

No.- Fin (LA)H(2)C(15)XI(II)320/85Vol-50-8533-8536  
Government of Himachal Pradesh  
Local Audit Department.

From,

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

To,

The Comptroller,  
Chaudhary Sarwan Kumar Himachal Pradesh  
Krishi Vishavavidyala Palampur,  
Distt. Kangra, (H.P.)

Dated, Shimla-171009, the .29-12-18

**Subject:      *Audit and Inspection Report for the year 2016-17.***

Sir,

I am directed to forward herewith the audit report on the accounts of Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishavavidyala Palampur Distt. Kangra, (H.P.) for the year 2016-17 for taking further necessary action at your end. The annotated replies to the paras may be submitted to Deputy Controller (Audit) Resident Audit Scheme of your University under intimation to this Department.

Yours faithfully,

Sd/-

(Dr. Suneel Kumar Angra)

Additional Director,

Local Audit Department

Himachal Pradesh Shimla-171009

Encl:-As above.

Endst. No. As Above,-8533-8536 dated, 29-12-18, Shimla-171009

Copy alongwith Audit Report is forwarded for information and necessary action to:

- 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.Deputy Controller (Audit) Resident Audit Scheme, Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Distt. Kangra .

Sd/-

(Dr. Suneel Kumar Angra)

Additional 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  
1.04.2016 to 31.03.2017**



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

## 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 2016-2017.*
- 3 *Part-II of the Report deals with the settled and outstanding paras of last audit reports.*
- 4 *The latest position of all outstanding Audit Requisitions from 1983-84 to 2016-2017 has been given in **Annexure-'E'** of this report.*

**Major Audit Observations for the Year  
2016-2017**

<b>Sr. No.</b>	<b>Brief Description</b>	<b>Para No.</b>	<b>Amount (₹) In Lakhs</b>
1	Retrenchments/recoveries made during pre-audit	4	22.88
2	Outstanding inter-departmental recoveries	5	32.20
3	Non-adjustment of temporary advances	6	6000.43
4	Non re-imbursement of minus balances from funding agencies	7	2681.97
5	Management of Pension Corpus Fund	8	3403.65
6	Deficit financial position	9	848.00
7	Non- utilization of Grant amounting of CDA-007-31	16	2.19
8	Purchase of furniture for mess Hostel, KVK, Sunder Nagar out of revolving Fund: Recoupment thereof.	18	7.15
9	Incurring of expenditure under RAWE schemes out of Amalgamated Fund	19	3.47

**ANNUAL AUDIT REPORT ON THE ACCOUNTS OF  
CHAUDHARY SARWAN KUMAR  
HIMACHAL PRADESH KRISHI VISHAVAVIDYALAYA,  
PALAMPUR  
FOR THE PERIOD FROM  
1.04.2016 to 31.03.2017  
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 Directorate of Research and Extension.

The present audit and examination of accounts of CSK HPKV, Palampur for the period from 1.04.2016 to 31.03.2017 was conducted in the Resident Audit Scheme of CSK HPKV, Palampur headed by Shri. B.R.Sharma, Joint Controller (LAD). The audit report is compiled and presented by Sh.Chandresh Handa, Deputy 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 charge of the office of Vice-Chancellor and Comptroller was held by the following officers during this period:-**

<b>(I)</b>	<b>Vice-Chancellor</b>	<b>Period</b>
1.	Dr. Ashok Saryal	1.04.2016 to 31.03.2017
<b>(II)</b>	<b>Comptroller</b>	
1.	Sh. J.M.Awasthi	1.04.2016 to 19.05.2016
2.	Sh. A.K. Chadha	20.05.2016 to 28.07.2016
3.	Sh. J. M. Awasthi	29.07.2016 31.03.2017

## **2 Financial Position**

The Financial position of CSK HPKV, Palampur for the year 2016-17 is given as under:-

<b>Particulars</b>	<b>2016-17</b>
<b>Opening balance</b>	<b>206397866.77</b>
Income including grants-in-aid received from the H.P.Govt. & ICAR etc.	1891219552.41
<b>Total</b>	<b>2097617419.18</b>
Expenditure incurred during the year	1853015460.05
<b>Closing balance as on 31<sup>st</sup> March 2017</b>	<b>244601959.13</b>

The financial position of the University does not include the figures 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 closing balances of these accounts are detailed in **Annexure “A”** of this audit report.

The main sources of income of university were grants-in-aid received from H.P.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.

### 3 Grants-in-Aid

During the year 2016-17, the university received grants-in-aid to the tune of ₹1525066186 (Annual Account Page-105) from the various sources, such as Agriculture, Animal Husbandry and Fisheries departments of the State Govt. of Himachal Pradesh, the Indian Council of Agriculture Research, New Delhi and Govt. of India and from other miscellaneous projects etc. as per detail given below:-

<b>I</b>	<b>H.P.State Grant</b>	<b>( ₹ )</b>
(i)	Agriculture department.	918600000.00
(ii)	Animal Husbandry department.	2300000.00
(iii)	Fisheries department.	300000.00
(iv)	SCSP.	191400000.00
	<b>Total</b>	<b>1112600000.00</b>
<b>II</b>	<b>ICAR</b>	
(i)	ICAR Co-Coordinated Projects.	141237061.00
(ii)	Krishi Vigyan Kendra's.	105031864.00
(iii)	Central Development Assistance.	70777000.00
(iv)	ICAR Ad hoc Projects.	6873000.00
	<b>Total</b>	<b>323918925.00</b>
<b>III</b>	<b>GOI</b>	
(i)	Ad hoc Projects.	11645652.00
	<b>Total</b>	<b>11645652.00</b>
<b>(IV)</b>	<b>Others</b>	
(i)	Miscellaneous Projects.	66828226.00
(ii)	CFSU.	5888494.00
(iii)	Foreign Aided Projects.	808690.00

(iv)	NAIP.	1836900.00
(v)	CMSC Programme.	1539299.00
	<b>Total</b>	<b>76901609.00</b>
	<b>Grand Total (1 to IV)</b>	<b>1525066186.00</b>

#### **4 Retrenchments and recoveries amounting to ₹22.88 Lacs**

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 ₹2287821 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 to the notice of Comptroller to issue guide lines to all the HODs/P.I's & DDO's to make them more vigilant in this regard.

#### **5 Outstanding-inter-departmental recoveries amounting to ₹32.20 Lacs**

Out of total inter-departmental recoveries amounting to ₹2818340.05 as pointed out in Audit Para 5 of annual audit report for the year 2015-2016, no amount of inter-departmental recovery was recovered during the year 2016-17. Further, an amount of ₹401887.80 remained due for further realization during the current audit period of 2016-17 and thus the total recoverable amount as on 31.03.2017 has reached to ₹3220227.85, 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 31.03.2017 amounting to ₹4015.35 lacs & ₹1985.08 lacs respectively**

Temporary contingent and deposit works advances drawn up to 31.03.2017 (adjusted upto June, 2018) were lying pending for final adjustment amounting to ₹401534645



& ₹198508060. 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 (₹)	
		Contingent Advances	Deposit work Advances
1.	AGRI. ECONOMICS	272295.00	0.00
2.	AGRONOMY	3602857.00	152263.00
3.	AGRICULTURE ENGINEERING	5746125.00	447900.00
4.	TEA HUSBANDRY & AGRO FORESTRY	545000.00	0.00
5.	ANIMAL GENETICS & BREEDING	378829.00	3142000.00
6.	ANIMAL NUTRITION	8154725.00	1410392.00
7.	CPDU	352432.00	0.00
8.	COMPTROLLER'S OFFICE	29327547.00	0.00
9.	CONSTRUCTION DIVISION	41382215.00	95595825.00
10.	DEAN COLLEGE OF BASIC SCIENCES	13668681.00	1896952.00
11.	DEAN, COLLEGE OF AGRICULTURE	8903422.00	500000.00
12.	DEAN, COVAS	27497358.00	21239117.00
13.	DEAN, COLLEGE OF HOME SCIENCE	36131833.00	2528340.00
14.	DIRECTOR EXTENSION EDUCATION	8786826.00	0.00
15.	DIRECTOR OF RESEARCH	1047671.00	0.00
16.	DEPARTMENT OF AGRICULTURE BIOTECH	14178563.00	125359.00
17.	ORGANIC AGRICULTURE	37040180.00	4235000.00
18.	DEAN P.G.	281613.00	1960000.00
19.	ENTOMOLOGY	8258640.00	742506.00
20.	FISHRIES	258098.00	26740.00
21.	HOSPITALITY CELL	74707.00	0.00
22.	HEALTHY CENTRE	0.00	0.00

