, New Delhi and Govt. of India etc. as per detail given below:-

I	H.P.State Grant	(₹)
(i)	Agriculture department.	797600000.00
(ii)	Animal Husbandry department.	2200000.00
(iii)	Fisheries department.	300000.00
(iv)	SCSP.	159100000.00
	Total	959200000.00
II	ICAR	
(i)	ICAR Co-Coordinated Projects.	163581002.00
(ii)	Krishi Vigyan Kendra's.	95021467.00
(iii)	Central Development Assistance.	47981997.00
(iv)	ICAR Ad hoc Projects.	11897349.00
	Total	318481815.00
III	GOI	
(i)	Ad hoc Projects.	20619138.00
	Total	20619138.00
(IV)	Others	
(i)	Miscellaneous Projects.	52002748.00
(ii)	CFSU.	6450309.00
(iii)	Foreign Aided Projects.	1494595.00

(iv)	NAIP.	1533620.00
(v)	CMSC Programme.	1361134.00
	Total	62842406.00
	Grand Total (1 to IV)	1,36,11,43,359.00

4 Retrenchments and recoveries amounting to ₹ 21,69,594

During the period of report various D.D.O's of the university submitted wrong/excess payment claims on account of T.A., medical re-imbursement, contingent bills, arrear bills, pay fixation, works bills and other misc. bills for pre-audit. After checking these bills in audit wrong/excess payments amounting to ₹21,69,594.00 were got stopped. Had these wrong/excess payments not been pointed out by the LAD audit, the university would have suffered huge financial loss. Therefore, it is very important to develop a full proof processing and checking system in the university to avoid such unwanted losses and to ensure the implementation and compliance of all codal formalities. This matter is specially brought into the notice of Comptroller to issue guide lines to all the HODs/P.I's & DDO's to be more vigilant in this regard.

5 Outstanding-inter-departmental recoveries amounting to ₹28,18,340.05

Out of total inter-departmental recoveries amounting to ₹ 18,66,128.05 pointed out in Audit Para 5 of annual audit report for the year 2014-2015, no amount of inter-departmental recovery was recovered during the period of current report i.e. 2015-16. An amount of ₹9,52,212.00 remained due for further realization during the current audit period of 2015-16 and thus the total recoverable amount as on 31.03.2016 has reached to ₹ 28,18,340.05, the department wise detail of which is given in Annexure "B". Therefore, immediate steps may be taken to recover the long outstanding amounts from the concerned departments and compliance shown to audit.

6 Non adjustment of temporary contingent and deposit works advances drawn up to 31.03.2016 amounting to ₹20,62,84,446.00 & ₹17,20,97,567.00

Temporary contingent and deposit works advances drawn up to 31.03.2016 (adjusted upto 30th Nov, 2017) were lying pending for final adjustment amounting to ₹ 20,62,84,446.00 & ₹17,20,97,567.00. These temporary contingent advances were drawn for the purchase of equipments and computers etc. for organizing trainings & kisan melas, POL and other different purposes. Similarly, deposit works advances were drawn for the construction of new buildings, extension of existing infrastructure, repair and renovation of civil and electrical works. The department wise detail of contingent temporary advances and deposit works is given as under:

Sr.No.	Name of Department	Amount (Misc.) in ₹	Deposit work in ₹
1.	AGRI. ECONOMICS	247718.00	0.00
2.	AGRONOMY	1898010.00	198893.00
3.	AGRICULTURE ENGINEERING	4059178.00	1019928.00
4.	TEA HUSBANDRY & AGRO FORESTRY	545000.00	0.00
5.	ANIMAL GENETICS & BREEDING	211440.00	2543000.00
6.	ANIMAL NUTRITION	1001602.00	1410392.00
7.	CPDU	1107231.00	0.00
8.	COMPTROLLER'S OFFICE	25534409.00	0.00
9.	CONSTRUCTION DIVISION	5336616.00	75915287.00
10.	DEAN COLLEGE OF BASIC	8046668.00	357200.00

	SCIENCES		
11.	DEAN, COLLEGE OF AGRICULTURE	2638862.00	500000.00
12.	DEAN, COVAS	18451638.00	15418117.00
13.	DEAN, COLLEGE OF HOME SCIENCE	31612850.00	9056457.00
14.	DIRECTOR EXTENSION EDUCATION	5226427.00	0.00
15.	DIRECTOR OF RESEARCH	14135.00	0.00
16.	DEPARTMENT OF AGRICULTURE BIOTECH	12049275.00	125350.00
17.	ORGANIC AGRICULTURE	816000.00	10518000.00
18.	DEAN P.G.	0.00	2379660.00
19.	ENTOMOLOGY	2400540.00	715506.00
20.	Health Centre	56759.00	0.00
21.	HORTICULTURE	1275000.00	0.00
22.	LIVE STOCK FARM	68970.00	436600.00
23.	LIBRARY	8773847.00	100000.00
24.	MICROBIOLOGY (COBS)	2934925.00	0.00
25.	MICROBIOLOGY (VETY)	955647.00	2243324.00
26.	MEDICINE	4082528.00	0.00
27.	PHYSIOLOGY VETERINARY	208001.00	0.00
28.	FODDER SECTION	184520.00	0.00
29.	CROP IMPROVEMENT & FODDER SECTION	636348.00	30000.00
30.	PLANT PATHOLOGY	2475380.00	3025200.00
31.	VETY PHARMACOLOGY	31296.00	0.00
32.	VETY SURGERY & RADIOLOGY	2335575.00	0.00
33.	SEED SCIENCE & TECHNOLOGY	670114.00	5114692.00
34.	STUDENT WELAFRE OFFICE	2631286.00	1311897.00
35.	SOIL SCIENCE	10930233.00	458927.00
36.	VEGETABLE SICNCE.	3124194.00	3329200.00
37.	K.V.K.BARA	2394815.00	1200000.00
38.	K.V.K.,BAJAURA	667233.00	0.00
39.	K.V.K.DHAULAKUAN	576806.00	349518.00
40.	K.V.K.,KANGRA	376297.00	793678.00
41.	K.V.K.,MANDI	247103.00	3813921.00
42.	K.V.K., UNA.	701465.00	456000.00
43.	K.V.K. BERTHIN	958359.00	799998.00
44.	K.V.K. KUKUMSERI	5302413.00	401000.00
45.	SAREC, KANGRA	391848.00	0.00
46.	HAREC, BAJAURA	0.00	180000.00
47.	R.S.S. BERTHIN	350000.00	1900000.00
48.	HAREC, DHAULAKUAN	1459959.00	737407.00
49.	HAREC, KUKUMSERI	7076775.00	6707000.00
50.	R.S.S. LARI	14349361.00	7672130.00
51.	R.R.S. LEO	4603653.00	1603552.00
52.	RWRC, MALAN	1230438.00	1134523.00

53.	R.R.S. SALOONI	2760500.00	3550000.00
54.	MAREC, SANGLA	255199.00	3941210.00
55.	R.R.S.,SUNDERNAGAR	10000.00	650000.00
G. Total		206284446.00	172097567.00

Out of total contingent and deposit works advances amounting to ₹20,62,84,446 and ₹17,20,97,567 as detailed above, advances amounting to ₹61,68,583 are pending for adjustment from 1997 to 2010 and despite of pointing out this serious issue in all the audit reports since 2003, the university administration has not taken cogent steps for the settlement of these advances. Hence, in some of very old cases of contingent advances, the possibility to misuse the full or part amount of such long outstanding advances can not be ruled out. The detail of outstanding advances drawn between 1997 to 2010 are given as under:-

Sr. No.	Name of department	Date of drawl of advance	Audit Register P/E No.	Amount	Name of official to who advance paid
1.	D. E.E.	<u>1997-1998</u> 09.04.1997	1/21	5000.00	Sh. S.R. Thakur
2.	-do-	09.04.1997	2/21	5000.00	-do-
3.	-do-	01.07.1997	15/22	5000.00	Sh. S.R. Thakur
4.	-do-	17.07.1997	16/22	5000.00	-do-
5.	-do-	26.07.1997	18/22	5000.00	Sh. S.R. Thakur
6.	-do-	<u>2003-2004</u> 12.09.2003	106/16	5000.00	Dr. S.S. Thakur
7.	-do-	<u>2005-2006</u> 31.03.2006	192/68	3179.00	-do-
8.	-do-	<u>2009-2010</u> 31.03.2010	137/50	3250000.00	Dr. Suman Kumar
9.	Dean, COVAS	<u>2007-2008</u> 31.03.2008	63/21	49990.00	Sh. Rajnesh Kumar
10.	-do-	31.03.2008	63/23	33200.00	Smt. Meena Sood
11.	-do-	31.03.2008	63/25	49990.00	DR. S.K. Sharma
12.	Comptroller Officer	<u>2007-2008</u> 08.11.2007	32/35	402609.00	Sh. Harjeet (Store)
13.	-do-	08.11.2007	32/37	156000.00	Sh. Rekesh (Store)
14.	Construction Division	<u>2007-2008</u> 07.11.2007	131/53	59265.00	Er. R.S. Guleria
15.	-do-	29.03.2008	137/107	500000.00	Er. R.S. Premi
16.	-do-	<u>2009-2010</u> 20.05.2009	80/05	7000.00	Er. Anoop Sharma
17.	-do-	20.05.2009	80/06	5000.00	Er. Arun Vyas
18.	-do-	08.06.2009	81/11	58000.00	Er. R.S. Premi
19.	-do-	09.09.2009	82/26	5000.00	Er. P.S. Thakur
20.	-do-	03.11.2009	84/44	5400.00	Er. R.K. Kataria
21.	-do-	19.12.2009	84/51	2100.00	Er. P.C. Chaudhary
22.	-do-	31.03.2010	88/96	300000.00	Er. Anil Sood

23.	Dean, College of Agriculture	<u>2006-2007</u> 24.03.2007	58/30	105004.00	Dr. Arun Kumarr
24.	R.S.S. Sangla	<u>2002-2003</u> 13.03.2003	56,57/07	5000.00	Dr. S.S. Rana
25.	-do-	<u>2008-2009</u> 09.12.2008	49/04	5000.00	Dr. Gopal Katna
26.	-do-	<u>2009-2010</u> 25.08.2009	105/03	100000.00	Dr. Nanak Dev
27.	-do-	15.10.2009	105/04	249982.00	Dr. Nanak Dev
28.	R.S.S. Leo	<u>2001-2002</u> 03.11.2001	33/01	50000.00	Sh. Ranish Kumar
29.	-do-	14.12.2001	33/02	50000.00	-do-
30.	K.V.K. Kangra	<u>2009-2010</u> 31.03.2010	22/17	200000.00	Dr. Vishal Dogra
31.	-do-	31.03.2010	22/18	90347.00	Dr. A.K. Sood
32.	-do-	31.03.2010	23/21	80000.00	Dr. Deep
33.	K.V.K. Una	<u>2004-2005</u> 01.03.2005	03/21	316517.00	Dr. S.N. Shankhyan

G.Total 6168583.00

Therefore, immediate steps may be taken for the final adjustment of above and all other advances and in case of violation of rules as specified in university accounts manual, administrative action against the defaulters may be taken to ensure the speedy adjustment and compliance intimated to audit.

7 Non re-imbursement of excess expenditure incurred against the grants-in-aid amounting to ₹16,87,55,233 from various funding agencies.

Out of total recoverable amount of ₹18,06,07,436 pointed out in para 7 of annual audit report for the year 2014-2015, an amount of ₹5,99,23,575 has been recovered during 2014-2015 from the funding agencies and thus the outstanding amount was reduced to ₹12,06,83,861. However, during the year 2015-2016, an expenditure of ₹4,80,71,372 was again incurred over and above the grants-in-aid received and thus the total recoverable amount has increased to ₹16,87,55,233 which is recoverable from the funding agencies, the detail of which is given as under:-

Sr. No	Name of Department	Name of Scheme & code No.	Year	(-) Closing balance	GUC Register Page No.	Progressive Total
1.	2.	3.	4.	5.	6.	7.
1.	Agriculture Economics	Problem & Constraints of Agricultural development in hill areas.	1991-92	1000.00	13/1	
2.	Animal Nutrition	Evaluation & utilization of apple pomace in Animal Ration. ICAR	1991-92	23753.00	53/1	
		Total (1991-1992)		24753.00		24753.00

3.	Entomology	Pesticides pollution in Tea garden of HP. GOI	1996-97	34982.00	271/2	
		Total (1996-1997)		34982.00		59735.00
4.	Comptroller Office	Installation of Green House for research purpose.	1997-98	10377.00	167/1	
		Total (1997-1998)		10377.00		70112.00
5.	Agro Forestry	Agro forestry ORP Zone I&II	1999-00	31131.00	39/1	
6.	Comptroller Office	APIS under information system development of NATP in respect of civil work and strengthening of LAN system.	1999-00	724777.00	115/1	
7.	Dean, COVAS	Studies on early diagnosis and treatment of induced traumatic.	1999-00	11016.00	231/2	
8.	HAREC, D/kuan	ICAR 19-103	1999-00	1286062.00	74/3	
		Total (1999-2000)		2052986.00		2123098.00
9.	S.W.O.	GOI-826-30	2000-01	2395.00	282/2	
		Total (2000-2001)		2395.00		2125493.00
10.	Animal Nutrition	Ad hoc ICAR-23-44	2001-02	52439.00	59/1	
11.	T.H.T.	Tea Board	2001-02	1996178.00	300/2	
		Total (2001-2002)		2048617.00		4174110.00
12.	Soil Science	Misc-009-15	2002-03	19523.00	88/1	
13.	D.E.E.	Misc. 44-35	2002-03	588.00	182/1	
		Total (2002-2003)		20111.00		4194221.00
14.	Plant Pathology	Ad hoc ICAR 144-17	2003-04	17209.00	124/1	
15.	Entomology	Misc. 514-19	2003-04	28480.00	272/2	
		Total (2003-2004)		45689.00		4239910.00
16.	Soil Science	Misc-541-15	2004-05	789.00	158/1	
17.	Soil Science	Misc. 540-15	2004-05	25238.00	159/1	
18.	Soil Science	Misc- 046-15	2004-05	480.00	168/1	
19.	S.W.O.	Misc-869-30	2004-05	16771.00	283/2	
20.	ORS, Kangra	Ad-GOI 337-79	2004-05	90290.00	58/3	
21.	RRS Kukumseri	NATP-042-35	2004-05	96132.00	79/3	
		Total (2004-2005)		229700.00		4469610.00
22.	Agricultural Economics	ICAR-162-18	2005-06	116574.00	68/1	

23.	Plant Pathology	Ad-ICAR-158-17	2005-06	47615.00	191/2	
24.	D.E.E.	Misc. Project 841-35	2005-06	2185.00	264/2	
		Total (2005-2006)		166374.00		4635984.00
25.	ORS, Kangra & HAREC, D/kuan	Misc-785-79 Misc-764-73	2006-07	5000.00	137/3	
		Total (2006-2007)		5000.00		4640984.00
26.	Comptroller Office	State Scheme Animal Husbandry Deptt.	2007-08	23275118.00	117/1	
27.	HAREC, Bajaura	Misc-892-72	2007-08	64409.00	358/2	
		Total (2007-2008)		23339527.00		27980511.00
28.	Animal Nutrition	Adhoc ICAR-202-44	2008-09	20629.00	72/1	
29.	Dean, COA	GOI-392-12	2008-09	7001.00	32/4	
30.	Plant Breeding	GOI-422-14	2008-09	81106.00	82/4	
		Total (2008-2009)		108736.00		28089247.00
31.	HAREC, Dhaulakuan	Misc.-900-73	2009-10	3485.00	150/3	
32.	Agriculture Economics	GOI-426-18	2009-10	6634.00	170/3	
33.	D.E.E.	Misc.-964-35	2009-10	91834.00	29/4	
34.	Dean, COHS	GOI-443-28	2009-10	17905.00	45/4	
35.	Bee Keeping	GOI-418-77	2009-10	68594.00	54/4	
36.	Agriculture Economics	Misc.910-18	2009-10	18294.00	69/4	
37.	Comptroller Office	Misc.-913-83 (Mini Mission)	2009-10	38132.00	11/5	
38.	Comptroller Office	Misc.-920-85 (Mini Mission)	2009-10	1298.00	25/5	
39.	Crop Improvement	GOI-648-51/14	2009-10	16983.00	191/4	
		Total (2009-2010)		263159.00		28352406.00
	HAREC, Bajaura	On farm testing of Microbial inoculants in pea Misc-972-72	2010-11	2524.00	4/4	
40.	Agriculture Economics	Female Participant in Hill Agri. A comparative study of Female headed etc. Misc-665-18	2010-11	3003.00	19/4	
41.	Fodder	Development of Inter specific hyleveled using etc.	2010-11	129536.00	85/4	