23.	HORTICULTURE	2177538.00	0.00
24.	LIVE STOCK FARM	45760.00	436600.00
25.	LIBRARY	13986350.00	0.00
26.	MICROBIOLOGY (COBS)	434925.00	0.00
27.	MICROBIOLOGY (VETY)	5887523.00	2155368.00
28.	MEDICINE	4167068.00	0.00
29.	PHYSIOLOGY VETERINARY	193151.00	0.00
30.	FODDER SECTION	60620.00	0.00
31.	CROP IMPROVEMENT	1532471.00	30000.00
32.	PLANT PATHOLOGY	4671388.00	3025200.00
33.	VETY PHARMACOLOGY	139290.00	0.00
34.	VETY SURGERY & RADIOLOGY	3297591.00	0.00
35.	SEED SCIENCE & TECHNOLOGY	1075463.00	5305692.00
36.	STUDENT WELAFRE OFFICE	5329263.00	5401897.00
37.	SOIL SCIENCE	13024441.00	458927.00
38.	VEGETABLE SICNCE.	6915648.00	3479200.00
39.	K.V.K.BARA	6802001.00	1200000.00
40.	K.V.K.,BAJAURA	2340039.00	1130000.00
41.	K.V.K.DHAULAKUAN	3616539.00	1349518.00
42.	K.V.K.,KANGRA	1690628.00	953610.00
43.	K.V.K.,MANDI	2448318.00	10390454.00
44.	K.V.K., UNA.	7060554.00	456000.00
45.	K.V.K. BERTHIN	4103648.00	799998.00
46.	K.V.K. KUKUMSERI	14468229.00	401000.00
47.	SAREC, KANGRA	183438.00	0.00
48.	RSS, AKROT	35000.00	0.00
49.	HAREC, BAJAURA	510593.00	0.00
50.	R.S.S. BERTHIN	368505.00	1900000.00
51.	HAREC, DHAULAKUAN	1505009.00	737407.00
52.	HAREC, KUKUMSERI	7493474.00	6937000.00
53.	R.S.S. LARI	18199361.00	7639530.00
54.	R.R.S. LEO	4626630.00	1603552.00
55.	RWRC, MALAN	1600071.00	573503.00
56.	R.R.S. SALOONI	3210500.00	3550000.00

57.	MAREC, SANGLA	12434001.00	3941210.00
58.	R.R.S.,SUNDERNAGAR	10000.00	650000.00
	<b>G. Total</b>	<b>₹401534645.00</b>	<b>₹198508060.00</b>

Out of total contingent amounting to ₹401534645 as mentioned above, contingent advances amounting to ₹6168583 are pending for adjustment from 1997 to 2010, the detail of which is given below 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 cannot be ruled out.

Sr. No.	Name of department	Date of drawl of advance	Audit Register P/E No.	Amount	Name of official to who advance paid
1.	<b>D. E.E.</b>	<b><u>1997-1998</u></b> 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-	<b><u>2003-2004</u></b> 12.09.2003	106/16	5000.00	Dr. S.R. Thakur
7.	-do-	<b><u>2005-2006</u></b> 31.03.2006	192/68	3179.00	-do-
8.	-do-	<b><u>2009-2010</u></b> 31.03.2010	137/50	3250000.00	Dr. Suman Kumar
9.	<b>Dean, COVAS</b>	<b><u>2007-2008</u></b> 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.	<b>Comptroller Officer</b>	<b><u>2007-2008</u></b> 08.11.2007	32/35	402609.00	Sh. Harjeet (Store)
13.	-do-	08.11.2007	32/37	156000.00	Sh. Rekesh (Store)
14.	<b>Construction Division</b>	<b><u>2007-2008</u></b> 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-	<b><u>2009-2010</u></b> 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.	<b>Dean, College of Agriculture</b>	<b><u>2006-2007</u></b> 24.03.2007	58/30	105004.00	Dr. Arun Kumarr

24.	<b>R.S.S. Sangla</b>	<b><u>2002-2003</u></b> 13.03.2003	56,57/07	5000.00	Dr. S.S. Rana
25.	-do-	<b><u>2008-2009</u></b> 09.12.2008	49/04	5000.00	Dr. Gopal Katna
26.	-do-	<b><u>2009-2010</u></b> 25.08.2009	105/03	100000.00	Dr. Nanak Dev
27.	-do-	15.10.2009	105/04	249982.00	Dr. Nanak Dev
28.	<b>R.S.S. Leo</b>	<b><u>2001-2002</u></b> 03.11.2001	33/01	50000.00	Sh. Ranish Kumar
29.	-do-	14.12.2001	33/02	50000.00	-do-
30.	<b>K.V.K. Kangra</b>	<b><u>2009-2010</u></b> 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.	<b>K.V.K. Una</b>	<b><u>2004-2005</u></b> 01.03.2005	03/21	316517.00	Dr. S.N. Shankhyan
<b>G.Total</b>				<b>₹6168583.00</b>	

Likewise, deposit works advances amounting to **₹198508060.00** as mentioned above are also lying pending for adjustments since long. Therefore, immediate steps may be taken for the final adjustment of 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-imburement of excess expenditure amounting to ₹2681.97 lacs incurred against the grants-in-aid received from various funding agencies.**

Out of total recoverable amount of ₹168755233 as pointed out vide para 7 of annual audit report for the year 2015-16, an amount of ₹131277737 has been recovered during the year 2016-17 from the funding agencies, the detail of which is given at **Annexure --C**. Further, as per detail given in **Annexure –C-1**, a sum of ₹135525049 had also been incurred in excess than the grants- in- aid received during the year 2012-13 to 2015-16, however, the said amount could not be incorporated in the audit report for the year 2015-16 due to the reason that combined G.U.C.'s in respect above amount were issued after the issue of audit report for the year 2015-16. Now, this amount has been incorporated in the current year audit report for the year 2016-17, under serial number 71, 85, 88 and 90 in the following table. Besides this, during the year 2016-17, an expenditure of ₹95194600 was again incurred over and above the grants in aid received and thus the total recoverable amount has

increased to ₹268197145 which is recoverable from the funding agencies, as per detail given in the following table.

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	
		<b>Total ( 1991-1992)</b>		<b>24753.00</b>		<b>24753.00</b>
3.	Entomology	Pesticides pollution in Tea garden of HP. GOI	1996-97	34982.00	271/2	
		<b>Total ( 1996-1997)</b>		<b>34982.00</b>		<b>59735.00</b>
4.	Comptroller Office	Installation of Green House for research purpose.	1997-98	10377.00	167/1	
		<b>Total ( 1997-1998)</b>		<b>10377.00</b>		<b>70112.00</b>
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	
		<b>Total ( 1999-2000)</b>		<b>2052986.00</b>		<b>2123098.00</b>
9.	S.W.O.	GOI-826-30	2000-01	2395.00	282/2	
		<b>Total ( 2000-2001)</b>		<b>2395.00</b>		<b>2125493.00</b>
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	
		<b>Total ( 2001-2002)</b>		<b>2048617.00</b>		<b>4174110.00</b>
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	
		<b>Total ( 2002-2003)</b>		<b>20111.00</b>		<b>4194221.00</b>
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	
		<b>Total ( 2003-2004)</b>		<b>45689.00</b>		<b>4239910.00</b>
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	
		<b>Total ( 2004-2005)</b>		<b>229700.00</b>		<b>4469610.00</b>
22.	Agricultural	ICAR-162-18	2005-06	116574.00	68/1	