		GOI-431-51				
42.	DAB	Bio Technological approach towards Forage Crops Imp. GOI- 430-12/57	2010-11	343.00	87/4	
43.	Agricultural Economics	State Adhoc-Misc-2012-18	2010-11	304490.00	147/4	
44.	R&WRC, Malan	GOI-325-77	2010-11	15995.00	161/4	
		Total (2010-2011)		455891.00		28808297.00
45.	Comptroller	State Agriculture	2011-12	35517181.00	116/1	
46.	Comptroller	SCSP	2011-12	47583525.00	44/4	
47.	Crop Improvement	Ad hoc GOI-448-14	2011-12	40043.00	180/3	
48.	D.E.E.	Misc. 2045-35	2011-12	46651.00	192/4	
49.	D.E.E.	State Ad hoc 978-35	2011-12	100.00	71/4	
50.	RWRC, Malan	GOI-325-77	2011-12	89173.00	162/4	
51.	Agri. Economics	State Misc.2013-18	2011-12	72104.00	114/4	
52.	Agri. Economics	Misc-698-18	2011-12	5000.00	123/4	
		Total 2011-2012		83353777.00		112162074.00
53.	HAREC, D/kuan	Misc. 731-73	2012-13	24205.00	17/4	
54.	Soil Science	GOI-465-15	2012-13	45942.00	152/4	
		Total 2012-2013		70147.00		112232221.00
55.	RWRC, Malan	Misc.713-77	2013-14	2287.00	139/4	
56.	Crop Improvement	Ad hoc GOI-481-14	2013-14	303408.00	189/4	
57.	Dean,COHS	Ad hoc GOI-5004-28	2013-14	12240.00	279/4	
58.	Agri.Bio—Tech	NAIP-1002-57	2013-14	556004.00	165/3	
59.	Director Research	NAIP 1004-34	2013-14	666682.00	8/4	
60.	Library	NAIP-1008-29	2013-14	311813.00	60/4	
61.	Dean COHS	Misc.4001-28	2013-14	42281.00	165/4	
		Total 2013-2014		1894715.00		114126936.00
62.	Agri. Engg.	ICAR-028-13	2014-15	381823.00	26/1	
63.	Agri. Engg.	GOI Adhoc- 309-13	2014-15	3894279.00	28/1	
64.	Vety. Surgery	GOI-474-41	2014-15	29813.00	171/4	

	& Radiology					
65.	Horticulture	Adhoc Misc.473-22	2014-15	5682.00	187/4	
66.	Horticulture	Misc. 967-22	2014-15	4897.00	45/5	
67.	Horticulture	Misc. 968-22	2014-15	507.00	47/5	
68.	Vegetable Sci.	Misc.2011-20	2014-15	92905.00	51/5	
69.	Entomology	Misc.2029-19	2014-15	9191.00	57/5	
70.	HAREC, K/seri	Misc.2034-74	2014-15	63167.00	61/5	
71.	Horticulture	Misc.2061-22	2014-15	4175.00	63/5	
72.	Vegetable Sci.	Misc.2060-20	2014-15	79246.00	65/5	
73.	Entomology	State Misc.2063-19	2014-15	142081.00	69/5	
74.	Veg. Science	State Misc.2064-20	2014-15	145515.00	71/5	
75.	Veg. Science	State Misc.2065-20	2014-15	176093.00	73/5	
76.	Agri. Bio-tech & HAREC, D/kuan	State Misc. 2066- 57/73	2014-15	349812.00	75/5	
77.	Soil Science	State Misc. 2109-15	2014-15	101959.00	85/5	
78.	Plant Pathology	State Misc. 2110-17	2014-15	24626.00	87/5	
79.	Vegetable Sci.	Misc.2103-20	2014-15	34374.00	89/5	
80.	Vegetable Sci.	Misc.2112-20	2014-15	78628.00	91/5	
81.	Vegetable Sci.	Misc. 2108-20,72,87	2014-15	74202.00	93/5	
82.	Vegetable Sci.	State-Misc.2129-20	2014-15	120744.00	133/5	
83.	Vegetable Sci.	State-Misc.2130-20	2014-15	341587.00	135/5	
84.	Vegetable Sci.	State-Misc.2131-20	2014-15	188044.00	137/5	
85.	Vegetable Sci.	Adhoc Misc.2123-22	2014-15	213575.00	139/5	
86.		Total 2014-15		6556925.00		120683861
87.	Agri. Economics	Adhoc Misc. 2113-18	2015-16	96078.00	18/1	
88.	Agronomy	ICAR-o31-16	2015-16	78451.00	20/1	
89.	Soil Science	ICAR-013-15	2015-16	1182202.00	23/1	
90.	Agri. Engg.	ICAR-008-13(I)	2015-16	452992.00	33/1	
91.	Agronomy	ICAR-007-16	2015-16	3997306.00	61/1	
92.	Agronomy	ICAR-006-16	2015-16	1598345.00	63/1	
93.	Entomology	ICAR-027-19	2015-16	598629.00	109/1	
94.	Crop Imp	ICAR-010-14/51	2015-16	1210771.00	131/1	
95.	Crop Imp	ICAR-018-14	2015-16	211631.00	132/1	
96.	Crop Imp	ICAR-022-14	2015-16	1397160.00	133/1	
97.	Crop Imp	Misc. 705-14	2015-16	46.00	135/1	
98.	Soil Science	ICAR-009-15	2015-16	1366294.00	151/1	
99.	Entomology	ICAR- 043-2-19	2015-16	2271669.00	276/2	
100.	Soil Science	Misc.637-15	2015-16	290770.00	308/2	
101.	Comptroller	ICAR-001-12, 001-28	2015-16	90782.00	359/2	
102.	KVK, Bajaura	KVK- 004-86	2015-16	4114972.00	06/3	
103.	KVK, Kangra	KVK-01-91	2015-16	4351773.00	30/3	
104.	KVK-05-89	KVK-005-89	2015-16	1912382.00	43/3	
105.	HAREC, D/kuna	ICAR-02-73/79	2015-16	1847188.00	48/3	
106.	Crop Imp.	ICAR-015-14/79	2015-16	81820.00	49/3	

107.	RWRC, Malan	Misc.-766-77(ii)	2015-16	28311.00	65/3	
108.	HAREC, Bajaura	ICAR-003-72	2015-16	197493.00	71/3	
109.	HAREC, D/kuan	ICAR-023-73	2015-16	650302.00	75/3	
110.	KVK, K/seri	KVK-009-94	2015-16	569907.00	81/3	
111.	HAREC, Bajaura	ICAR-001-72	2015-16	2077195.00	85/3	
112.	KVK, Mandi	KVK-06-90	2015-16	3034934.00	96/3	
113.	KVK, Bara	KVK-002-88	2015-16	19632.00	124/3	
114.	KVK, Dhaulakuan	KVK-003-87	2015-16	12965573.00	125/3	
115.	Vety. Microbiology	ICAR 303-40	2015-16	100110.00	133/3	
116.	Agri. Bio-Tech.	Adhoc GOI-494-57	2015-16	18640.00	203/4	
117.	Agronomy	ICAR-031(ii)-16	2015-16	112011.00	117/4	
118.	Agri. Bio-Tech.	Adhoc GOI-493-57	2015-16	214924.00	202/4	
119.	Dean COVAS	Adhoc GOI-498-37	2015-16	46992.00	241/4	
120.	Seed Science	Ad hoc GOI-5006-36	2015-16	697898.00	257/4	
121.	Dean, COVAS	Ad hoc Misc-2127-37	2015-16	166879.00	276/4	
122.	Agri. Economics	Adhoc Misc. 2139-18	2015-16	18918.00	117/5	
123.	Dean,COVAS	ICAR-308-(v)-37	2015-16	392.00	131/5	
		Total 2015-16		48071372.00		168755233
		G. Total(1991-92 to 2015-16		168755233.00		

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

8 Management of Pension Corpus Fund.

Vide notification No.1-128/88-HPKV/A/cs./01-81 dated 01.01.1997 the pension scheme was started in the university w.e.f. 1.01.1986. Under Rule 1.1 of pension rule, pension corpus fund was opened in the university and the university share of all those employees who opted for pension scheme was transferred to this fund. This fund was made self sustainable and in the rules it was provided that "The State Govt. and other financing agencies will continue to provide to the university the CPF matching contribution @ 10% of the emoluments (excluding HRA & HCA) of the employees

working in the scheme on permanent footing and it shall be non-lapsable. Such contribution will be added to this fund in the same manner as was being done in the case of CPF. The contribution on account of retirement and death gratuity shall be credited in respect of each employee half yearly to this fund which shall be drawn from the respective schemes of the state govt. and other funding agencies in the month of September & March”. The pension corpus fund has been maintained as per the rules and other provisions made from time to time. The Receipt and Payment Account of Pension Corpus Fund for the year 2015-16 is as under:-

Receipts and Payments account of Pension Corpus Fund for the year 2015-16

RECIPT			PAYMENTS		
Sr. No.	Particulars	Amount	Sr.No	Particulars	Amount
1.	Opening Balance as on 01.04.2015	29057574.00	1.	Pension paid to the pensioners	266863465.00
2.	Receipt on account of (10% for pension Corpus fund)	76097754.00	2.	Payment made during the year on account of commuted value of pension,D.R. arrear, DCRG.	116635205.00
3.	Cobtrubution of employes On secondment basis, foreign	3249875.00	3.	Amount transfer to other accounts	0.00
4.	Amount transferred from State Account	276267000.00	4.	Misc. payments	0.00
5.	Interest earned on STDRs	303205.00		-	-
6.	Misc. receipts	65664.00		-	-
				Closing Balance as on 31.03.2016	1542402.00
	Total	385041072.00			385041072.00

During the year 2015-2016 payment amounting to ₹266863465 on account of pension & further payment amounting to ₹116635205 on account of commuted value of pension, DCRG & Arrear's etc. were made by the university. Only a sum of ₹10,87,74,072 was available with university in this fund during the year 2015-16 on account of previous opening balance, deposit by 10% of pension corpus fund, contribution of employees on secondment basis/ foreign service, interest earned on deposits and miscellaneous receipts etc. Thus, in order to meet the balance liability a sum of. ₹27,62,67,000 has been transferred from general account to pension corpus fund i.e. from State Government and closing balance in this fund as on 31.03.2016 was ₹15,42,402. Therefore, in view of the position stated above, this matter is brought into the notice of higher authorities of the university to take suitable policy decision to make this

fund self sustainable to meet out the liabilities on account of pensionary benefits in near future.

9 Deficit Financial Position

(1) State Schemes

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

(In lacs)								
Sr. No.	Year	Opening Balance	Fund Received	University Income	Total	Exp.	Deficit	Page No.
1.	2013-14	(-)1146	9071	1035	8960	10401	(-)1441	111
2.	2014-15	(-) 1441	8960	903	8422	9476	(-)1054	105
3.	2015-16	(-) 1054	9592	979	9517	10695	(-)1178	105

(II) ICAR All India Coordinated Research Projects.

The position in respect of ICAR all India coordinated research projects which are being run on 75:25 sharing basis is also very precarious. In these projects, 75% funds are provided by the Indian Council of Agricultural Research and 25% is the state share for which the state govt. has a bilateral MOU and approximate yearly liability on account of state share for the year 2015-2016 is more than 4.83 crore and this deficit is also increasing since 2000-2001.

(III) Reasons for ever increasing deficit of the University

There are certain liabilities/expenditure for which neither the Govt. is providing any grants-in-aid nor does the university seems to have demanded separate funds and the expenditure is booked in the salary head the detail of which are given as under:-

- (i) No separate budget allotment is made for medical re-imbursement and T.A. and this expenditure is met out of grants-in-aid under salary head. Hence the separate budgetary provisions for T.A. & medical re-imbursement may be made.
- (ii) Deficit on account of 25% state share of ICAR all India Coordinated Projects is the major component of total deficit and it is heavily increasing every year.
- (iii) Non implementation of clarifications and Govt.orders in respect of wrong promotions and grant of higher pay to the teachers promoted under CAS/PPS and grant of wrong advance increments at the time of appointment which involve huge overpayments and re-fixation of pay.
- (iv) Pensionary benefits are met out of Pension Corpus Fund, but leave encashment and gratuity of CPF account holders is charged to salary head without making proper budgetary provisions.

- (v) Payment of pensioner's medical claims by diverting funds from State/GOI schemes and university receipt.
- (vi) Non recovery of deficit amount from Tea Board of India and other funding agencies.

10 Audit Paras relating to the checking the Annual Accounts of CSKHP KrishVishvavidyalya, Palampur for the year 2015-16.

During the checking /vetting of Annual Account of C.S.K.H.P. Krishi Vishvavidyalya, Palampur for the year 2015-16 as submitted vide letter No 2-6/LAD/Comp/B/CSKHPKV/38591-95 dated 27.07.2017, the following observations have been noticed, which may be accounted for at the earliest please.

- (i) As per page-I of the said Annual Account ₹27,97,67,000 has been shown as transferred to pension corpus Fund of the CSKHPKV, Palampur from the grants received from State Government under Agriculture head during the year 2015-16. But as per receipt and Payment account of Pension corpus Fund as shown/mentioned at page-118 of the Annual Account only ₹27,62,67,000 has been shown transferred from the State Government. Thus, a sum of ₹35,00,000 has been taken less in receipt account of Pension Corpus Fund. Therefore, less account of ₹3500000 in Pension Corpus Fund may be got reconciled/verified from audit.
- (ii) In the Annual Account Securities/Earnest Money and Misc. Deposit Receipt of Payment account (as on 1.04.2015) (page-116), the opening balance of was shown of ₹ 57,80,180.15, but as per statement supplied in this regard by the Estate Officer the opening balance as on 1.04.2015 was shown as ₹56,37,339.68. Thus, an amount of ₹1,42,840.47 was shown as less in the opening balance in the statement as supplied by the Estate Officer. The factual position needs to be reconciled and got verified from audit.

11 Grant of one additional increment to all Class-IV employees, on completion of 20 years of regular service in all Govt. Departments.

During vetting of retiral benefits of Sh. Harnam Singh, Chowkidar of The Registrar Office, it was observed that one additional increment has been granted to him on completion of 20 years of his regular service on 1.08.2013 vide office order No. QSD.10-42/2013/CSKHPKV/ACPS(Estt.-II)/-48610-40 dated 7.08.2013. (Page No. 19 of service book voll.-II). But, this benefit of one additional increment is admissible only to those class-IV categories who remain as such in the pay scale of class-IV as notified vide Finance Department O.M. No. Fin(PR)B(7)1/98-II dated 03.05.2001 and No. Fin.(PR)B(7)-1/2009 dated 26.08.2009 and Fin(PR)B(7)-64/2010 dated 27.09.2012 [as clarified vide office O.M. No. Fin(C)B(7)-3/2012 dated 15.12.2012. As the pay of Sh. Harnam Singh, Chowkidar was already fixed in the pay band of Rs. 5910-20200+GP 1900 being the pay band of class-III due to grant of ACPS vide office order No.21834-72 dated 09.04.2013 (Page No. 15 of service book Vol-II), therefore, the grant of additional increment in the instant case and other similar cases may also be re-examined and reviewed in view of above notification dated 15.12.2012 and rule 5(iii) of notification No. Fin.(PR)-B(7)-64.2010-Loose dated 24.09.2012 under intimation to audit.

(Audit Requisition No.01, Registrar Dated 24.04.2015)

12 Granting the benefit of 9 years services under New Assured Career Progression Scheme 4-9-14 w.e.f. 07.04.2014 in favour of Sh. Deep Raj Rana, Technical Assistant Grade-II (Field) Department of Agricultural Engineering.

The Registrar, letter No. QSD.-8-1079/CSKHPKV(Estt.)/-16090-91 dated 11.03.2015 vide which the reply of audit objection statement LAD/VS/28/ 2014-15 dated 20.04.2015 has been intimated was examined in audit in detail and the same was found not order in view of H.P. Govt. notification No.Fin(PR)B(7)-59/2010 dated 07.07.2014 and notification of even No. dated 09.09.2014. Therefore, the benefits of 9 years regular service granted to Sh. Deep Raj Rana under the New Assured Career Progression Scheme 4-9-14 may be re-examined in view of the above mentioned H.P. Govt. notifications as already pointed out vide above mentioned objection statement, that the official has already availed the benefits of three placements i.e. on 26.08.1996, 26.08.2004 in old (08-16-24 & 32) as Field Assistant Grade-I and thereafter four years benefit as a Technical Assistant Grade-II (Field) on 27 .08.2009 payable w.e.f. 09.08.2012 under New (4-9-14) Assured Career Progression Scheme alongwith one promotion. Hence, the benefit of 9 years service granted to Sh. Deep Raj Rana w.e.f. 7.04.2014 vide your office order No. QSD.8-1079/13/CSKHPKV (Estt.)Vol-III/50688-97 dated 17.09.2014 is not admissible. However, in case of any doubt, the clarification may be sought through Administrative Department from the appropriate authority/Govt.

(Audit Requisition No. 10, Registrar Dated 17.06.2015)

13 Grant of pay band of ₹ 37400-67000 + 8600 grade pay under four tier pay structure of Assistant Engineers.

The pay fixation cases on account of grant of next pay scale of ₹37400-67000+ 8600 grade pay to Assistant Engineers vide office No. QSD.8-1005/2013-CSKHPKV (Estt.)/-28902-09 dated 26.05.2015 were put up in audit and these cases were returned to the Estate Office vide objection statement No. LAD/V.K./-15 dated 08.06.2015 and No. 16 dated 01.07.2015 that these pay fixation cases may be re-examined in view of Govt. notification No.Fin(PR)(B)(7)-59/2010 dated 07.07.2014 and No. Fin (PR)(B)(7)-59/2010 dated 09.09.2014 or the clarification in this regard may be sought from the appropriate authority. In reply of audit observation, it has been intimated vide letter No.QSD.8-1005/13/-CSKHPKV(Estt.-II)/-39124-25 dated 21.07.2015 that there is no ambiguity in allowing the benefit to the Assistant Engineer after completion of 14 years service under four tier pay/scale structure and no clarification on the subject has been received & there is no need of clarification. Therefore, undertakings from the officers concerned may be obtained before making payment so that at any stage, if clarification from quarter concerned/ Government comes against the grant of this pay scale, then the amount overpaid can be recovered from them along with interest. However, the pay fixation cases of the incumbents have been admitted in audit in view of reply submitted vide letter stated above & subject to this audit requisition.

(Audit Requisition No. 19 , Registrar Dated 25.07.2015)

14 Grant of increment & exercising the option for pay fixation after the accrual of annual increment under Career Advancement Scheme to the University teachers/scientists.

Pay fixation cases of Dr. (Mrs.) Yogita Sharma and Dr. Virender Pathak vide office order No. QSD.6-693/2001/CSKHPKV/(Estt.)/-16264-70 dated 12.03.2015 & No.

QSD.6-718/04/ CSK HPKV/(Estt.)/-33154-60 dated 19.06.2015 were put to audit. These cases were returned vide audit requisition No.15 dated 02.07.2015 with the audit observations that Director, Local Audit Department has advised vide letter No.Fin(LA)H(2)C(5)(14)287/II-1-3111 dated 6.04.2015(copy already endorsed) that in the absence of any specific provision in the rules regarding opportunity to exercise the option under saving clause F.R.22(i)(a)(1), it would be better that the matter may be got clarified from the Govt. through administrative department. In response to this requisition it was intimated vide letter No.QSD.5-166/14/ CSKHPKV (Estt.)/43813-14 dated 13.08.2015 and even No. 48265 dated 28.08.2015, that since the matter has already been clarified by H.P. govt. vide letter No. Agri.-A(10)-5/82-III loose dated 7.04.2010 from the Secretary(Agri.) and O.M. No.Fin(PR)B(7)-1-2009 dated 19.09.2009, therefore, the pay fixation cases may be admitted. However, from the perusal of the above letter, it is noticed that nothing has been clarified regarding the option to be exercised under 22(1)(a)(1) under letter No. ibid above dated 7.04.2010 and O.M. No. dated 19.09.2009 pertains to revised pay rules, 2009, which are not applicable to teachers/scientists of the university . Moreover, the C.A.S. was introduced by the university vide letter No. QSD.-2-19/10-CSKHPKV (GA)Vo.-VI-9575-694 dated 10.02.2013 after these clarifications. Therefore, proper clarification in this regard may be sought from the appropriate authority through administrative department. However, the cases of these incumbents have been admitted in audit subject to the condition that if the clarification goes adverse, then the recovery would be made by the university from the concerned under intimation to audit and undertaking to this effect may be taken from individual concerned that they will refund the amount alongwith interest and all such cases already admitted be reviewed accordingly.

(Audit Requisition No. 27, Registrar Dated 04.09.2015)

15 Recovery of wrong payment of salary due to granting the benefit on completion of 9/14 years services under new ACPS after getting the pay re-fixed.

Vide office order No. QSD.8-1079/-CSKHPKV(Estt.)/VoI-III/62284-98 dated 12.11.2015, the benefit on completion of 9/14 years services under the New Assured Progression Carrier Scheme has been withdrawn from the employees as mentioned in aforesaid office order w.e.f. the date from which the benefit has been granted to them. In this context, it is intimated that the pay of these employees may be re-fixed and the recovery of over payment of the salary be worked out and recovered from the following employees under intimation to this office:-

Sr.No.	Name of official	Name of Department
1.	Sh. Roop Dass, T.A. Grade-II (Field)	KVK, Bajaura
2.	Sh. Pyar Chand, Field Assistant G-I (Now T.A. Grade-II (Field))	KVK, Una
3.	Sh. Vijay Kumar, Field Assistant G-I (Now T.A. Grade-II (Field))	Biology & Environmental Sciences (COBS)
4.	Sh. Pradip Kumar, Field Assistant G-I (Now T.A. Grade-II (Field))	Agronomy, Forages & Grassland Management

(Audit Requisition No.38, Registrar Dated 01.12.2015)

16 Grant of 3-Tier scale to Sh. Kamlesh Awasthi T.A. Grade-I.

Grant of 3-tier pay scale/ pay band of ₹15600-39100+ 6600 grade pay after putting 8 years service vide office order No. QSD-8-1063/13-CSKHPKV (Estt.)/68143-51 dated 16.12.2015 along with pay fixation case in respect of Sh. Kamlesh Awasthi was put up for pre-audit. While checking the grant of pay scale, it has been observed that it was granted on the analogy of notification No.QSD. Bud./-22/CSKHPKV/-14938-15070 dated 26.02.2009 vide which the pay scale of UHF, Solan was notified and instruction contained in H.P. Govt. Notification No.Fin(PR)B(7)-59/2010 dated 25.09.2012. While going through the instructions of the Govt. mentioned in the above notification, it is noticed that these 3-tier scale are given to H.P. Agriculture Services Class-I. But the equation to the post of T.A. Grade-I (Field) with that of H.P. Agriculture Services was not put up to audit . In reply to audit observation, it was intimated that the matter has already been clarified vide letter No. QSD.-8-1062/13-CSKHPKV(Estt.-II) Vol-V-14436-37 dated 13.03.2014 and similar cases have already been admitted in audit. But after examining the above letter, it was found that the equation of T.A. Grade-I (Field) to that of H.P. Agriculture Services has not been got clarified from the Govt., whereas audit requisition No. 23 dated 14.08.2013 has already been issued in this regard and audit para No. 10 to the said requisition already incorporated in audit report of 2011-2012 in advance. Therefore, it is again advised that the equation of T.A. Grade-I (Field) with H.P. Agriculture Services may be got clarified from Govt. through Administrative Department and if it goes adverse then recovery of over payment may be made from the concerned. However, the pay fixation of the incumbent is admitted provisionally subject to above audit observations and in view of audit requisition No. 23 dated 14.08.2013.

(Audit Requisition No. 43 , Registrar Dated: 27.01.2016)

17 Pensionary benefits in respect of Dr. Mahabir Singh, Sr. Entomologist (Retired).

During vetting of pension case of Dr. Mahabir Singh, Sr. Entomologist, it has been observed that the pensioner was a Contributory Provident Fund (CPF) Account holder earlier and superannuation pension is being paid to him as per decision of Hon'ble High Court H.P. dated 26.02.2015. But as per decision of Board of Management contained in notification dated 1.01.1997 under rule 1.9(i), the retiree opting for pension scheme was required to refund University contribution of CPF received by him with compound interest @ 10% p.a. from the date of its receipt upto date of notification of pension scheme. Therefore, the amount of CPF University share alongwith interest as required to be refunded under the above notification may be recovered under intimation to audit. However, keeping in view of the decision of Hon'ble High Court the pensioner benefits were admitted subject to the above audit observations.

(Audit Requisition No.09 , Comptroller Dated: 27.01.2016)

18 Re-fixation of pay of Dr. K.K. Katoch, Hon'ble Vice-Chancellor w.e.f. 01.06.2015.

The pay bill of Dr. K.K. Katoch, Vice Chancellor for the month of 6/2015 was submitted for pre-audit and it was returned with the audit observations that the Dr. K.K. Katoch has been retired as Principal Extension Specialist (Soil Science) on attaining the age of superannuation on 31.05.2015, his pay was required to be re-fixed under the rules as he has been sanctioned pension on the retirement. Therefore, his pay may be got re-fixed from the competent authority and regulated accordingly. In response to above audit

observation, D.D.O of pay cell has intimated that the matter has been referred to the Additional Chief Secretary (Agri.) to the Govt. of H.P. vide letter No.QSD.4-103/13-CSKHPKV(Estt.)/Vol-III/-34408 dated 27.06.2015 for approval/ permission to allow the drawl of full salary as Vice-Chancellor till the position of Vice-Chancellor at CSK HPKV, Palampur held by him keeping the pension in abeyance. Hence, the drawl of the full salary by keeping the pension in abeyance by the incumbent in question is admitted in audit subject to the approval of the Govt. or re-fixation of the pay as per rule and the recovery of the over payment, if any, on account of re-fixation may be effected from the concerned under intimation to this office.

(Audit Requisition No. 14 , Comptroller Dated: 02.07.2015)

19 Recovery of excess salary paid to Smt. Nisha Bhardwaj, Sr. Assistant due to re-fixation of her pay in the pay band of ₹5910-20200 + G.P. ₹2800.00 w.e.f. 01.01.2006.

In continuation of this office objection statement-60-Dew/LAD dated 16.06.2014, the pay of Smt. Nisha Bhardwaj has been re-fixed vide office order No. QSD.7-531/90-CSKHP KV(Estt.)/-37725-31 dated 10.07.2015. While checking the entries in the service book, it has been observed that consequent upon re-fixation of her pay w.e.f. 1.01.2006, she has been paid excess salary/pay up to 31.07.2015 due to grant of next higher scale of Rs. 4550-7220 (pre-revised) w.e.f. 1.01.2007 instead of pay scale of ₹4400-7000 and as a result of which her grade pay was previously fixed @ ₹3000.00 instead of ₹2800.00 in revised scale w.e.f. 01.01.2006. Therefore, the recovery of the overpayment of salary/pay paid to Smt. Nisha Bhardwaj, Sr. Assistant 01.01.2006 to 31.07.2015 may be worked out and recovered from the incumbent under intimation to this office.

(Audit Requisition No.24, Comptroller Dated: 18.08.2015)

20 Purchase of Tally ERP-9 Gold Multiuser on single quotation basis.

Voucher No. 18/417 of 11/2015, a bill amounting to ₹59,400 was put for pre-audit. While checking the bill, it was noticed that Tally ERP-9 Gold Multiuser amounting to ₹54,000 was purchased from M/s. R.K. Info-tech, Palampur being the authorized dealer of Tally and service partner of Tally Solution Pvt. Ltd. on single quotation basis. The bill was returned with the audit observation that other manufacturers might also be manufacturing ERP-9 Gold Multiuser in India, so not making the purchase after calling the quotations in order to derive the benefit of competitive market rate may be justified. In reply to audit observation, it was intimated that keeping in view urgency of assignment the Hon'ble Vice-Chancellor has accorded the sanction on single quotation basis. However, as per University Account Manual under rule 28.1(g), the purchase can be made on single quotation basis only if is of propriety nature. Since, the said item is not of propriety nature as no certificate of sole manufacturer was put to audit, therefore, the purchase may be got regularized with the sanction of competent authority. However, the bill in question has been admitted in audit being the committed liability subject to above audit observation.

(Audit Requisition No. 39, Comptroller Dated: 17. 12. 2015)

21 Regarding the avoidable payment of ₹5.03 lacs under clouse-10 CC of Non imposition of penalty under clouse-2 of Agreement in the work c/o Girls Hostel in College of Vety. & Animal Sciences Complex at CSK HPKV, Palampur awarded vide agreement No: 1274.

The work c/o Girls Hostel-2 in College of Vety. & Animal Sciences Complex was awarded vide letter No.3717-25 dated 25.06.2012 to Sh. Paras Sood under agreement No. 1274 of 2012-2013. Time allowed for completion of work was one year. Total value of work done upto final bill was ₹1,26,09,628 While checking this bill in pre-audit, it was observed that amount of ₹1,26,09,628 includes ₹5,03,286 on account of clause under 10 CC of agreement being the escalation in the cost of material and labour. The bill was returned back with audit observations that claim under 10 CC in reference to rules 32.8.2 of CPWD manual may be justified. Under 32.8.2 of CPWD manual no claim under clause 10 CC is admissible if the contract period is not more than 18 months. In reply to audit observation in this regard, it was intimated that it is the agreement which has been entered into with the contractor and nothing can be added or deleted in the agreement clause at the later stage. In this case the agreement was entered with the contractor during the year 2012-2013 as per agreement form of PWD. Therefore, it is not possible to take the CPWD manual clause at the belated stage. Whereas, audit is of the view that since the CPWD is the apex authority in India to make and amend the rules relating to the execution of public work, therefore, the amended provision was required to be incorporated in the agreement as these were also in favour of University. Thus, the contention of the D.D.O/E.E.(C) does not seem to be correct as has been pleaded in response to audit observation, as the amendment in CPWD manual was prior to date of agreement. Therefore, non inserting of amendment in agreement has put the University into avoidable loss of ₹5,03,286 and the matter needs to be enquired into and all such cases be re-viewed accordingly under intimation to audit.

Further, it has also been noticed that the work was awarded on 25.06.2012 and was required to be completed within one year, whereas the same was completed on 10.07.2014. i.e. with delay of one year. For not invoking the provision of clause-2 of agreement for compensation, it was intimated that due to rainy season, the work could not be completed well in time and competent authority on the reasonable grounds is competent to grant extension (which shall be final) and contractor has been allowed extension and therefore no action is required, whereas on other hand notice/letter No.QSD./CSKHPKV/Estt.-II/1697-99 dated 12.03.2014 issued to contractor clearly shows that the delay was on the part of contractor. Therefore, not invoking the provision of close of agreement even at the fault on the part of contractor not only cause loss to the University in the shape of compensation but also encourage the contractor to remain care free from the aspect of time bound completion of work and hampering the pace of a adjustment of advances drawn for construction of infrastructure in the University. Therefore, the matter be reconsidered with facts and figures under intimation to audit. However, the bill in question being the third party liability has been admitted in audit subject to above audit observation.