	Economics					
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	
		<b>Total ( 2005-2006)</b>		<b>166374.00</b>		<b>4635984.00</b>
25.	ORS, Kangra & HAREC, D/kuan	Misc-785-79 Misc-764-73	2006-07	5000.00	137/3	
		<b>Total ( 2006-2007)</b>		<b>5000.00</b>		<b>4640984.00</b>
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	
		<b>Total ( 2007-2008)</b>		<b>23339527.00</b>		<b>27980511.00</b>
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	
		<b>Total ( 2008-2009)</b>		<b>108736.00</b>		<b>28089247.00</b>
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	
		<b>Total ( 2009-2010)</b>		<b>263159.00</b>		<b>28352406.00</b>
	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. GOI-431-51	2010-11	129536.00	85/4	
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	
		<b>Total ( 2010-2011)</b>		<b>455891.00</b>		<b>28808297.00</b>
45.	Crop Improvement	Ad hoc GOI-448-14	2011-12	40043.00	180/3	
46.	D.E.E.	Misc. 2045-35	2011-12	46651.00	192/4	
47.	D.E.E.	State Ad hoc 978-35	2011-12	100.00	71/4	
48.	RWRC, Malan	GOI-325-77	2011-12	89173.00	162/4	
49.	Agri. Economics	State Misc.2013-18	2011-12	72104.00	114/4	

50.	Agri. Economics	Misc-698-18	2011-12	5000.00	123/4	
		<b>Total 2011-2012</b>		<b>253071.00</b>		<b>29061368.00</b>
51.	HAREC, D/kuan	Misc. 731-73	2012-13	24205.00	17/4	
52.	Soil Science	GOI-465-15	2012-13	45942.00	152/4	
		<b>Total 2012-2013</b>		<b>70147.00</b>		<b>29131515.00</b>
53.	RWRC, Malan	Misc.713-77	2013-14	2287.00	139/4	
54.	Dean,COHS	Ad hoc GOI-5004-28	2013-14	12240.00	279/4	
55.	Agri.Bio—Tech	NAIP-1002-57	2013-14	556004.00	165/3	
56.	Director Research	NAIP 1004-34	2013-14	666682.00	8/4	
57.	Library	NAIP-1008-29	2013-14	311813.00	60/4	
58.	Dean COHS	Misc.4001-28	2013-14	42281.00	165/4	
		<b>Total 2013-2014</b>		<b>1591307.00</b>		<b>30722822.00</b>
59.	Agri. Engg.	ICAR-028-13	2014-15	381823.00	26/1	
60.	Agri. Engg.	GOI Adhoc- 309-13	2014-15	3894279.00	28/1	
61.	Vety. Surgery & Radiology	GOI-474-41	2014-15	29813.00	171/4	
62.	Horticulture	Adhoc Misc.473-22	2014-15	5682.00	187/4	
63.	Horticulture	Misc. 967-22	2014-15	4897.00	45/5	
64.	Horticulture	Misc. 968-22	2014-15	507.00	47/5	
65.	Vegetable Sci.	Misc.2011-20	2014-15	92905.00	51/5	
66.	Entomology	Misc.2029-19	2014-15	9191.00	57/5	
67.	HAREC, K/seri	Misc.2034-74	2014-15	63167.00	61/5	
68.	Horticulture	Misc.2061-22	2014-15	4175.00	63/5	
69.	Vegetable Sci.	Misc.2060-20	2014-15	79246.00	65/5	
70.	Entomology	State Misc.2063-19	2014-15	142081.00	69/5	
71.	Veg. Science	State Misc.2064-20	2014-15	200515.00	71/5	
72.	Veg. Science	State Misc.2065-20	2014-15	176093.00	73/5	
73.	Agri. Bio-tech & HAREC, D/kuan	State Misc. 2066-57/73	2014-15	349812.00	75/5	
74.	Soil Science	State Misc. 2109-15	2014-15	101959.00	85/5	
75.	Plant Pathology	State Misc. 2110-17	2014-15	24626.00	87/5	
76.	Vegetable Sci.	Misc.2103-20	2014-15	34374.00	89/5	
77.	Vegetable Sci.	Misc.2112-20	2014-15	78628.00	91/5	
78.	Vegetable Sci.	Misc. 2108-20,72,87	2014-15	74202.00	93/5	
79.	Vegetable Sci.	State-Misc.2129-20	2014-15	120744.00	133/5	
80.	Vegetable Sci.	State-Misc.2130-20	2014-15	341587.00	135/5	
81.	Vegetable Sci.	State-Misc.2131-20	2014-15	188044.00	137/5	
82.	Vegetable Sci.	Adhoc Misc.2123-22	2014-15	213575.00	139/5	
83.		<b>Total 2014-15</b>		<b>6611925.00</b>		<b>37334747.00</b>
84.	Comptroller	ICAR-001-12, 001-28	2015-16	90782.00	359/2	
85.	Comptroller	SCSP(*)	2015-16	135180834.00	44/4	
86.	Agri. Bio-Tech.	Adhoc GOI-493-57	2015-16	214924.00	202/4	
87.	Agri. Bio-Tech	Adhoc GOI-494-57	2015-16	18640.00	203/04	
88.	Agronomy	Adhoc 495-16	2015-16	138891.00	239/4	
89.	Agri. Economics	Adhoc Misc. 2139-18	2015-16	18918.00	117/5	
90.	Agri Economics	Adhoc. 4023-18	2015-16	4809.00	155/5	
		<b>Total</b>	<b>2015-16</b>	<b>135667798.00</b>		<b>173002545.00</b>
91.	Soil Science	ICAR-013-15	2016-17	925778.00	23/1	
93.	Agri. Engg.	ICAR-008-13(I)	2016-17	1018959.00	33/1	
94.	Agronomy	ICAR-031-16	2016-17	453538.00	38/1	
95.	Agroforestry	ICAR.038-21	2016-17	1712115.00	43/1	
96.	Agronomy	ICAR-007-16	2016-17	6671215.00	61/1	
97.	Agronomy	ICAR-006-16	2016-17	4301731.00	63/1	
98.	Entomology	ICAR-027-19	2016-17	96738.00	109/1	
99.	Crop Imp	ICAR-010-14/51	2016-17	1715989.00	131/1	
100.	Crop Imp	ICAR-022-14	2016-17	2505860.00	133/1	
101.	Soil Science	ICAR. 12-15	2016-17	142786.00	150/1	
102.	Soil Science	ICAR-009-15	2016-17	2717552.00	151/1	

103.	D.E.E.	KVK 010-35	2016-17	30850.00	197/2	
104.	Director Research	Adhoc. 5020-34	2016-17	148259.00	200/2	
105.	Entomology	ICAR- 043-2-19	2016-17	3661334.00	276/2	
106.	Seed Science	ICAR 017-36/017-17	2016-17	258599.00	291/2	
107.	Soil Science	Misc.637-15	2016-17	277627.00	308/2	
108.	KVK, Bara	Misc. 710-88	2017-17	9046.00	12/3	
109.	KVK, Kangra	KVK-01-91	2016-17	7828532.00	31/3	
110.	KVK-una	KVK-005-89	2016-17	5254545.00	43/3	`
111.	HAREC, D/kuna	ICAR-02-73/79	2016-17	3712826.00	48/3	
112.	Crop Imp.	ICAR-015-14/79	2016-17	349922.00	49/3	
113.	RWRC, Malan	Misc.-766-77(ii)	2016-17	20977.00	65/3	
114.	HAREC, Bajaura	ICAR-003-72	2016-17	673148.00	71/3	
115.	KVK, K/seri	KVK-009-94	2016-17	3351309.00	81/3	
116.	HAREC, Bajaura	ICAR-001-72	2016-17	2007669.00	85/3	
117.	KVK, Mandi	KVK-06-90	2016-17	9321860.00	96/3	
118.	KVK, Bajaura	KVK- 004-86	2016-17	8115024.00	97/3	
119.	RWRC, Malan	ICAR 004-106/77	2016-17	1346247.00	107/3	
120.	KVK, Bara	KVK-002-88	2016-17	3725985.00	124/3	
121.	KVK, Dhaulakuan	KVK-003-87	2016-17	22084215.00	125/3	
122.	Animal Breeding	ICAR 046-43	2016-17	74902.00	59/4	
123.	Vegitable	Misc. 3002-20	2016-17	7433.00	95/4	
125.	COHS	ICAR. 043-28	2016-17	545.00	155/4	
126.	Dean COVAS	Adhoc GOI-498-37	2016-17	53203.00	241/4	
127.	Seed Science	Ad hoc GOI-5006-36	2016-17	606240.00	257/4	
128.	Entomology	ICAR Adhoc-222-19	2016-17	677.00	111/5	
129.	Seed Science	Adhoc GOI 5015-36	2016-17	11365.00	129/5	
		<b>Total</b>	<b>2016-17</b>	<b>95194600.00</b>		<b>268197145.00</b>
	<b>G. Total(1991-92 to 2016-17</b>			<b>268197145.00</b>		