(Audit Requisition No. 06 Estate Officer Dated: 11.06.2015)

22 Non imposition of penalty under clause-2 of agreement in the work construction of cold store room at RWRC, Malan awarded vide Agreement No. 1392.

While checking the above bill, it was observed that the said work was required to be completed within two months i.e. up to 12.11.2014 but the same was completed on 20.03.2015. The bill was returned with the audit observations for not imposing the compensation under clause 2 of the agreement as the delay in completion of work was more than 3½ months but the bill was again put to audit without justifying the reasons for

not imposing compensation. This practice is not only encouraging the contractor for delay tactics but also delay in utilization of the infrastructure well in time. Therefore, the reasons for not imposing the compensation for delay more than two months of allotted time may be justified or the matter be reconsidered for compensation.

(Audit Requisition No.23, Estate Officer Dated: 04.08.2015)

23 Non- invocation of the provision of clause-2 of the agreement for the delay in the work c/o Farmers Hostel at KVK, Mandi awarded vide Agreement No. 152(E).

The above bill amounting to ₹2,54,648 put to audit was returned with the audit observations that the relevancy of delay due to non connection of electricity to building from HPSEB LT line may be justified alongwith non- invoking the provision of clause 2 of agreement vide objection statement LAD/VK/020 dated 05.08.2015. The bill was again put to audit with the reply that it was impossible to test the electric installation without electricity connection which does not seem to be justified, as the contractor was required to complete the work as and when the building portion was completed and there is no relevancy of electric connection to be provided by HPSEB with the execution of work. Therefore, not invoking the provision of clause 2 of agreement for delay not only encouraging the contractor to be careless in completing the work but also hampering the timely utilization to the infrastructure which may be justified otherwise action under relevant clause of agreement be taken under intimation to audit.

(Audit Requisition No.25, Estate Officer Dated: 22.08.2015)

24 Regarding obtaining the revised technical sanction and paying avoidable payment of ₹9.44 lac's under clause-10 CC of Agreement in the work U.G. Girls Hostel awarded vide agreement No. 1114.

While checking the above mentioned bill, it was noticed that the estimate of the above mentioned work as approved by the Chief Engineer, P.W.D. Dharamshala was amounting to ₹1,37,80,625 whereas the total expenditure on this work has reached to ₹1,86,22,460. Since the expenditure has been exceeded by more than 10% of the original estimate approved, therefore, the revised technical sanction was required to be obtained in this regard from the competent authority. The bill was returned with the audit observations that revised technical sanction in this case may be put to audit. In response to audit observations, it was intimated that the working estimate was approved by the competent authority and it was deviated due to administrative reasons and there is no need for revised approval. But the rule under which there is no need of revised approval was not shown to audit which may be justified otherwise approval under rule 2.26 of CPWD manual be obtained from the competent authority or the clarification in this regard be sought from HPPWD.

Further, claim under 10CC amounting to ₹9,44,454 was put to audit alongwith final bill. Since, the period for completion was less than 18 months, therefore, under rule 32.8.2 of the CPWD Manual, it was not admissible. In reply to audit observation, it was intimated that the agreement has been entered into on the basis of HPPWD format and condition of CPWD have not been added by the University which is not justified. Had the condition of CPWD been adopted, it could have saved avoidable loss of ₹9,44,454. Thus, not following the pattern of CPWD may be justified.

However, the above bill has been admitted in audit being the committed liability under agreement, subject to the above audit observation.

(Audit Requisition No.28 Estate Officer Dated:)

25 Non –Imposition of penalty under clause-2 of Agreement in the work in r/o roof painting of COBS and upper wing of Main Block awarded vide Agreement No: 1442.

While checking the above mentioned bill, it was noticed that the total expenditure against this bill was amounting to ₹1,24,919 (₹1,21,281+₹3638) where as the Administrative Approval and Expenditure Sanction was amounting to ₹1,06,000. Therefore, the cost of work exceeded more than 10% of the A.A/E.S. Moreover, the work was required to be completed within one month up to 24.05.2015, whereas the same was completed on 28.09.2015 i.e. after the delay of about 4 months. The bill was returned with the audit observations dated 19.12.2015 that revised Administrative Approval and Expenditure Sanction of the competent authority be obtained and not invoking the provision of clause 2 of agreement in delay may be justified. In response to audit observation, it was intimated that the excess expenditure has been booked against the work for renovation of information centre, COBS which is not in order as no sanction of competent authority has been obtained which may be obtained now. Further, for not invoking the provision of clause 2 of agreement for compensation on account of delay, it was mentioned that in view of the reason stated by the contractor i.e. due to rainy season and non-availability of skilled labour the extension was granted which also does not seems to be correct as the work was required to be completed up to 24.05.2015 and rainy season starts in the last week of June. Therefore, not invoking the provision clause 2 of agreement for compensation not only encouraging the contractor careless in completion of work but also non-utilization of infrastructure well in time which may be justified. However, the bill in question has been admitted in audit being the committed liability subject to the above audit observation.

(Audit Requisition No. 42, Estate Officer Dated: 22.01.2016)

26 Regarding 4th & final bill for Construction of S.C. Girls Hostel at CSKHPKV, Palampur (SH: Building Portion only) awarded vide Agreement No.1265- Misc. observations thereof.

Above mentioned bill amounting to ₹1,74,20,422 was put to audit and it was returned with the audit observations vide objection statement No.LAD/SRS/2015-16/16-15 dated 06.06.2015, but again put to audit without attending the following audit observations:

1. Reasons for taking into consideration the material issued to U.G. Girls Hostel Phase-II vide indent No. 32/425, 35/425 & 36/425 respectively dated 23.11.2012, 27.11.2012 & 02.02.2013 for the working out the consumption of cement & steel related to this work has not justified which may be fully explained & justified with supporting documents.
2. Item codes of extra items executed in this work have not been got verified in audit.
3. Against the theoretical consumption of 5027 bags of cement 4850 bags were issued to the work and recovery of 27 bags has been effected at the instance of audit. Therefore, reasons of acceptance of substandard work done by the contractor may be pointed out and action taken against him under various clauses of agreement/rules be intimated.

4. A sum of ₹9,33,500 was paid on account of escalation under clause 10cc of the agreement, whereas this clause is applicable under CPWD Manual rule 32.8.2, if the time for completion of work is more than 18 months whereas in this case time allotted for completion of work was less than 18 months. Therefore, by not implementing the above rules, contractor has been paid the above amount of escalation against the rule 32.8.2 of CPWD Manual which may be justified otherwise the responsibility for the same be fixed under intimation to audit.

However, the bill in question was admitted in the audit being the committed liability under agreement, to avoid legal complication subject to this audit requisition

(Audit Requisition No. 20 , Executive Engineer (C) Dated: 01.08.2015)

- 27 Payment to Sh. Rajnish Kumar Gautam, in response to decision of the Hon'ble Civil Judge, Palampur amounting to ₹4.09 lacs including interest @ 9% amounting to ₹ 1.30 lacs Late processing of bill thereof.**

During pre-audit of Vr. No. 01/23 of 05/2015(R/F A-38-28-25) on the subject cited above, it has been observed that this payment is being made to Sh. Rajnish Kumar Gautam in response to the decision of Hon'ble Court and this payment amounting to ₹ 2,79,318 on account of refund to the contractor already sanctioned was withdrawn vide letter No. 5-59/05 CSKHPKV/29494 dated 29.04.2005 till settlement of audit requisition No. 06 dated 01.06.2005. Now, in view of judgment of Hon'ble Court this payment amounting to ₹4,09,201. including interest @ 9% w.e.f. 4.03.2010 to 3.05.2015 is again submitted to pre-audit and the same has been admitted in view of judgment of Hon'ble Court. Compliance of audit requisition No. 06 dated 01.06.2005 is still awaited. Moreover the announcement of judgment of Hon'ble Court was made on 25.02.2015 and interest @ 9% p.a. is being paid after 25.02.2015 to 3.05.2015. Therefore, by late processing of case for payment of interest may be justified otherwise the responsibility for delay which resulted into excess payment of interest amounting to ₹4,190 from 25.02.2015 to 3.05.2015 be fixed and recovery be made from the concerned under intimation to audit.

(Audit Requisition No. 03, Dean, College of Basic Science Dated: 08.05.2015)

- 28 Drawl of temporary advance amounting to ₹0.75 lacs out of Amalgamated Fund for the RHWE programme for the 4th year student of College of Home Science at KVK, Una, in the name of Dr. Sangeeta Sood vide Vr. No. 113 of 01/2016.**

The drawl of above advance of ₹75,000 out of amalgamated fund submitted in audit vide Vr. No. 113 of 01/2006 to conduct the training of RHWE Programme and IN-Plant-Training of B.Sc. Home Science (Honors) 4th year student during the 2nd semester of academic session for the year 2015-2016 in the name of Dr. Sangeeta Sood was against the provision of amalgamated fund and approved norms of ICAR as notified by the ICAR vide letter No. FN. 25(1)/2001-EP & D dated 01.01.2002 vide which it has been stated that the expenditure on account of RHWE programme will be in ratio of 75:25 i.e. ICAR and State share. However keeping in view the time bound programme of student, the temporary advance amounting to Rs. 75,000.00 out of amalgamated fund was admitted in audit subject to condition that on receipt of fund from ICAR ₹75,000 in the aforesaid ratio shall be deposited in amalgamated fund account of College of Home Science under intimation to this office.

(Audit Requisition No. 44 , Dean, COHS Dated: 29.01.2016)

29 Regarding re-casting of pay fixation of Sh. Baldev Sharma, Beldar on account of BOM decision.

Pay fixation vide office order No. RSS(S)PF/15/-143-44 dated 13.05.2015 in favour of Sh. Baldev Sharma, Beldar was put up in audit alongwith Service Book was vetted with the following audit observations:-

- (i) Entry of the decision vide office order No.QSD/9-1210/98-CSKHPKV/(Estt.)/-4439-47 dated 21.01.2015 has not been recorded in the Service Book. The needful may be done now and put to audit.
- (ii) Recovery of the payment of salary beyond the due date of superannuation i.e.01.07.2011 to 31.03.2013 may be worked out and intimated to audit before processing the revised pension case.
- (iii) Recovery of excess payment of provisional pension may also be worked out under intimation to audit. The required action is still awaited which may be expedited

(Audit Requisition No. 07 , S/I, MAREC, Salooni Dated: 29.01.2016)

30 Drawl of advance before the receipt of the grant.

During checking of voucher related to drawl of advance amounting to ₹1,95,000 vide Vr. No.01/180 of 09/2015 to organize short courses on micro irrigation, it was observed that the funding agency has made allocation of fund to organize such courses/programmes but the funds have not been received from funding agency (ICAR) till date. The bill was returned with the audit observations that the drawl of advance before the receipt of grant may be justified and in response to audit observation, it was intimated that amount will be deposited back after receipt of grant from the funding agency. Therefore, the matter may be taken up with the funding agency for early release of grant and refund thereof, be shown to audit. However, the advance is admitted in audit subject to above audit observation.

(Audit Requisition No.29, Head, Department of Soil Science, Dated: 13.10.2015)

31 Audit Requisitions

The year wise detail of outstanding audit requisitions(as on 30th Nov, 2017) of various departments of university is given in **Annexure-D**. The concerned heads of the departments are requested to take immediate necessary steps for the settlement of outstanding audit requisitions.

32 Settlement of old audit paras, audit requisitions and recovery made amounting to ₹5.00 lacs during the period of current report.

During the period of current audit report the matter for settlement of old audit paras was taken several times with the university administration and also launched special campaigns to review the old paras of previous audit reports and settled 02 main paras, 05 sub-paras and 10 audit requisition and recovery to the tune of ₹ 5,00,354 has been made. The full detail of which is given in **Annexure-C** of this report.

33 Conclusion

The main sources of receipts/income of the university are grants-in-aid from H.P. State Govt. and Govt. of India. The total domestic income including the amount of paid seats in various colleges and 10-15% institutional charges debited to all the projects is less than five percent of the total income which is required to be increased to meet out the increasing expenditure of the university. The university administration should make the road map for commercial use of guest/rest houses and farmers hostels whenever these are not required for university activities. In many Departments like Floriculture, Vegetable, Tea and Fisheries etc. there is a huge scope for increasing the income. Besides taking steps for increasing the income, it is also very important to curtail the expenditure. Huge recoveries on account of wrong pay fixations, grant of advance increments, promotions made in personal promotion scheme and career advancement scheme have been pointed out in audit, but for the last so many years the required action has not been taken despite of clarifications issued by the Govt. The Local Audit Department is very grateful for the co-operation and assistance rendered by the university administration and staff during the period of report.

Subject to audit observations of this audit report the maintenance of accounts of CSKHPKV, Palampur was satisfactory.

Sd/-
Director,
Local Audit Department,
Himachal Pradesh Shimla-9.

Sd/-
Joint Controller (Audit)
Resident Audit Scheme,
CSK HPKV, Palampur

Part- II

Last Audit Report

Last audit report for the year 2014-2015 was issued by this department vide letter No.Fin(LA)H(2)C(15)XI(ii)320/80-47/-322 Dated 21.01.2017 and the authority was requested to submit the annotated reply to the audit observations incorporated in audit report and special drive/campaign was also undertaken w.e.f. 14.08.2017 to 23.08.2017 for the settlement of audit paras. But only 02 paras and 05 sub-para and 10 numbers audit requisitions could be settled during this campaign. Majority of the departments have not taken interest for the settlement of audit paras. This not only defeats the very purpose of audit but also causes increase in number of paras every year. The matter is brought into the notice of the higher authorities. However, the latest position of outstanding & settled audit paras (**as on 30th Nov, 2017**) of previous audit reports are as under and the University authorities are again requested to expedite the pace of settlement

(A) Details of outstanding audit paras incorporated in previous Audit Reports i.e. 1988-1989 to 2014-2015

Sr.No.	Period of Audit Report	Para No.	Total No of paras
1.	01.04.1988 to 31.03.1989	15(B) & 20(Audit Requisition No. 251-54 dated 24.11.90)	1
2.	01.04.1989 to 31.03.1990	19(T), 19(1), 19(2)(2), 19(2)(3), 19(3)(2)	5
3.	01.04.1992 to 31.03.1993	41	1
4.	01.04.1996 to 31.03.1997	21	1
5.	01.04.1997 to 31.03.1998	17	1
6.	01.04.1998 to 31.03.1999	20 & 24(3), 24(4)	3
7.	01.04.1999 to 31.03.2000	17, & 29	2
8.	01.04.2000 to 31.03.2001	15	1
9.	01.04.2001 to 31.03.2002	10(a), 10(b), 21,24,27 & 29	6
10.	01.04.2002 to 31.03.2003	8 & 9	2
11.	01.04.2003 to 31.03.2004	11, 12(1)(2)(3)(4)(6)(7)(8)(9)(10)(11)(12),14 & 15 Para-12(5) Settled	4
12.	01.04.2004 to 31.03.2005	8, 16 & 21(a)	3