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/reimbursed 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. 01.01.1986. 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 2016-17 is as under:-

**Receipts and Payments account of Pension Corpus Fund for the year 2016-17**

RECRIPIT			PAYMENTS		
Sr. No.	Particulars	Amount	Sr. No.	Particulars	Amount
1.	Opening Balance as on 01.04.2016	1542402.00	1.	Pension paid to the pensioners	298758941.00
2.	Receipt on account of (10% for pension Corpus fund)	66199450.00	2.	Payment made during the year on account of commuted value of pension, D.R. arrear, DCRG.	96619707.00
3.	Contribution of employs On secondment basis, foreign	3012642.00	3.	Amount of transfer to other accounts	1500000.00
4.	Amount transferred from State Account	340365481.00	4.	Misc. payments	48375.00
5.	Interest earned on STDRs	379773.00		-	-
6.	Misc. receipts	826750.00		-	-
				Closing Balance as on 31.03.2017	15399475.00
	<b>Total</b>	<b>412326498.00</b>			<b>412326498.00</b>

During the year 2016-2017 payment amounting to ₹298758941 on account of pension & further payment amounting to ₹96619707 on account of commuted value of pension, DCRG & Arrears etc. were made by the university. Only a sum of ₹71961017 was available with university in this fund during the year 2016-17 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. ₹340365481 has been transferred from general account to pension corpus fund i.e. from State Government and closing balance in this fund as on 31.03.2017 was ₹15399475 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)

<b>Sr. No.</b>	<b>Year</b>	<b>Opening Balance</b>	<b>Fund Received</b>	<b>University Income</b>	<b>Total</b>	<b>Exp.</b>	<b>Deficit</b>	<b>Page No.</b>
1.	2014-15	(-) 1441	8960	903	8422	9476	(-)1054	105
2.	2015-16	(-) 1054	9592	979	9517	10695	(-)1178	105
3.	2016-17	(-1178)	11126	779	10727	11575	(-) 848	100

### **(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 2016-2017 is more than 4.87 crore and this deficit is also increasing since 2000-2001.

### **(III) Reasons for ever increasing deficit of the University**

(i) 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 for such expenditure.

(ii) Besides, 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.

(iii) Deficit on account of 25% state share of ICAR all India Coordinated Projects is the major component of total deficit and it is heavily increasing every year.

(iv) Non implementation of clarifications and Govt. orders in respect of wrong promotions and grant of higher pay to the teachers promoted under CAS/PPS and grant of wrong advance increments at the time of appointment which involve huge overpayments and re-fixation of pay.

(v) 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.

(vi) Payment of pensioner's medical claims by diverting funds from State/GOI schemes and university receipt.

(vii) Non recovery of deficit amount from Tea Board of India and other funding agencies.

## **Irregularities detected during the year 2016-17**

### **10 Short realization of leave salary, pension and D.C.R.G contribution in respect of Dr. K.B.Nagal, Professor.**

Dr.K.B. Nagal remained on extra ordinary leave w.e.f. 23.09.2009 to 31.05.2011 and the contribution made by him towards leave salary, pension and D.C.R.G. was calculated on the basis of pay fixed/ maximum of Rs.67000+9000 AGP in the pay band of Rs.37400-67000+ AGP 9000 but consequent upon his promotion as Professor under C.A.S. W.E.F. 8.12.2008 in the pay band of Rs. 37400-67000+ AGP 10000 his leave salary, pension and DCRG may be recalculated and got vetted from competent authority and difference be recovered from quarter concerned under intimation to audit.

**( A.R.No.74 dated 22.09.2016) ( Vety. Microbiology )**

### **11 Payment of TA/DA amounting to Rs. 0.77 lac reimbursable from. I.C.A.R.**

T.A./D.A. and other charges amounting to ₹76222 was drawn from the Scheme S.F.S.-01/11 ( HQ) vide Vr. No. 249 of 10/16 and as per sanction of competent authority the amount was to be reimbursed from the I.C.A.R. The matter regarding reimbursement be taken up with I.C.A.R. and amount so reimbursed be got verified from audit.

**( A.R. No. 75 dated 21.10.2016 ,(Comptroller Office )**

**12 Non accountal of serviceable material got from work “Renovation of Ist & 2<sup>nd</sup> Floor corridor HOD office and laboratories” ( Agr. No. 1418 amounting to Rs.20.42 lac.):**

While checking the 2<sup>nd</sup> R/Bill of the above work (item 1) 9 Nos. doors and 25nos. windows were dismantled and material obtained from dismantling was stated un serviceable. In case of unserviceable material the mode of disposal along with authority was not pointed out, which may be obtained and shown to audit.

**(A.R. No. 5 dated 20.05.2016 ,Estate Office )**

**13 Out sourcing of skilled and unskilled manpower for the period 1.07.2016 to 31.03.2017- huge increase of service charges thereof.**

The work for providing skilled/ unskilled manpower was awarded to M/s. Sampark Services V.P.O. Gohar, Mandi vide HPKV Notification No.32098-183 dated 28.06.2016 on service charges @ 5.90% on rates of minimum wages of H.P. Govt. but as compared to previous years rates of service charges @ 4.25% of minimum wages, the increase of service charges was 38.82% above as compared to previous year.

In spite of above, rates of daily wages were increased from Rs. 170 to 180 in current year which automatically benefitted the contractor with a additional increase @ 5.88% on account of service charges. Thus, total hike in this award comes to 44.70%. Hence the award at very high rates may be justified.

**( A.R. No.65 dated 10.08.2016 , Registrar Office )**

**14 Excess of expenditure incurred on works than the Administrative Approval**

The expenditure on works detailed below exceeded than the Administrative Approval against which the advances were drawn by the construction division:-

Sr. No.	Date of advance	Name of work	Amount of advance (₹)	Expenditure (₹)	Excess expenditure (₹)	Page/reg. No. of work register
1.	31.03.13 31.03.14	C/o Examination Hall (COA)	9000000.00 4000000.00 1500000.00 14500000.00	1532919.00	829129.00	141/04
2.	30.03.12	C/o existing ceiling Dhauladhar Hostel	400000.00	432803.00	32803.00	145/04
3.	31.03.12	R/o Registrar office, admn block bldy.	1000000.00	1024465.00	24465.00	82/04
4.	31.03.10	Farmer Training Centre at Bajaura	4000000.00	4674689.00	674689.00	80/04
5.	March, 12	C/o Store & Hut at Padhikhare farm	364000.00	400312.00	36312.00	147/04
6.	March, 12	R/o Sewerage line & C/o septic tank	250000.00	272518.00	22518.00	165/04
7.	March, 12	C/o U.G. Girl Hostel	17000000.00 3000000.00 20000000.00	21807480.00	1807480.00	83/03
8.	March, 12	P/o Sewerage system for Shankar Bhawn	362000.00	396770.00	34770.00	37/05
9.	31.03.11	C/o education Museum	3500000.00 6500000.00 10000000.00	10467563.00	467563.00	16/04 119/02

Therefore the expenditure incurred in excess of the Administrative Approval may be justified otherwise the same be got regularized with the the sanction of competent authority. However, the said advances stands adjusted subject to above observations.

( A.R. No.77 dated 27.10.2016 , Estate Office )

**15 Purchase of Photostat Machine amounting to ₹3.58 lakh out of Amalgamated Fund.**

The Dean COVAS, CSKHPKV, Palampur purchased a photostat machine out of Amalgamated Fund vide vr. No. 385/990 for ₹358210 from M/S Omega Infosys, Palampur through CPDU.

As per clause 21.2 of University Statute the Student Fund/ Amalgamated Fund can be utilized as per the rules prescribed in the regulations. But the provisions of regulations under which Amalgamated Fund utilized for the purchase of photostat machine was not shown to audit, in absence of which the expenditure can not be stated as a fit charge on the Fund. Therefore provision regarding the above said purchase out of Amalgamated fund may be put up in audit or the expenditure be regularized with the sanction of competent authority under intimation to audit.

**(A.R.-4 Dt. 17.05.2016, Dean, COVAS)**

**16 Non- utilization of Grant amounting to ₹2.19 Lakhs out of CDA-007-31**

The Medical Officer of University Health Centre drawn an advance of ₹2,18,590 vide Vr. No.-2 of 11/13 out of CDA-007-31 for the purchase of medicines for university health centre and adjustment account thereof was rendered by depositing the whole amount with the Central Cashier on 20.11.2013 with the remarks that out of 62 items/articles for which the quotations were invited, only two firms quoted their rates just for two items. Hence, purchase process could not be completed and the amount was not utilized.