13.	01.04.2005 to 31.03.2006	10, 15, 18, 20, 23, 28(1)(2)(3)(5)(6)(11), 29(2)(i)(iv)(v)(5),30(2)(3)(4)(i)(ii)(6)(i)(ii)(7), 31(1)(ii)(iii)(iv)(v)(vi)(vii)(viii) (2),32(i)(ii), & 33(i)(ii)(iv)(v)	36
14.	01.04.2006 to 31.03.2007	11, 15, 16, 17(1)(3)(4)(5)(6) (7)(10)(11) (12)(13)(14)(16)(17)(I to vii), 23 & 26(ii)(iii)(v)(vi)	27
15.	01.04.2007 to 31.03.2008	10(1)(2)(3)(5), 11, 12, 13, 20, 21, 23, 27(I to ix) & 28 Para No.10(4 sr.No.-12) --Settled	17
16.	01.04.2008 to 31.03.2009	8, 11, 12, 13,16, 17, 18, 21, 23, 24, 25, 26 (I to vi) , 27(I to iv), 28(2) (3), 29(a to c) f (i) g to j	31
17.	01.04.2009 to 31.03.2010	11, 12, 14, 15, 16, 17, 19, 21, 24(1 to 4), 26, 27, 28, & 29	16
18.	01.04.2010 to 31.03.2011	10, 11, 12, 13, 15, 16, 17, 18(I to vii), 19, 20, 21, 22, 23, 24, 25 & 26	22
19.	01.04.2011 to 31.03.2012	10(1 to 4)(5)(i to iii) 16, 17, 18, 19, 20, 21, 23, 24, 25 & 26 Para No. 22 Settled	17
20.	01.04.2012 to 31.03.2013	10(a) (i to iii) (b) (i & ii), 11, 13, 15(1 to 5), 16,17(i to iv), 18, 19, 20 (1) (i & ii) (2)(i & ii) (3)(a)(i&ii)(b)(i)(c)(i&ii) (d to g) (4)(5)(i&ii) (6) (i to iii)(7)(8)(9)(a)(i to iv)(b)(i to iii)(10)	48
21.	01.04.2013 to 31.03.2014	10 (i & ii), 11, 12, 13, 14 (A)(i & ii) B,C,D, 15 (i & ii), 16, 17, 19, 20, 21, 22, 23(1 to 6), 24(1 to 3), 25, 26, 27, 28, 29, 30(1&2)(1,2&3), 31(i to iii), 33, 34, 35, 36, 37, 38, 39, 40(1 to 3), 41(1 to 3), 42, Para No.-32 Settled	55
22	01.04.2014 to 31.03.2015	10,11,12,13,14,15,16,17,18(i to iii) ,19(i to iv), 20,21,22(i to v),23,24,25,26,27,28,29,30	30
		Total audit paras:-	329

Annexure- “A”

(Referred to in Para 2 Part-I of the Audit Report for the year 2015-2016). (as per the information supplied by the Comptroller), details of other Accounts maintained by the CSKHPKV, Palampur, which do not form part of General Account. **(Para 2)**

Sr. No.	Name of Account	Amount (₹)
1.	Contributory Provident Fund Account	200383725.34
2.	General Provident Fund Account(A/c. No. 01170065016)	793339370.99
3.	Employees Welfare Fund Account No.1170065044	1697656.52
4.	Book Bank Account operated by the Librarian	133911.40
5.	Purchee Fee Account operated by CMO	41180.10
6.	Student Fund Account operated by S.W.O.	11279411.81
7.	Securities/Earnest Money and Misc. Deposit	6491835.15
8.	Student Fund Account being operated by: Dean, P.G.	6705982.70
9.	Student Fund Account being operated by: Dean, College of Agriculture	22307825.07
10.	Student Fund Account being operated by: Dean, College of Vety.& Animal Sciences	21091642.41
11.	Student Fund Account being operated by: Dean, College of Basic Sciences	21060673.31
12.	Student Fund Account being operated by: Dean , College of Home Sciences	7308152.93
13.	Pension Corpus Fund Account (A/c. No. 01170065023)	1542402.00
14.	Contributory Pension Scheme	99016296.00
15.	Revolving Fund Account of Sr. Seed Production Unit	987609.77
16.	Revolving Fund Account of Sr. Seed Production Unit	121448.21
17.	Revolving Fund Account of Head, Plant Breeding	67818.03
18.	Revolving Fund Account of Head ,Plant Breeding	11536.25
19.	Revolving Fund Account of Asstt. Engineer (Maint.)	2497325.73
20.	Revolving Fund Account of Asstt. Engineer(Workshop)	548666.48
21.	Revolving Fund Account of Scientist Incharge, RSS, Malan	25828.20
22.	Revolving Fund Account of Scientist Incharge, RSS, Akrot	305692.82
23.	Revolving Fund Account of Scientist Incharge, K.V.K. Bajaura	816606.00
24.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	152109.29
25.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	71474.68
26.	Revolving Fund Account of Associate Director, RRS, Kukumseri	685452.99
27.	Revolving Fund Account of Vegetable Science	511105.20
28.	Revolving Fund Account of Associate Director, RRS, D/kuan	1118498.45

29.	Revolving Fund Account of Associate Director, RRS, Bajaura	1231929.00
30.	Revolving Fund Account of Fisheries(COVAS)	187296.91
31.	Revolving Fund Account of ORS, Kangra	322634.00
32.	Revolving Fund Account of ORS, Kangra	77974.00
33.	Revolving Fund Account of Land Scaping Unit	172720.55
34.	Revolving Fund Account of Dean, COBS	301991.10
35.	Revolving Fund Account of Associate Prof. K.V.K., Bara	1756474.11
36.	Revolving Fund Account of Animal Breeding & Genetics	1557031.23
37.	Revolving Fund Account of Animal Nutrition	7256293.61
38.	Revolving Fund Account of Scientist Incharge, KVK, Una	768909.86
39.	Revolving Fund Account of Dean, COA.	192131.74
40.	Revolving Fund Account of Dean, COHS	20959.12
41.	Revolving Fund Account of Plant Pathology	163254.87
42.	Revolving Fund Account of Incharge, BRSS, Nagrota	114194.00
43.	Revolving Fund Account of Agronomy	34184.14
44.	Revolving Fund Account of Scientist Incharge, KVK, Mandi	1553316.55
45.	Revolving Fund Account of Librarian, Palampur	2528045.42
46.	Revolving Fund Account of Comptroller office	6272912.16
47.	Revolving Fund Account of Director of Ext.Edu.	3037683.37
48.	Revolving Fund Account of T.H.T.	1205311.47
49.	Revolving Fund Account of Horticulture	881518.54
50.	Revolving Fund Account of Dean, COVAS.	59765.45
51.	Revolving Fund Account of Sr. Seed Production Scientist	233070.21
52.	Revolving Fund Account of Director of Research	203691.45
53.	Revolving Fund Account of Chief Medical Officer.	63581.83
54.	Revolving Fund Account of Comptroller Office.	4460428.61
55.	Revolving Fund Account of Director of Ext.Edu.	200554.14
56.	Revolving Fund Account of Director of Research.	102720.21
57.	Revolving Fund Account of Dean, COVAS	437360.93
58.	Revolving Fund Account of Dean, COA.	141239.41
59.	Revolving Fund Account of Comptroller Office.	68808.72
60.	Revolving Fund Account of Head Deptt. of Soil Science	721401.85
61.	Revolving Fund Account of Scientist Incharge, RSS, Sangla	305816.00
62.	Revolving Fund Account of Head, Agro forestry.	5046.84
63.	Revolving Fund Account of Officer Incharge, Live Stock Farm.	469086.45
64.	Revolving Fund Account of Executive Engineer, Construction	5888716.44
65.	Revolving Fund Account of Sr. Seed Production Scientist	95113.36
66.	Revolving Fund Account of Associate Director, RRS, D/kuan	4786.60
67.	Revolving Fund Account of Head, Agriculture Engineering.	623902.63
68.	Revolving Fund Account of Scientist Incharge, KVK, Kangra	1361233.33
69.	Revolving Fund Account of Assoc. Dir. RRS, Bajaura	557977.00

70.	Revolving Fund Account of Assoc. Dir., D/kuan	170025.34
71.	Revolving Fund Account of RSS, Lari	865801.26
72.	Revolving Fund Account of Estate Officer, CSKHPKV	74037.60
73.	Revolving Fund Account of Estate Officer, CSKHPKV	1448859.50
74.	Revolving Fund Account of Plant Physiology	217465.90
75.	Revolving Fund Account of D.E.E.	1892098.27
76.	Revolving Fund Account of R.S.S. Berthin	391026.00
77.	Revolving Fund Account of Kukumseri	1893434.58
78.	Revolving Fund Account of Trust Fund of Comptroller	424974.83
79.	Revolving Fund Account of SPS	1065485.00
80.	Revolving Fund Account of Agronomy	676817.00
81.	Revolving Fund Account of Nodal Officer	2825687.00
82.	Revolving Fund Account of Dean COHS	83397.00
83.	Revolving Fund Account of Vety. Physiology	101311.00
84.	Revolving Fund Account of Horticulture	265826.00
85.	Revolving Fund Account of RSS, Malan	225958.00
86.	B-13(RF:92-79 ORS Kangra, Mega Seed RKVY	258012.00
87.	Revolving Fund Account of KVK, Kangra	8463.00
88.	Revolving Fund Account of RSS, Akrot	345642.34
89.	Revolving Fund Account of HAREC, D/kuan	24120.31
90.	Revolving Fund Account of KVK, D/kuan	321551.70
91.	Revolving Fund Account of RRS, Bajaura	155717.00
92.	Revolving Fund Account of RSS, Sangla	137492.00
93.	Revolving Fund Account of RSS, Sangla	103946.00
94.	Revolving Fund Account of RRS, K/seri	35444.02
95.	Revolving Fund Account of RSS, Salooni	372330.13
96.	Revolving Fund Account of RSS, Berthin	57043.00
97.	Revolving Fund Account of RRS, D/kuan	14809.42
98.	Revolving Fund Account of RRS, K/seri	47725.02
99.	Revolving Fund Account of RSS, Lari (Mega Seed)	45360.37
100.	Revolving Fund Account of RSS, Sangla	4883.00
101.	Revolving Fund Account of Microbiology (COBS)	160788.00
102.	Revolving Fund Account of RRS, Bajaura (Mega Seed)	378006.00
103.	Revolving Fund Account of Agri. Economics (RF 115-18)	198276.00
104.	B-38(RF:117-73) Dhaulakuan, Production of Quality Seed	38443.00
105.	B-39(RF:118-77) Malan, Production of Quality Seed	73139.50
106.	B-40(RF:119-36) SPS, Production of Quality Seed	54390.00
107.	B-41(RF:120-16) Agronomy, Production of Quality Seed	282559.60
108.	B-42(RF:121-74) K/seri Seed Production under RKVY	65154.00
109.	B-43(RF:122-49) ITC(D/Research, Training consulting digital data etc.	516053.00
110.	B-44(RF:123-22) Horticulture, Production of Quality Seed	49405.00
111.	B-45(RF:124-20) Vegetable Science, Developing Tech.	139461.00
112.	B-46(RF:125-83) Sangla, Production of Quality Seed	18591.00
113.	B-48(RF:127-22) Horticulture, Enterprises and vocational programme	351344.00
114.	Revolving Fund Account of COHS (RF-128-28)	92371.00

115.	Revolving Fund for the development of Organic Agriculture B-47 (RF 126-56)	20575.00
116.	Revolving Fund Account (B-50 RF-129-37)Entrepreneurial Training, COVAS	229813.00
117.	Revolving Fund Account ,Crop Improvement(B-51 RF 131-14	15482.00
118.	Revolving Fund Account (B-52 RF-133-16) Integrated Farming Systems, Agronomy	160045.00
119.	Textiles and apparel designing (COHS) (B-54 RF-135-28)	104786.00
120.	B-55 (RF 136-28) COHS, value added products of fruit and veg,	93357.00
121.	Procurement of mother culture for production of bio-fertilizer (Organic Agri.(B-56-RF-137-56)	27794.00
122.	Payment of electricity bills of various colleges(EO).	1730680.00
	Total	1,26,53,17,561.73

Annexure- "B"

(Referred to in Para 5 Part-I of the Audit Report for the year 2015-2016) Detail of outstanding inter departmental recoveries (**Para 5**) as per the information supplied by the respective department.

(1) Directorate of Extension Education					
Sr. No.	Year	Department	Bill No.	Date	Amount
1.	1991-92	Dean COVAS	11/194	20.10.1991	290.00
2.		Director Research	81/132	-	1484.0
3.		RRS,Bajaura	33/194	-	1600.00
		Total			3374.00
4.	1992-93	Dean, COVAS	90/132	-	3331.00
5.		Dean, COVAS	28/140	25.04.1992	1087.00
6.		Dean, COVAS	20/141	25.09.1992	278.00
7.		Dean, COVAS	21/141	25.09.1992	245.00
8.		Animal Breed	85/194	-	1104.00
.		Total			6045.00
9.	1993-94	Dean COVAS	12,13/179	30.03.1994	1193.00
10.		Dean COVAS	14/179	30.03.1994	701.00
11.		Dean COVAS	15/179	30.03.1994	392.00
		Total			2286.00
12..	1994-95	Dean COVAS	34/180	19.03.1995	87.00
13.		Dean, COA	53/162	04.04.1994	12583.00
		Total			12670.00
14..	1995-96	Estate Officer	96/179	09.08.1995	661.00
15.		Dean COVAS	19/163	01.09.1995	285.00
16.		Dean COVAS	60,61/163	03.09.1995	4579.00
17.		Dean COA	38/-41/179	10.05.1995	1475.00
		Total			7000.00
18.	1996-97	Estate Officer	47/194	26.11.1996	1938.00
19.		Estate Officer	53/203	23.07.1996	351.00
20.		Estate Officer	84/207	12.02.1997	3582.00
21.		Dean COVAS	23/203	04.02.1997	1352.00
		Dean, COBS	29/203	05.02.1997	221.00
		Total			7444.00
22.	1997-98	Registrar	57/232	-	512.00
23.		Astt. Dir(A&P)	84/203	-	339.00
24.		BDO Indora	038	15.9.1997	793.00
25.		BDO Nurpur	039	15.9.1997	1040.00
26.		BDO Nagrota Bagawan	040	15.9.1997	403.00

27.		BDO Bhawarna	043	15.09.1997	715.00
28.		BDO Bhawarna	092	08.01.1998	880.00
29.		BDO Nagrota Bagwan	048	15.09.1997	633.00
30.		BDO Panchrukhi	044	15.09.1997	832.00
31.		BDO Pragpur	041	15.09.1997	949.00
32.		BDO Dehra	042	15.09.1997	741.00
33.		BDO Baijnath	046	15.09.1997	637.00
34.		BDO Kangra	047	15.09.1997	754.00
35.		BDO Kullu	049	15.09.1997	637.00
36.		BDO Banjar	050	15.09.1997	377.00
37.		BDO Ani	051	15.09.1997	338.00
38.		BDO Nirmand	052	15.09.1997	312.00
39.		BDO Sadar Mandi	053	15.09.1997	637.00
40.		BDO Sadar Mandi	02	01.12.1998	784.00
41.		BDO Rivalsar	054	15.09.1997	416.00
42.		BDO Gohar	055	15.09.1997	351.00
43.		BDO Gopalpur	056	15.09.1997	463.00
44.		BDO Dharmpur	057	15.9.1997	468.00
45.		BDO SunderNagar	058	15.9.1997	481.00
46.		BDO Karsog	059	15.9.1997	533.00
47.		BDO Joginder Nagar	060	15.9.1997	390.00
48.		BDO Janjhaili	061	15.9.1997	390.00
49.		BDO Hamirpur	062	15.9.1997	533.00
50.		BDO Sujanpur	064	15.9.1997	312.00
51.		BDO Bhoranj	065	15.9.1997	533.00
52.		BDO Nahan	066	15.9.1997	377.00
53.		BDO Sangrah	067	15.9.1997	567.00
54.		BDO Ponta Sahib	069	15.9.1997	702.00
55.		DDA Nahan	032	13.9.1997	520.00
56.		DDH Solan	031	13.9.1997	585.00

57		DAHO Kullu	013	23.8.1997	624.00
58		Dpo Una	027	13.9.1997	2872.00
59		DPO Solan	-	-	460.00
60		DPO Kinaur	028	13.9.1997	806.00
61		BDO Kaza	029	13.9.1997	234.00
62		BDO Keylong	030	7.11.1997	486.00
		Total			25416.00
63	1998-1999	DR	66/207	-	10.00
64		THT	59/232	-	378.00
65		BDO Indora	087	7.11.1998	976.00
66		BDO Nagrota Bagawan	097	07.11.1998	816.00
67		BDO Panchrukhi	093	7.11.1998	1024.00
68		BDO Pragpur	090	7.11.1998	1168.00
69		BDO Dehra	091	07.09.1998	912.00
70		BDO Lamba Gaon	045	15.9.1998	676.00
71		BDO Lamba Gaon	094	7.11.1998	832.00
72		BDO Kangra	096	7.11.1998	928.00
73		BDO Baijnath	095	7.11.1998	784.00
74		BDO Kullu	098	7.11.1998	784.00
75		BDO Banjar	099	7.11.1998	464.00
76		BDO Ani	100	7.11.1998	416.00
77		BDO Nirmand	01	7.12.1998	384.00
78		BDO Rivalsar	03	1.12.1998	512.00
79		BDO Gohar	04	1.12.1998	432.00
80		BDO Gopalpur	05	1.12.1998	496.00
81		BDO Dharmpur	06	1.12.1998	576.00
82		BDO SunderNagar	07	1.12.1998	592.00
83		BDO Karsog	08	1.12.1998	656.00
84		BDO Joginder Nagar	09	1.12.1998	480.00
85		BDO Janjhaili	010	1.12.1998	480.00
86		BDO Hamirpur	011	1.12.1998	656.00
87		BDO Sujanpur	013	1.12.1998	384.00
88		BDO Bhoranj	014	1.12.1998	656.00
89		BDO Nahan	015	1.12.1998	464.00

90		BDO Sangrah	016	1.12.1998	636.00
91		BDO Silai	027	1.12.1998	807.00
92		BDO Rajgarh	028	1.12.1998	517.00
93		BDO Ponta Sahib	029	1.12.1998	648.00
94		BDO Bilaspur	081	7.11.1998	960.00
95		DAHO Kullu	069	6.11.1998	768.00
96		DAHO Hamirpur	071	6.11.1998	720.00
97		DPO Una	077	7.11.1998	2568.00
98		DPO Kinaur	30	10.12.1998	992.00
99		BDO Kaza	078	7.11.1998	208.00
100		DAHO Simla	073	6.11.1998	2256.00
101		DAHO Sirmaur	074	6.11.1998	1248.00
102		DAHO Kinaur	033	10.12.1998	992.00
103		BDO Nahan	12	1.12.1998	192.00
104		BDO Poanta	19.	1.12.1998	348.00
105		BDO Sarkaghat	21.	1.12.1998	276.00
106		BDO Kunihar	22	1.12.1998	444.00
107		BDO Dharmpur	23	1.12.1998	480.00
108		BDO Masobra	24	1.12.1998	480.00
109		BDO Basant pur	25	1.12.1998	312.00
110		BDO Theog	26	1.12.1998	528.00
111		BDO Narkanda	32	1.12.1998	288.00
112		BDO Chirgaon	33	1.12.1998	200.00
113		BDO Rohroo	34	1.12.1998	312.00
114		BDO Chopal	35	1.12.1998	516.00
115		BDO Rampur	36	1.12.1998	492.00
116		BDO Katrain	37	1.12.1998	564.00
117		DDA Bilaspur	099	1.1.1999	240.00
118		BDO Solan	087	21.1.1999	116.00
		Total			36044.00
119	1999-2000	Estate Officer	85/207	12.8.1999	1317.00
120		Estate Officer	46/234	-	40.00
121		Estate Officer	96/234	29.2.2000	236.00
122		Estate Officer	1/235	7.3.2000	50.00
123		Estate Officer	30/281	13.3.2000	2452.00

124		Dean, COVAS	61/205	31.8.1999	1409.00
125		Live Stock Farm	16/232	-	425.00
126		BDO Nagrota Bagwan	089	7.11.1999	496.00
127		BDO Keylong	079	7.11.1999	432.00
128		-	-	-	128.00
129		DAHO Kinaur	071	23.9.1999	188.00
130		DDA Bilaspur	75	23.6.1999	240.00
131		BDO Panchrukhi	065	15.6.1999	256.00
132		BDO Solan	081	23.6.1999	116.00
133		BDO Solan	049	15.6.1999	116.00
134		BDO Nalagarh	050	15.6.1999	268.00
135		BDO Kandaghat	051	15.6.1999	92.00
136		BDO Kunihar	055	15.6.1999	156.00
137		BDO Dhampur	056	15.6.1999	148.00
138		BDO Masobra	058	15.6.199	160.00
139		BDO Basantpur	059	15.6.1999	104.00
140		BDO Theog	060	15.6.1999	176.0
141		BDO Narkanda	061	15.6.1999	98.00
142		BDO Rohroo	062	15.6.1999	104.00
143		BDO Chopal	063	15.6.1999	172.00
144		BDO Rampur	057	15.6.1999	164.00
145		BDO Jubal Kotkhai	064	15.6.1999	188.00
146		BDO Nurpur	088	07.11.1999	1286.00
		Total			11017.00
148	2000-01	DEE	57/235	28.6.2000	580.00
149		Registrar	1/256	20.9.2000	300.00
150		Registrar	55/256	16.02.2001	410.00
151		Registrar	24/256	22.2.2001	2066.00
152		Estate Officer	20/256	20.1.2001	5446.00
153		Dean COVAS	58/256	16.2.2001	790.00
154		BDO Una	007	16.5.2000	204.00
		Total			9796.00
155	2001-02	Registrar	30/279	19.9.2001	209.00
156		Estate Officer	28/281	11.3.2002	5622.00

157		Estate Office	121/92	-	2452.00
158		Estate Officer	31/281	13.3.2002	1590.00
159		Estate Officer	32/281	-	3000.00
160		Estate Officer	33/281	13.3.2002	1340.00
161		Estate Officer	28/99	-	2410.00
162		Agro Forestry	21/279	-	145.00
163		RRS Bajaura	34/281	-	1042.00
164		DDA Palampur	044	25.5.2001	800.00
165		DDA Kangra	067	3.10.2001	60.00
166		DHO Keylong	057	3.10.2001	32.00
		Total			18702.00
167	2002-03	Comptroller	14/280	-	10704.00
168		Estate Officer	56/280	4.5.2002	1402.00
169		Estate Officer	78/280	5.6.2002	6054.00
170		Estate Officer	99/280	4.9.2002	1795.00
171		Animal Nutrition	70/291	-	458.00
172		EE	92/280	-	1556.00
		Total			21969.00
174	2003-04	DEE	70/292	5.11.2003	3228.00
175		S.W.O.	99/292	29.1.2004	4335.00
		Total			7563.00
176	2004-05	Comptroller	90/256	-	866.00
177		Estate Officer	45/348	21.2.2005	865.00
		Total			1731.00
178	2005-06	Estate Officer	94/348	4.7.2005	238.00
179		Estate Officer	47/356	9.11.2005	1621.00
180		Estate Officer	81/356	-	138.00
181		Estate Officer	8/292	-	2524.00
		Total			4521.00
182	2007-08	DEE	10/401	02.04.07	13786.00
183		PI, ICAR 199-34	55/401	10.10.07	112.00
184		Dean PG	89/401	26.03.08	1388.00
185		DEE	91/401	23.03.08	166.00
186		DDA Una	084/278	09.04.07	180.00
187		DDA Palampur	085/278	23.05.07	800.00
188		DDA Una	092/278	30.11.07	180.00
		Total			16612.00
189	2008-09	Comptroller office	96/401	19.04.08	3008.00
190		DEE	98/401	26.04.08	28008.00
191		DEE	99/401	26.04.08	23596.00

		Total			54612.00
192	201-2011	Dean, COVAS	08/447	60/2010	637.00
193		Executive Engineer (M)	09/447	109/2010	1286.00
194		Dean, PG	10/447	16/2010	871.00
195		Comptroller's office	12/447	12/2010	12910.00
196		Comptroller's office	13/447	21/2010	3036.00
197		Comptroller's office	14/447	20/2010	1286.00
198		Dean, COA	17/447	25/2009	10232.00
199		Dean, COA	18/447	25/2009	874.00
200		Dean, COA	19/447	29/2010	
201		Dean, COVAS	20/447	52/2009	1097.00
202		Comptroller's office	21/447	19/2010	1050.00
203		Comptroller's office	22/447	18/2010	7835.00
204		Comptroller's office	23/447	23/2010	1554.00
205		Comptroller's office	24/447	22/2010	360.00
206		Comptroller's office	26/447	16/2010	639.00
207		Comptroller's office	27/447	12/2009	19470.00
208		Registrar office	28/447	87/2010	780.00
209		Dean, COBS	29/447	63/2010	320.00
210		Comptroller's office	30/447	64/2010	1780.00
211		Registrar office	37/447	89/2010	700.00
212		Comptroller's office	41/447	25/2010	453.00
213		Comptroller's office	42/447	52/2010	453.00
214		Comptroller's office	44/447	04/2009	10590.00
215		Comptroller's office	45/447	04/2009	6550.00

216		Comptroller's office	46/447	04/2009	6046.00
217		Comptroller's office	47/447	53/2006	34440.00
218		Comptroller's office	48/447	26/2010	1303.00
219		Comptroller's office	49/447	27/2010	2062.00
		Total			128614.00
220	2012-13	Agronomy	01/604	23.04.2012	1050.00
221		Agronomy	13/604	15.05.2012	300.00
222		D.E.E.	21/604	26.05.2012	1440.00
223		D.E.E.	22/604	26.05.2012	1860.00
224		D.E.E.	24/604	28.05.2012	2340.00
225		D.E.E.	25/604	08.06.2012	450.00
226		D.E.E.	41/604	18.06.2012	2280.00
227		D.E.E.	42/604	18.06.2012	1860.00
228		D.E.E.	44/604	25.06.2012	1740.00
229		D.E.E.	45/604	25.06.2012	630.00
230		D.E.E.	46/604	25.06.2012	1920.00
231		D.E.E.	48/604	28.06.2012	1440.00
232		D.E.E.	49/604	28.06.2012	1740.00
233		Vety. Gyno,COVA S.	51/604	09.07.2012	1860.00
234		D.E.E.	58/604	21.08.2012	1200.00
235		D.E.E.	61/604	21.08.2012	1440.00
236		D.E.E.	66/604	30.08.2012	1500.00
237		Director, Agri.Shimla	74/604	30.08.2012	1020.00
238		Agronomy	77/604	10.09.2012	1200.00
239		Director, Agri. Shimla	80/604	21.09.2012	840.00
240		Director, Agri. Shimla	90/604	01.10.2012	1320.00
241.		Director, Agri. Shimla	100/604	16.10.2012	900.00
242.		D.E.E.	01/602	16.10.2012	1440.00
243.		Director, Agri. Shimla	02/602	16.10.2012	600.00
244.		D.E.E.	19/602	12.12.2012	1380.00
245.		D.E.E.	75/602	23.03.2012	630.00
					34380.00
		G. Total			409796.00

(2) University Workshop					
Sr. No.	Year	Department	Bill No.	Date	Amount
1	1991-92	Dean, COVAS,	51	30.05.1991	50
			Total		50
2	1992-93	XEN (C&D)	Private Journey	Para 42 1992-93	4657.8
			Total		4657.8
3	1995-96	Registrar's Office	1236	24.04.1995	1399
4		-do-	1328	29.07.1995	715.00
	Total				2114
5	1996-97	Registrar's Office	1588	09.07.1996	1782
6		Animal Breeding/ Live Stock Farm	1551	18.06.1996	200
7		OSD, IAS, Shimla	1518	04.05.1996	427
			Total		2409
8	1997-98	Head Hort.	2129	13.02.98	746
			Total		746
9	1998-99	Registrar's Office	2294	07.11.98	4343
11		-do-	2356	03.12.1998	65.00
12		-do-	2375	07.01.1999	3228.00
13		Head Hort.	2285	16.10.98	229
			Total		7865
14	99-2000	Registrar's Office	2602	26.07.1999	150
			Total		150
15	2000-01	Registrar's Office	3018	10.11.2000	689
16		SPS	3213	19.01.2001	441
17		-do-	3182	04.01.2001	2705.00
			Total		3835
18	2001-02	A.E. Machenical	3490	30.08.2001	234
			Total		234
19	2002-03	Horticulture	3982	19.09.2002	100
			Total		100
20	2003-04	Head, THT	4455	14.08.2003	75
			Total		75
21	2004-05	Head, THT	4775	17.05.2004	576
			Total		576
22	2006-07	Registrar's Office	5700	30.12.2006	100
23		-do-	5715	05.02.2007	25.00
			Total		125

24	2007-08	-do-	5817	28.10.2007	250.00
25		-do-	5833	25.07.2007	75.00
			Total		325
26	2008-09	POOL	6026	21.04.08	100
27		EO	6121	25.08.08	75
28		Registrar	6127	26.08.08	175
29		EO	6151	26.09.08	225
30		EO	6153	26.09.08	200
31		Registrar	6159	18.10.08	225
32		COHS	6173	22.10.08	288
33		DEE	6180	23.10.08	2537

(3) Department Seed Production Unit					
Sr. No.	Year	Department	Bill No.	Date	Amount
1	1980-81	XEN, HPKV	Feb-55	29.01.1981	16800
		Total			16800
2	1981-82	XEN,HPKV	Mar-35	04.12.1981	720
		Total			720
3	1985-86	XEN, HPKV	Aug-52	28.07.1985	4048
4		DDA, Mandi	Aug-88	06.12.1985	694
		Total			4742
5	1994-95	XEN,HPKV	119/23	30.04.1994	150
6		DDA, Bilaspur	119/92	12.10.1994	2800
		Total			2950
7	1996-97	XEN,HPKV	63/031	27.03.1997	4880
		Total			4880
8	1997-98	Executive Engineer	013/64	12.11.1997	2440
		Total			2440
9	2001-02	A.D.(CF) Jersey Cattle Breeding Farm	004/88	21.05.2001	280
		Total			280
10	2006-07	XEN (C)	099/114	04.08. 2006	1250
11		Head, Plant Pathology	041/120	22.02. 2007	750
12		SWO	082/114	21.04.2006	3825
		Total			5825

13	2008-09	KVK Kangra	035/124	24.11.2008	3000
		Total			3000
14	2009-10	Project Cordinator KVK,Sundernagar	003/508	29.09.2009	150
15		Project Cordinator KVK,Sundernagar	003/126	06.10.2009	150
		Total			300
16	2010-11	DDA, Shimla	006/509	31.05.2010	3060
17		Soil Science	074/546	09.07.2010	375
18		Crop Improvement	011/546	02.08.2010	5440
19		Dean, COVAS	012/546	02.08.2010	450
20		Organic Agri.	023/546	05.10.2010	2250
21		Agronomy	027/546	05.10.2010	1070
22		XEN (Const.)	030/546	23.10.2010	250
23		Head, Agronomy	007/545	12.11.2010	171
24		Agronomy fodder	040/546	15.11.2010	1120
25		Organic Agri.	011/545	20.01.2011	220
26		Organic Agri.	012/545	22.01.2011	220
		Total			14626
27	2011-12	DDA, Bilaspur	032/547	31.10.2011	1200
		Total			1200
28	2012-13	A.D. Dhaulakuan	039/547	22.05.2012	198
29		A.D. Leh	076/509	10.01.2013	40
30		Crop Imp.	018/548	13.03.2013	5875
31		Crop Imp.	023/548	13.03.2013	6225
32		Crop Imp.	024/548	13.03.2013	10338
33		Crop Imp.	025/548	13.03.2013	12888
		Total			35564
		G. Total			93327

(4) Department of Crop Improvement					
Sr. No.	Year	Department	Bill No.	Date	Amount
1	1980-81	Animal Breeding, HPKV, Palampur	212/201	07.04.1980	385