Therefore further allocation and utilization of said amount may be intimated as this fund was received from funding agency for specific purpose and if it is not spent for the specified purpose, then the amount has to be refunded to the funding agency as unutilized amount.

**(A.R.-06 Dt. 03.06.2016, Comptroller Office)**

**17 Non- production of record regarding University property allotted on lease for commercial purpose**

The CSKHP Krishi Vishvavidyalya, Palampur has some commercial properties, which have been allotted on lease to the private parties/individuals on monthly rent basis. The Estate Officer was requested to provide the information in

respect of university properties allotted on lease for commercial purpose in a specified format with complete detail of property i.e. name of property, individuals to whom property given on lease, date of lease, lease money fixed per month, outstanding lease money up to date, copy of agreement and action taken against the defaulters (if any) for nonpayment of lease money etc, but no information was provided by the department. The requisite information may be provided at the earliest besides taking suitable action for the recovery of outstanding lease money, if any under intimation to audit.

**(A.R.-09 Dt. 04-06-2016, Estate Officer)**

**18 Purchase of furniture for mess Hostel, KVK, Sundernagar amounting to ₹7.15 lakhs out of revolving Fund: Recoupment thereof.**

Vide Vr. No. 103/203 of 09/2016 amounting to ₹ 7,14,610, furniture was purchased at K.V.K. Mandi from M/S Ashoka Steel Furniture Mandi out of revolving fund scheme No: A-50-RF-040-90 on loan basis in order to put the farmer hostel functional for the benefit of farmers. Since, there was no provision in the revolving fund for the purchase of furniture, therefore, the recoupment of this amount may be done from the appropriate scheme under intimation to audit.

**(A.R.-78 Dt. 27.10.2016, KVK, Mandi at S/nagar)**

**19 Incurring of expenditure under RAWE schemes out of Amalgamated Fund amounting to ₹3.47 lakhs.**

The university has incurred expenditure amounting to ₹346500 in excess than the receipt of funds under RAWE scheme from its own source i.e. Amalgamated Fund as per footnote given in G.U.C. submitted to audit vide letter No.QSD.Bud.4-48/CSKHPKV/015/2558 dt. 26.10.2016. Therefore, the said excess expenditure incurred may be got reimbursed from the concerned funding agency under intimation to audit.

**(A.R.-79 Dt. 28.10.2016, The Comptroller)**

**20      Excess expenditure of ₹0.08 lakh  
incurred on the work renovation of Dhauladhar Hostel at CSKHPK, Palampur**

The work for renovation of Dhauladhar Hostel at CSKHPKV, Palampur (S.H.:-Painting and white washing, Distempering, weather finish coat and replacement of door, window shutters) was awarded in favor of M/S Triveni contractor for ₹381370. While checking the 1<sup>st</sup> and Final bill, it was observed that item No-6 of the agreement was not executed. The bill was returned with audit observation that non-execution of this item of the agreement may be justified. In reply to audit observation, it was intimated that this item has already been got repaired but at the time of preparing the estimate it was not repaired, so the item was incorporated in the estimate. But audit is of the opinion that while finalizing the tender this item should have been taken into consideration as the item was already executed at that time and if this item had been taken into consideration then the tender of Sh. Jagdish Chand, Contractor would have been on lower side and the work should have been awarded to the said contractor and the expenditure on total work would have been ₹ 373203 instead of ₹ 381370 and thus could have saved ₹8167. This matter is required to be investigated and in case of fault the responsibility on this account may be fixed under intimation to audit.

**(A.R.-67. Dt. 23.08.2016 Estate Officer)**

**21      Regularization of Dr.(Mrs.) Suman Sharma, Assistant Professor (Chemistry)**

Dr. (Mrs.) Suman Sharma, Assistant Professor (Chemistry) was regularized Vide Office Order No. QSD.6-713/03/CSKHPKV(Estt)/- 38557-59 dated 28.07.2016. The incumbent was granted non compounded five advance increment on account of Ph.D. plus allowances thereon. As per Notification No. EDL-A-B(7)7/2008 dated 14.06.2016 no such advance increments are admissible after 01.10.2014. Therefore, the grant of non compounded increments for Ph.D. qualification in the instant case may be justified under the relevant order of State Government or the same be reviewed under the above notification. It may also be ensured that the incumbent fulfill the eligibility criteria as prescribed in Recruitment and Promotion Rules for non NET Qualification.

However the service book stands ticked in audit subject to above audit observations.



(A.R. 71 Dt. 15.09.2016, Registrar Office)

**22 Recovery of ACPS benefit granted to Sh. M.K. Verma and R.K. Bali, Tech. Assistant (Lab)/ Sr. Tech. Assistant G-1 w.e.f. date of joining and treating their designation as Technical Assistant G-1 (Field):.**

Sh. M.K. Verma and Sh. R.K. Bali Tech. Assistant (Lab/Sr. Tech. Assistant Gr-1 were treated as Technical Assistant Grade-1(Field) from the date of their joining. On treating them as Tech. Assistant Gr-1(Field) they were granted pay scale of ₹ 2200-4000 w.e.f. 01.01.1991 and ₹ 7220-11660 w.e.f. 01.01.1996 vide office order No., QSD.8-732/85-CSKHPKV (Estt)/-15375-90 dated 30.03.2016 and pay fixed vide office order No. QSD.8-835/86-CSKHPKV (Estt)/-37746-53 dated 25.07.2016 and QSD.8-732/86-CSKHPKV (Estt)/-37746-53 dated 26.07.2016. Prior to grant of above pay scale, Sh. M.K.Verma and Sh.R.K.Bali were granted the benefit of increment/ higher pay scales vide office order No. 8-1005/98/HPKV(Estt)/-56896-57237 dated 13.08.1999, No. 8-1005/2003/CSKHPKV(Estt)/-12769-857 dated 21.02.2004 and No. QSD.8-1079/13-

CSKHPKV(Prop)/ACP(Estt) -22821-34 dated 11.04.2013 under old/new ACPS which were shown as withdrawn in the above fixation orders. Therefore, recovery on this account may be worked out and be made good from the officials under intimation to audit.

(A.R. 80 Dt. 08.11.2016, Registrar Office)

**23 Withdrawal of benefit granted under 4-9-14 Assured Career Progression Scheme in respect of Sh. Pyar Chand, Field Assistant Grade-I (Now T.A. Grade-II(Field), Recovery thereof.**

As per service Book of Sh. Pyar Chand, Field Assistant Grade-I (Now T.A. Grade-II (Field), the re-fixation of his pay vide office order No. QSD.8-1171/95/CSKHPKV (Estt.-II)/21251-56 dated 27.04.2016 was done on account of withdrawal of benefit granted under 4-9-14 ACPS after completion of 14 years of service w.e.f. 22.06.2014. On checking the pay fixation cases, it was noticed that the benefit of 4-9-14 under ACPS of the above incumbent was withdrawn vide office order No. QSD.8-1079/CSKHPKV (Estt.)/Vol-II. 62284-98 dated 12.11.2015,

alongwith Sh. Deep Raj Rana, Sh. Roop Dass, Sh. Vijay Kumar and Pardeep Kumar. On withdrawal of above benefits, recovery on account of over payment is required to be made from the above official, which may be worked out and recovered under intimation to audit.

**(A.R. 81 Dt. 11.11.2016, Registrar Office)**

**24 Audit Paras relating to the checking of Annual Accounts of CSKHP Krishi Vishvavidyalya, Palampur for the year 2016-17**

During the Audit/ vetting of Annual Account for the year 2016-17, the following observations were made which may be accounted for and attended to:

**(A) Comptroller Office**

(i) As per page-1 of the Annual Account total expenditure under the plan head of Agriculture scheme has been shown as ₹597089365.04, whereas as per **Annexure-D** attached at page- 63 to 65, the total of expenditure under this head is ₹597104713.04. Thus there is a difference of ₹15348 in the expenditure as shown at page-1 and page- 63 to 65 of the Annual account under the plan head of Agriculture Scheme. Therefore it is requested to recheck the same and the accounts be rectified accordingly under intimation to Audit.