2		Sh. Kashim Asraf	132	27.08.1980	260
		D.D.S. Shrinagar			
		Total			645
3	1981-82	D.D.A,Bilaspur	169	14.04.1981	697.5
		Total			697.5
4	1983-84	D.D.A,Palampur	518	26.12.1983	242
5		Chief Conservator	611	16.04.1983	234.75
		Forest,Shimla-2			
		Total			476.75
6	1994-95	D.D.A. Kullu	011/24	24.09.1994	50
		Total			50
7	1996-97	D.D.A. Shimla	47/22	21.01.1997	128
		Total			128
8	2005-06	DDA, Palampur	077/27	08.08.2005	12000
9		DDA, Palampur	085/27	16.08.2005	12400
10		DDA, Hamirpur	073/27	21.07.2005	10000
11		Deputy Director AH/AB Sarol Hamirpur	082/27	12.08.2005	1250
		Total			35650
12	2008-09	Dr. J.P. Yadvirdro, Chokilyri Road Dahad	047/419	04.07.2009	116
		Total			116
13	2012-13	Dr. Pushpindra, Pant Nagar University	041/99	02.05.2012	439
14		Dr. S.R. Ramgri,	041/99	02.05.2012	439
		P.I.COA Shore (M.P.)			
15		Dr. Dharpee, Soybean Breeder, KV, Amarvati	046/99	02.05.2012	439
16		Dr. G.T. Basavaraja, Karnatka	048/99	02.05.2012	439
17		Dr. M. Swamy Uni.of Agri. Banglore	049/99	02.05.2012	439
18		Dr. Amarendra Kumar Singh, Nagaland	054/99	02.05.2012	439

19		Dr. K.S. Baig Agri. Uni. Parbhani (Mahtra)	058/99	02.05.2012	439
20		Smt. Nishi Raj, Uni. Jhansi	059/99	02.05.2012	439
21		Sh. S.Sukumar Agri. Uni. Adilabad	060/99	02.05.2012	439
22		Dr. T. Kalimagal Agri. Uni. Coimbatore	Jun-99	02.05.2012	439
		Total:			4390
23	2013-14	Dean,H.F. Arunachal Pradesh	83	17.02.2014	140
		Total			140
24	2014-15	Live Stock, COVAS	037/482	19.01.2015	31580
25		Live Stock, COVAS	046/100	19.01.2015	15650
		Total			47230
		G. Total			89523.25

(5) Department of RWRC, Malan					
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount
1	1989-90	D.D.A.Palampur	0439/4	30.11.1989	390.00
		Total			390.00
2	1990-91	D.D.A. Mandi	0441/4	04.05.1990	1163.00
3		D.D.A. Palampur	0444/4	30.05.1990	1870.00
		Total			3033.00
		G. Total			3423.00

(6) Department of SAREC, Kangra					
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount
1	1993-94	Distt. Agri. Officer,D/shala	038/116	30.09.1993	1 570. 00
2		Distt. Agri. Officer,D/shala	040/116	20.09.1993	100.00
3		Distt. Agri. Officer,D/shala	047/116	11.10.1993	30.00
		Total			1700.00
4	1994-95	Director, Extension Education,UHF,Solan	059/116	28.06.1994	325.00
		Total			325.00

5	1997-98	Dy.Director,Agri.,Kangra	037/144	14.10.1997	300.00
		Total			300.00
6	2003-04	Dy.Director,Agri. Palampur	073/239	17.06.2003	1600.00
		Total			1600.00
7.	2011-12	SMS, Pragpur	22/449	04.09.2011	488.00
8.	-do-	Head, Agronomy	26/449	07.10.2011	136.00
		Total			624.00
9.	2012-13	Joint Director(Agri.) Jammu	61/449	17.09.2012	340.00
	Total:-				340.00
10.	2013-14	SMS-cum-convener B.T.T.(ATMA) Ghumarwin, Bilaspur	87/449	05.06.2013	1350.00
		Total			1350.00
		G. Total			6239.00

(7) Department of HAREC, Dhaulakuan					
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount
1	1983-84	Head,Plant Breeding	112	06.07.1983	405.00
2		Head,Plant Breeding	121	10.11.1983	1306.00
		Total			1711.00
3	1984-85	D.D.A. Hamirpur	140	10.09.1984	739.00
		Total			739.00
4	1986-87	A.D.O. Dadahu	1/03	11.04.1986	419.00
5		D.D.A. Shimla	1/040	17.05.1986	649.00
6		Scientist Incharge D/kuan	1/72	05.01.1987	399.00
		Total			1467.00
7	1989-90	Scientist Incharge D/kuan	4/058	27.07.1989	750.00
	Total				750.00
8	1994-95	DDA, Kangra at Palampur.	52/098	19.05.1994	585.00
	Total				585.00
9.	2015-16	DDA, Kangra at Palampur	086/319	23.10.2015	134190.00
10.		DDA,Solan	087/319	23.10.2015	189000.00
11.		S/I RSS, Akrot	088/319	23.10.2015	3075.00
12.		DDA, Bilaspur	080/319	13.10.2015	94500.00
13.		DDA, Nahan	082&085/319	13.10.2015	163170.00
		Total			5,83,935.00
		G. Total			5,89,187.00

(8) Department of K.V.K. Dhaulakuan					
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount
1	1998-99	Dy. Director, Agri., Palampur	018	25.11.1998	8602.00
	Total				8602.00
2.	2011-12	D.D.A. Nahan	046/481	02.03.2012	39000.00
3.		D.D.A. Nahan	047/481	12.03.2012	40200.00
	Total				79200.00
4.	2012-13	D.D.A. Nahan	055/481	04.10.2012	33750.00
	Total				33750.00
5.	2013-14	Scientist Incharge, Lari	481/081	03.08.2013	550.00
6.		D.D.A. Nahan	481/091	21.02.2014	17600.00
	Total				18150.00
7.	2014-15	DDA, Nahan	481/009	-	687.00
8.		PC, KVK, Una	481/093	27.05.2014	1825.00
9.		PC, KVK, Bajaura	481/095	27.05.2014	650.00
10.		PC, KVK, Una	481/097	09.06.2014	4000.00
	Total				7162.00
	G. Total				146864.00

(9) K.V.K. Una					
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount
1.	2002-03	Project Director Mid Himalayan, Solan	035/247	17.10.02	1680.00
		G.Total:-			1680.00

(10) Department of Tea Husbandry & Technical					
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount
1	1997-98	Asstt.Engineer,N.H.S ub Division ,Baijnath	003/48	06.01.98	24600.00
		Total			24600.00
2	1998-99	A.E. NHSub.Division,Baijnath	018/48	16.12.1998	5300.00
3		XEN,HPKV,Palampur	020/48	16.12.1998	976.00
		Total			6276.00
4	2009-10	Chief Executive	011/483	08.06.2009	21168.00
5		Officer HP State	020/483	09.10.2009	
6		Khadi & Village	036/483	09.06.2010	

		Industries Board cleave Land Shimla			
	Total				21168.00
	G. Total				52044.00

(11) Department of Vegetable Sciences					
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount
1.	2007-08	Project Director, Agro forestry	088/364	04.04.07	110.00
		Total			110.00

(12) Department of Soil Science					
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount
1	2007-08	Scientist Incharge, KVK Una	836/9	03.03.2008	150.00
2.		Dy. Dir. Agr. Bilaspur	825/9	06.08.2007	20000.00
		Total			20150.00
3.	2008-09	SMS Baijnath	867/9	24.01.2009	2000.00
4.		PCDO Jachh	881/9	07.02.2009	1800.00
		Total			3800.00
5.	2009-10	SPS Palampur	31/370	08.09.2009	600.00
6.		STCR Soil Sci.	38/370	28.10.2009	564.00
7.		SPS Palampur	44/370	16.11.2009	300.00
8.		Dy. Dir. Agr. Palampur	76/370	25.03.2010	458.00
		Total			1922.00
		G. Total			25872.00

(13) Department of Agricultural Engineering					
Sr. No.	Year	Department	Bill No.	Date	Amount
1	2006-07	XEN	064/137	27.10.2006	75.00
		Total			75.00
3	2007-08	A.E.	086/137	04.04.2007	250.00
		Total			250.00
		G. Total			325.00

(14) R.S.S. Sundernagar					
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount
1	2008-09	Associate Director Dhaulakuan	019/496	07.11.2008	200.00
		Total			200.00
		G. Total			200.00

(15) KVK, Mandi at Sundernagar					
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount
1	2009-10	Chairman, National Watershed Dasera, Bilaspur	020/216	23.09.2009	40000.00
		Total			40000.00
2	2010-11	Deputy Director, Mandi	022/216	20.10.2010	1050.00
3		SMS, Balh	027/216	23.03.2010	34350.00
4		DDA, Mandi	035/216	03.02.2011	21000.00
5		SMS, Karsog	040/216	05.03.2011	28625.00
6		SMS, Gopalpur	042/216	09.03.2011	28625.00
7		SMS, Dharampur	044/216	-	28625.00
8		SMS, Chountra	046/216	09.03.2011	28625.00
9		SMS, Darang	048/216	09.03.2011	28625.00
10		SMS, Sundernagar	050/216	09.03.2011	28625.00
11		SMS, Sadar	052/216	09.03.2011	28625.00
12		SMS, Balh	053/216	09.03.2011	28625.00
13		SMS, Gohar	056/216	09.03.2011	28625.00
14		SMS, Janjehli	058/216	09.03.2011	28625.00
		Total			342650.00
15	2011-12	Project Director ATMA (Mandi)	066/216	01.10.2011	12000.00
16.		DDA, Mandi	070/216	19.03.2012	8640.00
17.		DDA, Mandi	072/216	20.03.2012	7320.00
18.		DDA, Mandi	073/216	21.03.2012	51030.00
19.		DDA, Mandi	074/216	22.03.2012	16680.00
		Total			95670.00
20.	2013-14	SMS, Karsog	05/691	03.12.2013	3300.00
		Total			3300.00
21.	2014-15	Food Science	01/692	22.05.2014	4000.00

		COHS			
22.		SMS Padhar	09/691	02.06.2014	2895.00
23		Food Science COHS	07/692	03.01.2015	5000.00
24.		SMS Padhar	38/691	27.02.2015	12500.00
Total					24395.00
25.	2015-16	Food Science COHS	19/692	12.05.2015	360.00
26.		SMS Padhar	86/691	15.10.2015	5000.00
27.		SMS Padhar	02/801	26.02.2016	1500.00
28.		SMS Padhar	04/801	26.02.2016	12500.00
29.		SMS Padhar	05/801	26.02.2016	2625.00
30.		SMS Padhar	06/801	26.02.2016	2125.00
Total					24110.00
G. Total:					530125.00

(16) KVK, Bara					
Sr. No.	Year	Department	Bill No.	Date	Amount
1.	2007-08	Pardhan, Gram Panchayat Rangar Through BDO, Sujanpur	045/431	03.08.2007	9000.00
Total					9000.00
2.	2010-11	DDA, Hamirpur	093/432	08.01.2011	12480.00
3.		FH Staying Charges DDA, Hamirpur	094/432		3000.00
4		I.C. DDA, Hamirpur	095/		3000.00
Total					18480.00
G. Total					27480.00

(17) Department of MAREC					
SANGLA					
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount
1	2005-06	Head, Deptt of Plant Breeding	029/276	23.02.2006	105.00
Total					105.00
G. Total					105.00

(18) Hospitality Cell					
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount
1.	2008-09	Secretary GAD, Shimla	30/373	06.01.2009	560.00
2.	2010-11	Corfball Palampur	100/373	19.11.2010	7200.00
3.		Corfball Palampur	98/372	28.11.2010	11600.00
4.		Corfball Palampur	80/372	19.11.2010	585.00
5.		SVC	100/556	31.07.2010	300.00
6.		DEE	63/567	07.03.2011	200.00
7.		Sh. Ratti Ram Sandil (Through DEE)	80/567	22.03.2011	3700.00
		Total			24145.00
8.	2011-12	Head, Animal Nutrition, COVAS	077/461	20.08.2011	5501.00
		Total			5501.00
9.	2012-13	D.E.E.	69/650	08.03.2013	147.00
10.		Head, Agronomy	24/647	27.09.2012	4275.00
11.		Comptroller, CSKHPKV	52/648	06.10.2012	2100.00
12.		Comptroller, CSKHPKV	53/648	06.10.2012	2100.00
13.		Comptroller, CSKHPKV	54/648	06.10.2012	772.00
14.		Comptroller, CSKHPKV	55/648	06.10.2012	200.00
15.		Comptroller, CSKHPKV	61/649	30.12.2012	745.00
16.		Comptroller, CSKHPKV	62/649	30.12.2012	200.00
17.		Comptroller, CSKHPKV	73/649	16.01.2013	875.00
18.		Registrar Office	39/649	29.12.2012	2611.00
19.		Registrar Office	40,45, 46/649	29.12.2012	3189.00
20.		Registrar Office	47/649	29.12.2012	400.00
21.		Registrar Office	48/649	29.12.2012	200.00
22.		Registrar Office	49/649	29.12.2012	600.00
23.		Registrar Office	50/649	29.12.2012	600.00
24.		Registrar Officer	51/649	29.12.2012	200.00
25.		Registrar Office	53,54/649	29.12.2012	5703.00
26.		Registrar Office	63,64/649	30.12.2012	3592.00
27.		Registrar Office	65/649	30.12.2012	400.00
		Total:			28909.00
28.	2014-15	S.D.M. Palampur	57/688	18.04.2014	7280.00
29.		S.D.M. Palampur	58/688	18.04.2014	7000.00
30.		S.D.M. Palampur	16/700	19.04.2014	525.00
31.		S.D.M. Palampur	17/700	19.04.2014	2000.00
32.		D.E.E.	31/701	07.07.2014	1000.00
33.		D.E.E.	32/701	07.07.2014	2075.00
34.		D.E.E.	33/701	07.07.2014	1643.00
35.		D.E.E.	34/701	07.07.2014	2161.00

36.		-	64/701	15.09.2014	600.00
37.		Project Co-ordinator KVK, Kullu	79/701	21.10.2014	400.00
38.		PC, KVK, Kullu	80/701	21.10.2014	1545.00
39.		D.E.E.	12/703	11.07.2014	11576.00
40.		D.E.E.	31/703	02.08.2014	7700.00
41.		D.E.E.	40/706	26.12.2014	21904.00
42.		D.E.E.	43/706	01.01.2015	18084.00
43.		D.E.E.	44/706	01.01.2015	4400.00
44.		D.E.E.	51/706	12.01.2015	25380.00
45.		D.E.E.	52/706	12.01.2015	5950.00
46.		D.E.E.	62/706	29.01.2015	17682.00
47.		D.E.E.	63/706	29.01.2015	4320.00
48.		D.E.E.	64/706	29.01.2015	5100.00
49.		D.E.E.	65/706	04.02.2015	18974.00
50.		D.E.E.	66/706	04.02.2015	4700.00
51.		D.E.E.	67/706	04.02.2015	17808.00
52.		D.E.E.	68/706	07.02.2015	4200.00
53.		D.E.E.	69/706	07.02.2015	65410.00
54.		D.E.E.	70/706	07.02.2015	9300.00
55.		D.E.E.	76/706	24.02.2014	9522.00
56.		D.E.E.	77/706	24.02.2014	8184.00
57.		D.E.E.	78/706	24.02.2014	23349.00
58.		D.E.E.	85/706	02.03.2015	16824.000
59.		D.E.E.	91/706	10.03.2015	17940.00
60.		D.E.E.	99/706	17.03.2015	26216.00
61.		D.E.E.	21/707	31.03.2015	641.00
62.		S.D.M. Palampur	03/709	18.03.2015	3250.00
63.		S.D.M. Palampur	04/709	18.03.2015	1300.00
64.		D.E.E.	02/731	-	21915.00
65.		D.E.E.	04/731	-	15308.00
		Total			413166.00
		G. Total			471721.00

(19) Comptroller Office					
1.	2011-12	KVK, Una	560/048	16.06.2011	45.00
		Total			45.00
2.	2012-13	S/I RSS, Sangla	638/06	12.04.2012	700.00
3.		S/I RSS, Sangla	638/18	25.05.2012	84.00
4.		Dean, COVAS	638/48	15.09.2012	8250.00
5.		A.E. Hospitality Cell	638/57	26.09.2012	290.00
6.		D.E.E.	638/76	08.01.2013	140.00
7.		D.E.E.	338/93	18.02.2013	210.00
		Total:			9674.00
		G. Total:			9719.00

(20) Livestock Farm					
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount
1.	2013-14	HOD, Agronomy	Nil	04.11.2013	4000.00
G.Total:					4000.00
2.	2014-15	Animal Nutrition	13/560	27.10.2014	9680.00
3.		Animal Nutrition	14/560	07.11.2014	1320.00
4.		Incharge IGFRl, Holta	15/560	07.11.2014	1348.00
5.		Incharge IGFRl, Holta	16/560	27.11.2014	1636.00
6.		Animal Nutrition	17/560	07.01.2015	2079.00
Total					16063.00
G.Total:					20063.00

(21) Horticulture					
1.	2009-10	HDO, Sulah	30/499	20.07.2010	10000.00
2.		Dy.Dir.Horticulture, Shimla	57/499	17.01.2010	6138.00
Total					16138.00
3.	2010-11	Watershed Dev Officer,Mandi	81/499	27.12.2011	4185.00
Total					4185.00
4.	2012-13	SMS Hort. Shimla	23/620	11.01.2013	22720.00
Total					22720.00
5.	2014-15	Nodal officer DEE	72/620	11.08.2014	3000.00
6.		Food Science COHS	74/620	14.08.2014	1200.00
Total					4200.00
7.	2015-16	Food Science COHS	01/121	25.05.2015	2060.00
8.		HDO, Kangra	05/621	11.08.2015	1020.00
9.		HDO, Pragpur	07/621	14.08.2015	1200.00
10.		Food Science COHS	12/621	23.12.2015	2100.00
11.		Food Science COHS	13/621	23.12.2015	3900.00
12.		CHO, Rajauri (J&K)	14/621	05.01.2016	24380.00
13.		SMS, (Hort.)Bharmour	21/621	18.01.2016	1560.00
14.		SMS, (Hort.) Mashobra	15/621	20.01.2016	15.00
15.		HDO,	30/621	21.01.2016	140160.00

		(Hort.)Sangarh,Sir mour			
16.		DDH (Hort.) Chamba	37/621	01.02.2016	48764.00
Total					225159.00
G. Total					272402.00
G. Total From 1 to 21					28,22,340.05

Annexure-“C”

(Referred to in para 32 of the Audit Report 2015-2016 of Part-I)
Statement of audit para/subparas/audit requisitions settled and recovery made during the period of report

Sr. No.	Name of Department	Main audit para finally settled & year.	Sub.para finally settled and year.	Audit requisition finally settled & year	Para settlement Register P/E No.	Recovery effected
1.	2.	3.	4.	5.	6.	7.
1.	Entomology	-	Para-10(II) 2007-08 Regarding recovery due to wrong fixation of pay	139 (07.12.2017) Pertaining to Dr. Arun Kumar	96/01	87,994.00
2.	KVK, Kangra	-	-	01 (21.04.2011 17(16.06.2011)	96/03	-
3.	Dean, COBS	-	Para-12 2003-04 & Sr.No.22	-	96/04	20,559.00
4.	Dean COBS	- Para-32 2013-14	-	-	96/05	4,641.00
5.	Agriculture Economics	-	Para-10 2007-08 & Sr.No.04	-	96/06	1,47,754.00
6.	Dean COHS	--	-	54(03.09.2010)	96/07	27,000.00
7.	-Do-	-	-	186(03.03.2009)	96/08	-
8.	-Do-	-	-	07(06.05.2008)	96/09	-
9.	-Do-	-	-	05(08.05.2007)	97/10	1,511.00
10.	-do-	-	-	67(31.12.2012)	97/11	-
11.	Microbiology & Environment Science	Para-22 2011-12	-	-	97/12	10,000.00
12.	HAREC, Bajaura	-	-	36(19.08.2010)	97/13	-
13.	KVK, Kangra	-	-	14(11.07.2013)	97/14	-
14.	KVK, Mandi	-	-	32(16.07.2012)	97/15	-

15.	HAREC, Bajaura	-	Para-10 2011-12 & Sr.No.04 (A.R.73)	-	97/16	1,45,015. 00
16.	Dean,COBS	-	Para-12 2003-04 & Sr.No.05 (A.R.-89) 26.09.2003	-	97/17	55,880.00
	Grand Total:	02 No.	05 No.	10 No.		500354.0 0

Annexure- “D”

(Referred to in Para 31 of the Audit Report 2015-2016 of Part-I)Detail of Settled and outstanding Audit Requisitions(as on 30th Nov, 2017) issued to various Heads of the Department, CSKHPKV, Palampur during the period from 1983-84 to 2015-2016.(Para-31)

Sr. No.	Name of Department	Year	Outstanding audit requisitionNo./Settled.
1.	Comptroller Office	1989-90	138
		1990-91	9,10
		1992-93	81,147,198
		1993-94	23,56,84,104,129
		1994-95	29,35,65,68,133,150
		1995-96	11,38,44,85
		1996-97	6,43
		1997-98	19,21,26,76,77,95,100,105,109,114,118
		1998-99	22,41,87,139
		1999-2000	4,16,18,20,24,28,55,56,105,106,109,127,133
		2000-01	17,36,38,64,67,73,77,85,96,98,107
		2001-02	8,9,26,31,46,72,77,91,118,119
		2002-03	42,48,63,65,81,95,106,115,116,118,125,130
		2003-04	9,19,53,77,79,81,85,87,89,90,132,135,137
		2004-05	44,49,53,62
		2005-06	27,43,48
		2006-07	4,11,12,15,48,52,106,122,126,127,130,134
		2007-08	14,15,42,45,49,50,90,149,152,203,206,210, 211,212,215,220,224,231
		2008-09	21,30,38,40,44,85,86,91,96,105,113,124,125,127,129,1 32,135,152,185,188,190,208,209,210
		2009-10	23,30,34,36,53,56,58,77,80,81,86,87,111,115, 117, 123,124,134,140,143,146,152,153,
		2010-11	8,12,18,24,29,30,38,61,68,71,78,79,83,90,95,97,98,99,1 12,131,132,134,135,136,137,140,141,
		2011-12	10,22,24,26,27,28,34,42,43,54,61,66,77,89, 96,103,106,109,117,119,122,133,134,135
		2012-13	6,24,34,46,51,69,78,81,87
		2013-14	17,26, 21,51,82,99,109
		2014-15	4,6,37,38,63,66,67
		2015-16	26,32,33
2.	Registrar Office	1984-85	7,122
		1985-86	5,96,157,284,
		1986-87	145,198
		1987-88	124
		1992-93	15,134,152,178
		1993-94	55
		1994-95	63,82,143
		1995-96	50
		1996-97	60

		1997-98	1,129,130
		1998-99	24,73
		1999-2000	19,34,37,38,43,52,54,59,65,85,137
		2000-01	28,42,44,57,91,93
		2001-02	20,65,78,84,85,87,88
		2002-03	76,104
		2003-04	7,10,11,13,20,32,33,34,66,67,84,88,94,95,96,100,108,109,110,112,113,114,115,118,119,122,123,124,125,126,128,129,144,152,156,157,158,165,168,171.
		2004-05	39
		2006-07	3,27,82,98,102
		2007-08	46,95
		2008-09	29,36,43,45,119
		2009-10	22,116,119,120,121,122,133,
		2010-11	3,45,51, 62,127
		2013-14	23,103
		2014-15	42,44
		2015-16	11,15,16,17,,45
3.	Director, Extension Education	1983-84	12,67,89
		1984-85	9,12,21,92,95,118
		1985-86	7
		1986-87	30,45
		1989-90	30,89,132,140
		1991-92	140
		1992-93	33
		1994-95	48,99,127,145
		1995-96	36,37
		1997-98	11
		1999-2000	140
		2000-01	19
		2001-02	103
		2002-03	69,70
		2006-07	62
		2007-08	242.
		2008-09	134,148,214
		2009-10	66,155
		2011-12	107,115,129,132
		2012-13	76,95
		2014-15	31
4.	Director of Research	2005-06	11
		2010-11	122
		2011-12	2,9,18,30,35,121
		2012-13	3
5.	Estate Officer	1985-86	6,11,13,34,37
		1986-87	185,196,222

		1987-88	102
		1988-89	73
		1989-90	3,42,48,49,53,94,133
		1990-91	2,5,14,55
		1992-93	19,28,40,73,76,82,91,111
		1993-94	2,3,4,7,9,18,21,30,31,34,36,37,45,48,59,66,79,88,90,92,93,95,102,107,108,111,127
		1994-95	1,22,31,33,44,56,68,70,84,91,92,93,96,109,113,124,125,132,136,137
		1995-96	40,100,
		1996-97	28
		1997-98	22,63,65,127,133,141
		1998-99	2,43,47,54,58,165
		1999-2000	1,15,21,66,74,91,
		2000-01	8,24,37,75,87,97,109
		2001-02	36,42,64,106,108,110
		2003-04	166
		2004-05	43,71
		2006-07	5,7,8,50
		2007-08	31,119
		2008-09	5,9,17,23,24,72,77,93,97,102,108,112,115,126,142,146,147,159, 189
		2009-10	78,
		2011-12	33,36
		2015-16	18,21,36,37,48
6.	Executive Engineer (C)	1991-92	80,98
		1996-97	31
		2006-07	32,47,55,81,88,91,96,101,112
		2007-08	4,8,33,38,54,66,73,76,77,83,116,157,159,180, 219, 227
		2009-10	44,75,84,96,107,118
		2010-11	1,9,13,16, 17,33,34,57,67,69,70,75,133,
		2011-12	11,38,52,56,83
		2012-13	10,25,49,64,75,84
		2013-14	24,56,62,91,92
		2014-15	14, 54
		2015-16	4,8,13,31
7.	Executive Engineer (D)	2006-07	59,64,89,113,114,121
		2007-08	2,17,19,20,21,23,24,36,43,48,52,82,163,185,186,239
		2008-09	65
		2009-10	150,
		2010-11	26,28,
		2011-12	7,13,64,76,102
8.	Executive Engineer (E)	2006-07	6,56,80,131

		2007-08	22,44,100
		2009-10	73,138
		2010-11	22,91,117,
		2011-12	125
		2012-13	59, 77
		2013-14	2
		2014-15	16
9.	Dean, COVAS	1991-92	77
		1992-93	171
		1997-98	4
		1998-99	154
		2002-03	3,43,114
		2003-04	102,105,121
		2004-05	36
		2006-07	135
		2007-08	37,232
		2008-09	15,163
		2009-10	102,
		2012-13	9,11,13,20,27,53,72,94
		2013-14	11,18,53,85,88,102
		2014-15	8,25,52,58,59
10.	Animal Genetics& Breeding	1988-89	33
		1990-91	95
		1994-95	116
		2014-15	50
		2015-16	05
11.	Animal Nutrition	2007-08	187
		2009-10	2
		2010-11	126
		2012-13	57
		2013-14	5, 59
12.	Live Stock Farm	2001-02	45
		2006-07	71
		2011-12	20
13.	Dean COA	1993-94	69
		2000-01	59
		2007-08	216,226
		2008-09	13
		2009-10	50,105,
		2010-11	35,106,
		2015-16	46
14.	Soil Science	1989-90	141

		1998-99	6
		2006-07	119
		2008-09	71,181
		2009-10	70,
		2010-11	77,
		2012-13	5,7,15,54
		2013-14	30
15.	Seed Production Unit	1984-85	116
		1985-86	307,311,318,330
		1989-90	7,70
		1990-91	30
		1991-92	18,57
		1995-96	70
		1998-99	55
		1999-2000	14
		2000-01	48
		2006-07	58,132
		2008-09	41,64,88,141
		2009-10	9
		2010-11	11,20,108,
		2012-13	33,82
		2014-15	19,20,43,65
16.	Vegetable Science	1997-98	32
		1998-99	44,65
		2006-07	119
		2009-10	151
		2011-12	130
		2012-13	90,91
		2013-14	112
17.	Tea Husbandry & Agro forestry	1998-99	107
		2002-03	89
		2005-06	33
		2012-13	56,66
		2013-14	47
		2014-15	60
18.	Crop Improvement	2008-09	98,125A, 213
		2009-10	63
		2010-11	111,143,
		2012-13	17
19.	Plant Pathology	1991-92	1
		2006-07	133
		2008-09	69,212

		2009-10	8,32,45,136,
		2010-11	60,72,
20.	Agronomy	1986-87	92
		2007-08	225
		2008-09	1
21.	Entomology	2007-08	78
		2010-11	4
		2011-12	4,14,63
		2012-13	71,85,86
		2013-14	34,55,73,257-58
		2014-15	61
22.	Dean COBS	2010-11	10,
		2012-13	61
		2013-14	106
23.	Dean. COHS	2007-08	5 Settled
		2008-09	7and186 Settled
		2010-11	54 Settled
		2011-12	68
		2012-13	16,48,(67Settled)
24.	S.W.O.	2008-09	198
		2009-10	7,106
		2010-11	116
		2012-13	40
25.	Librarian	2006-07	68
		2007-08	166
		2009-10	104
26.	HAREC, Dhaulakuan	2008-09	131,218
		2009-10	137
		2010-11	105
		2014-15	7
27.	MAREC, Sangla	1989-90	64
		1990-91	105
		1991-92	11,138
		1992-93	68,136,206
		2001-02	67
		2009-10	74,
		2011-12	131
		2012-13	47

28.	R.S.S., Leo	1993-94	141
		1997-98	74
29.	HAREC, Bajaura	1991-92	112
		2010-11	19, (36 Settled)
		2012-13	18
		2013-14	9
30.	Beekeeping, Nagrota Bagwan	2007-08	112
		2008-09	161
31.	RSS, Lari	2007-08	230
		2008-09	2,111
		2010-11	102
		2013-14	40,42,52
		2014-15	29,30,45
32.	K.V.K., Dhaulakuan	2013-14	70
		2014-15	12
33.	K.V.K., Bara	1993-94	149
		2009-10	18,46,
		2011-12	101
		2012-13	62
34.	KVK, Una	2008-09	8,201
35.	K.V.K., Mandi at Sundrnagar	2006-07	99,103,108,128
		2008-09	110, 207,215
		2011-12	23,31,39
		2012-13	(32 Settled) , 89
36.	K.V.K. ,Kangra	2008-09	42,150
		2011-12	01and17 Settled
		2013-14	14 Settled
37.	K.V.K. Berthin	2013-14	33
38.	Chemistry & Bio Chemistry	2008-09	47,136
39.	RWRC Malan	2008-09	81
		2011-12	16,120

		2012-13	8
40.	Horticulture	2008-09	117
		2010-11	64, 73
		2012-13	93
41.	Agriculture Engineering	2008-09	118,206
		2009-10	135,
		2010-11	109,130
		2011-12	44,104,127
		2012-13	92
		2013-14	78, 83
		2014-15	18
42.	SAREC Kangra	2008-09	123,193
		2009-10	52
		2012-13	52
43.	Agriculture Economics	2009-10	12
		2013-14	87
44.	KVK Kukumseri	2009-10	154
		2011-12	15
		2012-13	79, 88
46.	Organic Agriculture	2010-11	139,
		2011-12	126
		2012-13	63
		2013-14	3, 28, 329
47.	Agri. Bio-Technology	2012-13	60
48.	Vety. Physiology	2012-13	43
		2014-15	26
49.	HAREC, K/seri	2012-13	83
		2013-14	25,111
50.	Vety. Microbiology	2013-14	20, 108
52.	Biology & Invironment, COBS	2015-16	40,49
53	Dean, P.G.	2015-16	51