(ii) As page-1 of the annual account total expenditure under the head ICAR Coordinated Projects expenditure has been shown as ₹158982805, whereas as per Annexure D-5 attached at page- 69 to 71, the total of expenditure is ₹158982785. Thus there is difference of ₹20 in the expenditure as shown at page-1 and page- 69 to 71 of this Annual Account under head ICAR coordinated projects. Therefore it is requested to recheck and rectify the same under intimation to audit.

(iii) As per page-1 of the Annual Account total expenditure shown under head ICAR Adhoc Projects (Item-VIII) was ₹6668653.50, whereas according to Annexure D-9 at P-81 where detail of this expenditure is given, the total expenditure was ₹6644292.50. Thus there is a difference in expenditure amounting to ₹24361. Therefore it is requested that the excess expenditure of ₹24361 as shown at page-1 under the said head may be rectified under intimation to audit.

(iv) As per receipt head at page-1 of Annual Account total receipt of sub head Krishi Vigyan Kendra under head ICAR(Item-III) has been shown ₹105031864 whereas as per annexure: B-6 attached at page-17-25 of Annual Account, the total of receipt comes to ₹ 105032153 which is excess by ₹289 due to entry of grant at Sr. No. 107 (as ₹282626 instead of ₹282915) . Therefore the amount of grant entered may be rectified as per factual under intimation to audit.

(v) Under the receipt head at page-1 (Item-IV-4) the total amount of grant received was shown as ₹808690 whereas according to annexure B-12 (page-44) the total amount of grant received under DBT/DST head is ₹1308690. Thus ₹500000 less grant entered at page-1 of said Annual Account may be accounted for and rectified as per factual under intimation to audit.

(vi) In the payment side of Annual Account at page-1 total expenditure of Miscellaneous Projects (Item-X-1) was shown as ₹62980338 whereas as per Annexure : D-11 at page : 83 to 89, where detail of expenditure is given, the total expenditure is ₹63004699. Thus less expenditure of ₹24361 has been shown at page-1 under the said head, which may be rechecked and rectified accordingly under to intimation to audit.

(vii) As per page-1 of the Annual Account ₹340365481 (Item -I-3) has been shown transferred to the Pension Corpus Fund of the CSKHPKV, Palampur out of the grants received from the State Government under Agriculture Head during the year 2016-17 and the same amount was shown received by transfer from the State Government in the Receipt and Payment Account of Pension Corpus Fund as mentioned at page -113 of the Annual Account of the fund. But as per detail of amount transferred given at page -123 of the said Annual Account, out of total transfer of ₹34036548, ₹19204000 was transferred on 03.09.2016 vide letter No. QSD/State/CSKHPKV/Comp/16/-1732-33 but not deposited in Pension Corpus Fund Account No. 30118702062 instead this amount was deposited in Account No: 32345093496 other than the Pension Corpus Fund Account which is not in order. Thus deposit of said ₹19204000 in account, other than the Pension Corpus Fund Account may be rechecked and rectified by depositing the amount in correct A/C besides getting the same verified in audit.

(viii) As per page-113 (Receipt and Payment Account of Pension Corpus Fund) of the said Annual Account ₹826750 and ₹48375 were shown as miscellaneous. receipts and miscellaneous. Payments respectively. But the detail of miscellaneous, receipts and payments were not got verified in audit, in the absence of which this amount could not be verified . Therefore, it is requested that the detail of miscellaneous. receipts and miscellaneous. payments as mentioned in the receipt and payment account may be got verified in audit.

(ix) At Page-113 in the payment side of Annual Account (Receipt and payment Account of Pension Corpus Fund) ₹1500000 was shown as transferred to other account and verbally it was stated that this amount is transferred for payments of medical reimbursement bills of pensioners, but the detail of expenditure incurred on the medical reimbursement bills of pensioners was not put up to audit, in the absence of which the said transfer/payment could not be justified/ stated as a valid expenditure. Therefore all the relevant record pertaining to the said expenditure may be submitted and got verified in audit.

(x) The University reimburse the amount of expenditure incurred on medical bills of pensioners. But neither, the source from which the total expenditure incurred on medical bills of pensioners got reimbursed was entered in Pension Corpus Fund Annual Account nor, a separate Receipt and Payment Account of pensioners Medical Reimbursement bills has been prepared in the Annual Account. In the absence of said record the total amount of expenditure incurred for reimbursement of pensioners medical bills could not be verified. Therefore it is advised that either a separate Receipt and Payment Account in this regard be prepared or the actual amount incurred on this account may be incorporated in the Receipt and Payment Account of Pension Corpus Fund under intimation to audit

(A.R. No. 13 and 14 dt. 15.09.2018)

**(B) Student Fund Account of Dean P.G.**

The Dean P.G. has prepared three fixed Deposit Receipts (F.D.Rs.) out of student Fund A/c No. 10640343671 as per detail given below:

Sr.	Date of	FDR No.	Period	Principal	Rate of	Maturity
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No	reinvestment			Amount (₹)	interest	Amount (₹)
1.	17.02.2016	33662294425	1 year	58,96,183.00	7.25%	63,35,419.00
2.	17.02.2016	33662294643	1 year	58,96,183.00	7.25%	63,35,419.00
3.	17.02.2016	33662295713	1 year	11,79,236.00	7.25%	12,67,083.00
				<b>1,29,71,602.00</b>		<b>1,39,37,921.00</b>

The above F.D.Rs. were renewed further for a period of one year on their maturity on 17.02.2017 for ₹6329905, ₹6329905 and ₹1265980 respectively. During the checking of records it was observed that:

(i) These three no. F.D.Rs amounting to Total ₹12971602. (as on 17.02.2016) have not been incorporated in the statement of Annual Account of 2016-17. Due to this irregularity the Annual Account of Dean P.G. for the year 2016-17 does not depict a clear picture of the Receipt and payment Account of the student Funds, to the extent. Therefore reason for not depicting said huge amount in the Annual Account may be fully explained besides reconciling & rectifying the Annual Account accordingly at an earliest under intimation to audit.

(ii) As per record put up in audit the maturity amount of above 3 No. FDRs as on 17.02.2017 comes to ₹13937921, whereas on renewal/reinvestment on 17.2.17, the total amount reinvested was only ₹13925790. Thus ₹12131 less reinvested on 17.02.2017, has neither been taken in cash book nor its further disposal got verified in audit. Therefore disposal/ credit of said ₹12131 may be got verified in audit.

(iii) The checking of Receipt and Payment for the year 2016-17 reveals that there was a difference of ₹12196 in the closing balance of Cash Book and pass book, which is due to the non encashment of 3 No. cheques issued on 23.11.2012 and 31.03.2017 respectively, till date. Since cheque No.: 594060 amounting to ₹5037 issued on 23.11.2012 is very old and has become time barred now, therefore, the amount of this cheque may be taken back as income in Cash Book under intimation to audit.

**( C ) Student Fund Account of Dean, College of Agriculture**

During the checking of Student Funds receipt and payment account of Dean, College of Agriculture the following observations were made which may be attended to:

(i) Fixed Deposit Receipt (FDR) No. 31387506390 amounting to ₹1221914 was prepared on 04.09.2013 for three years with State Bank of India, HPAU branch @ 8.75% p.a. interest. The maturity amount of this FDR was ₹1584214 as per record submitted to audit. Later on 04.09.2016 i.e. the date of its maturity, the whole amount (Principal + Interest) was further reinvested for three years with same account number, but on reinvestment the principal amount was shown as ₹1565232 instead of ₹1584214 (Maturity amount of previous FDR). Which is less by ₹18982 than the maturity amount of previous FDR. But the said ₹18982 was neither accounted for in concerned Cash Book nor its further disposal got verified in audit, which is irregular. The account of this balance amount of ₹18982 may now be got verified in audit at the earliest.

(ii) As per Receipt and Payment Account submitted to audit it has been noticed that there was a difference of ₹321368 in the closing balance of Cash Book and Pass Book as on 31.03.2017. This amount was required to be reconciled by the quarter concerned but it has not been reconciled which is against the basic Principles of accounting procedure. The reason for non-reconciliation of Student Fund Account may be intimated and it may be reconciled at an earliest under intimation to audit.

**(D) Student Fund Account of Dean, College of Home Science**

(i) On scrutinizing the Receipt and Payment Account of Student Fund Account (Dean, College of Home Science), it has been observed that a sum of ₹330828 was earned as interest on fixed Deposit Receipt during the year 2016-17, but not shown in Cash Book as income, However it has been taken in the total of Receipt and Payment Account. Thus non-accountal of interest as income in the Cash Book is against the accounting Principles, reason for which may be explained and in future interest income earned may be shown in Cash Book, so that Cash Book could depict the true and fair picture of the account.

Besides this the principle amount of Fixed Deposit Receipts were also not depicted in Cash Book which is not in order being against the provisions of rules. It is suggested that in future all the amount of FDRs and interest accrued there on should be depicted in Cash Book under intimation to audit.

(ii) It was also noticed that the department has not prepared the Investment Register as required under Rule 4.33 of Accounts Manual in respect of term deposit/FDRs. Therefore it is advised that the Investment Register in Form No.: KVV-4/11 may be prepared at the earliest and got verified in audit.

**(E) Student Fund Account of Dean, College of Basic Science:**

During the checking of Student Funds, Receipt and Payment Account for the year 2016-17, it has been observed from the information provided by the quarter concerned that ₹19800000 stands invested in Fixed Deposit Receipts/ Term Deposit Receipts as on 01.04.2016, which increased up to ₹27600000 as on 31.03.2017. But the department has not prepared the Investment Register as required under Rule 4.33 of Accounts Manual in Form No: KVV-4/11. In the absence of which the record pertaining to investment and interest accrued, there on could not be verified in audit. Reasons for not maintaining the record in prescribed format may be intimated besides ensuring its maintenance at the earliest under intimation to audit.

**(F) Student Fund account of Dean, COVAS:-**

The Receipt and Payment Account of Dean, College of Veterinary and Animal Sciences, as included at page-112 of Annual Account for the year 2016-17, was not got verified in audit after repeated written and verbal requests to the quarter concerned. Due to non- production of record by the quarter concerned, the Receipt and Payment Account. as included in Annual Account of 2016-17, could not be checked/verified in audit. Therefore, it is brought to the notice of higher authorities of CSKHPKV, Palampur for taking necessary action in the matter under intimation to audit.

**(G) Student Fund Account of Student Welfare Office:-**

During the audit of Receipt and Payment Account of Students Funds operated by Student Welfare Officer as included at page-110 of Annual Account for the year 2016-17, it has been observed that there was a difference of ₹259383 in the closing balance as per Cash Book and Pass Book. While checking the record, it was noticed

that out of this ₹259383, ₹138936 pertains to unclaimed amount of cheques which were issued but not claimed from the Bank for the last six months to ten years

period, since these unclaimed cheques has now become time barred being older than three month and are neither revalidated nor claimed by any party, Therefore, the amount of ₹138936 on account of these unclaimed cheques may be taken as income in the cash Book under intimation to audit.

**(A.R. No. 15 dt. 15.09.2018, Comptroller Office)**

**(H) Amount transferred from Student Fee Account**

As per Page-125 of the Annual Account Rs. 142280692 has been transferred from student Fee Account No. 32088116733 to the following accounts during the year 2016-17:

Sr. No.	Account No.	Account pertains to	Amount (₹)
1.	10640344201	S.W.O.	1,04,30,837.00
2.	10640342351	State (Comptroller)	1,68,66,366.00
3.	10640343604	C.O.A.	49,02,367.00
4.	10640343626	COHS	38,14,750.00
5.	10640343637	COBS	45,49,920.00
6.	10640344063	Librarian	14,77,800.00
7.	10640343671	PGS	64,37,972.00
8.	10640343659	COVAS	77,20,180.00
9.	10640342419	SFS	8,60,80,500.00
<b>B Total</b>			<b>₹14,22,80,692.00</b>

ut its further deposit in the above mentioned accounts were not got verified in audit by the quarter concerned. The deposit of above mentioned amount in the concerned accounts may be got verified in audit at the earliest alongwith all relevant record and the purpose for which this amount was transferred to the said accounts be detailed.

**(A.R. No. 16 dt. 15.09.2018, Comptroller Office)**



**(I) Amount transferred from State**

**Scheme Account**

As per Page-124 of the Annual Account Rs.6638400 has been transferred from State Account No. 10640342351 to the following accounts during the year 2016-17:

<b>Sr. No.</b>	<b>Account No.</b>	<b>Account pertains to</b>	<b>Amount (₹)</b>
1.	10640343604	COA	17,00,000.00
2.	10640343626	COHS	13,00,000.00
3.	10640343637	COBS	15,00,000.00
4.	10640344063	Librarian	38,400.00
5.	10640343671	PGS	21,00,000.00
<b>Total</b>			<b>₹66,38,400.00</b>

But its further deposit in the above mentioned accounts was not got verified in audit by the quarter concerned. The deposit of above mentioned amount in the concerned accounts may be got verified in audit at the earliest alongwith all relevant record.

**(A.R. No. 17 dt. 15.09.2018, Comptroller Office)**

**(J) Receipt and Payment Account of Contributory Pension Scheme, CPF & GPF (FDRs).**

(i) As per Page-114 of the said Annual Account i.e. Receipt and Payment Account of Contributory Pension Scheme, the interest earned on FDRs has been shown as Rs.10342506 whereas according to list of FDRs put up in audit for checking/verification, the total amount of interest earned is Rs.9993691. Thus, there is a difference of Rs.348815 in the amount of interest shown in the Receipt and Payment Account and list of FDRs put up in audit. Therefore it is requested that the reasons for this difference may be got verified in audit and accounts be corrected as per factual position.

(ii) As per Page-105 of Annual Account Rs.14027836. and Rs. 52,00,000 were shown as amount of CPF subscription/contribution and CPF Advance respectively received during the year. But as per record put up for audit of monthly and yearly Receipt & Payment it comes to Rs.18707836 and Rs. 520000 respectively.

Therefore, the difference may be reconciled and rectified accordingly under intimation to audit.

(iii) In the CPF Receipt & Payment Account (P-105 of Annual Account), the total interest earned on Fixed Deposit receipts (FDRs) has been shown as Rs.18553950 whereas as per statement of FDRs put up in audit, it is Rs. 1,71,66,238 including 3 No FDRs which matured in 2015-16 but credited in 2016-17. Thus the difference of Rs. 1387712 in the amount of interest shown excess in said Receipt & Payment Account may be got reconciled & verified in audit at the earliest.

(iv) During the checking of record pertaining to Fixed Deposit Receipts of CPF Account, it has been noticed that out of total 42 Nos. FDRs prepared from CPF Account of employees, the rate of interest earned in 33 Nos FDRs, range from 5% to 8.25% and only in 9 Nos FDRs, the rate of interest earned was 8.5% to 9%, whereas the University has paid interest @ 8.5% to the CPF Account holders during the year 2016-17. Similarly out of total 158 Nos. Fixed Deposit Receipts (FDRs) prepared from GPF Account of employees, on 39 Nos. FDRs interest earned is less than 8%, whereas interest granted during the year 2016-17 on GPF account of employees was 8.1 % and 8% respectively in the 1<sup>st</sup> and 2<sup>nd</sup> half year of 2016-17. Thus from above facts it is clear that the overall rate of interest earned by the University is less than the rate of interest paid to the CPF/GPF account holders.

Therefore, it is specifically brought to the notice of higher authorities of University to invest the funds of CPF & GPF in such a manner that this gap of interest earned and paid could be reduced, otherwise this difference will increase year by year and it will be difficult for the University to fill this gap of interest in near future.

(v) As per Rule 4.33 of Accounts Manual, an investment register is required to be maintained in form No. KVV-4/11 in respect of terms deposit/fixed deposit receipts. But it has been noticed that the investment register in above form was not maintained and only statement of FDRs /TDRs prepared in a sheet on year to year basis, which

is violation of Rule 4.33 of Accounts Manual. Reason thereof may be explained and needful be done now under intimation to audit.

**(A.R. No. 18 dt. 18.09.2018, Comptroller Office)**

**( K ) Non Production of Records :**

The records' pertaining to the Construction Division of the university was not put up to audit on the basis of which monthly and Annual Account was to be checked. The construction division was requested many times verbally as well as vides letter nos. Jt.Co.(Audit/01/PLP/2018/-114-15 dated 22.05.2018 & No. Jt.Co.(Audit)/01/PLP/2018/- 115-16 dated 12.07.2018 but all in vain.

In the absence of relevant record, the domestic income, expenditure of Deposit Works, other expenditure as mentioned at page-47, 61-62, 96-99, Annual Receipt and Payment Account of securities/Earnest Money and miscellaneous. Deposits for the year 2016-17 at mentioned page-111 of Annual Account could not be checked/ verified in audit. Therefore it is brought to the notice of higher authorities of CSKHPK, Palampur for taking necessary action in this regard at the earliest under intimation to audit.

**(A.R. No. 19 dt. 19.09.2018, Comptroller Office)**

## **25 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.

**Deputy Controller (Audit)  
Resident Audit Scheme,  
CSK HPKV, Palampur**

**Director,  
Local Audit Department,  
Himachal Pradesh Shimla-9.**

## Part- II

### Last Audit Report

(i) 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 30<sup>th</sup> Nov, 2017**) of previous audit reports are as under and the University authorities are again requested to expedite the pace of settlement.

(ii) During the period of current audit report the matter for settlement of old audit paras was taken up several times with the university administration and also launched special campaigns to review the old paras of previous audit reports and settled 11 main paras, 11 sub-paras and 24 audit requisition and recovery to the tune of ₹542103.38 has been made. The full detail of which is given in **Annexure-D** of this report.

(iii) The year wise detail of outstanding audit requisitions (as on 31.8.2018) of various departments of university is given in **Annexure-E**. The concerned heads of the departments are requested to take immediate necessary steps for the settlement of outstanding audit requisitions.

#### Details of outstanding audit paras incorporated in previous Audit Reports

##### i.e. 1988-1989 to 2015-2016

S.N.	Period	Detail of Outstanding Paras					No. of Paras	Total No. of paras
		1	2	3	4	5		
1	1988-89	15(B)					1	1
2	1989-90	19(T)	19(I)	19(2)(2)	19(2)(3)	19(3)(2)	5	6
3	1992-93	41					1	7
4	1996-97	21					1	8
5	1997-98	17					1	9
6	1998-99	20	24(3)	24(4)			3	12

7	<b>1999-2K</b>	17	29				<b>2</b>	<b>14</b>
8	<b>2000-01</b>	15					<b>1</b>	<b>15</b>
9	<b>2001-02</b>	21	24	27	29		<b>4</b>	<b>19</b>
10	<b>2002-03</b>	8	9				<b>2</b>	<b>21</b>
11	<b>2003-04</b>	11	12(1)	12(2)	12(3)	12(4)		
		12(6)	12(7)	12(8)	12(9)	12(10)		
		12(11)	12(12)	14	15		<b>14</b>	<b>35</b>
12	<b>2004-05</b>	8	16	21(a)			<b>3</b>	<b>38</b>
13	<b>2005-06</b>	10	15	18	20	23		
		28(1)	28(2)	28(5)	28(6)	28(11)		
		29(2)(i)	29(2)(iv)	29(2)(v)	29(5)	30(2)		
		30(3)	30(4)(i)	30(4)(ii)	30(6)(i)	30(6)(ii)		
		30(7)	31(1)(ii)	31(1)(iii)	31(1)(iv)	31(1)(v)		
		31(1)(vi)	31(1)(vii)	31(1)(viii)	31(2)	32(i)		
		32(ii)	33(i)	33(ii)	33(iv)	33(v)	<b>35</b>	<b>73</b>
14	<b>2006-07</b>	11	15	16	17(1)	17(3)		
		17(4)	17(5)	17(6)	17(7)	17(10)		
		17(11)	17(12)	17(13)(i)	17(13)(ii)	17(14)		
		17(16)	17(17)(i)	17(17)(ii)	17(17)(iii)	17(17)(iv)		
		17(17)(v)	17(17)(vi)	17(17)(vii)	23	26(ii)		
		26(iii)	26(v)	26(vi)			<b>28</b>	<b>101</b>
15	<b>2007-08</b>	10(1)	10(2)	10(3)	10(5)	11		
		12	13	20	21	23		
		27(i)	27(ii)	27(iii)	27(iv)	27(v)		
		27(vi)	27(vii)	27(viii)	27(ix)	28	<b>20</b>	<b>121</b>
16	<b>2008-09</b>	8	11	12	13	16		
		17	18	21	24	25		
		26(i)	26(ii)	26(iii)	26(iv)	26(v)		
		26(vi)	27(i)	27(ii)	27(iii)	27(iv)		
		29(a)	29(b)	29(c)(ii)	29(f)(i)	29(h)		
		29(i)	29(j)				<b>27</b>	<b>148</b>
17	<b>2009-10</b>	11	12	14	15	16		
		17	19	21	24(1)	24(2)		
		24(3)	24(4)	26	27	28		
		29					<b>16</b>	<b>164</b>
18	<b>2010-11</b>	10	11	12	13	15		
		16	17	18(i)	18(ii)	18(iii)		
		18(iv)`	18(v)	18(vi)	18(vii)	19		
		20	21	22	23	24		

		25	26				<b>22</b>	<b>186</b>
19	<b>2011-12</b>	10(A)(1)	10(A) (2)	10(A)(3)	10(A)(4)	10(A)(5)(i)		
		10(A) (5)(ii)	10(A)(5)(iii)	16	17	18		
		19	21	23	24	25		
		26					<b>16</b>	<b>202</b>
20	<b>2012-13</b>	10(a)(i)	10(a)(ii)	10(a)(iii)	10(b)(i)	10(b)(ii)		
		11	13	15(1)	15(2)	15(3)		
		15(4)	15(5)	16	17(i)	17(ii)		
		17(iii)	17(iv)	18	19	20(1)(i)		
		20(1)(ii)	20(2)(i)	20(2)(ii)	20(3)(a)(i)	20(3)(a)(ii)		
		20(3)(b)(i)	20(3)(c)(i)	20(3)(c)(ii)	20(3)(d)	20(3)(e)		
		20(3)(f)	20(3)(g)	20(4)	20(5)(i)	20(5)(ii)		
		20(6)(i)	20(6)(ii)	20(6)(iii)	20(7)	20(8)		
		20(9)(a)(i)	20(9)(a)(ii)	20(9)(a)(iii)	20(9)(a)(iv)	20(9)(b)(i)		
		20(9)(b)(ii)	20(9)(b)(iii)	20(10)			<b>48</b>	<b>250</b>
21	<b>2013-14</b>	10(i)	10(ii)	11	12	13		
		14(A)(i)	14(A)(ii)	14(B)	14(C)	14(D)		
		15(i)	15(ii)	16	17	19		
		20	21	22	23(1)	23(2)		
		23(3)	23(4)	23(5)	23(6)	24(1)		
		24(2)	24(3)	25	26	27		
		28	29	30(1)	30(2)	30(2)(i)		
		30(2)(ii)	30(2)(iii)	31(i)	31(ii)	31(iii)		
		34	36	37	38	39		
		40(1)	40(2)	40(3)	41(1)	41(2)		
		41(3)	42				<b>52</b>	<b>302</b>
22	<b>2014-15</b>	10	11	12	13	14		
		15	16	17	18(i)	18(ii)		
		18(iii)	19(i)	19(ii)	19(iii)	19(iv)		
		20	21	22(i)	22(ii)	22(iii)		
		22(iv)	22(v)	23	24	25		
		26	27	28	29	30	<b>30</b>	<b>332</b>
23	<b>2015-16</b>	10(i)	10(ii)	11	12	13		
		14	15	16	17	18		
		19	20	26	27	28		
		29	30				<b>17</b>	<b>349</b>

### **Annexure- “A”**

(Referred to in Para 2 Part-I of the Audit Report for the year 2016-2017).

(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)**

<b>Sr. No.</b>	<b>Name of Account</b>	<b>Amount (₹)</b>
1.	Contributory Provident Fund Account	218328695.34
2.	General Provident Fund Account(A/c. No. 01170065016)	938719945.99
3.	Employees Welfare Fund Account No.1170065044	2415156.52
4.	Book Bank Account operated by the Librarian	150498.90
5.	Purchase Fee Account operated by CMO	56117.85
6.	Student Fund Account operated by S.W.O.	17718121.70
7.	Securities/Earnest Money and Misc. Deposit	5914824.15
8.	Student Fund Account being operated by: Dean, P.G.	12000141.70
9.	Student Fund Account being operated by: Dean, College of Agriculture	27645601.41
10.	Student Fund Account being operated by: Dean, College of Vety.& Animal Sciences	24156454.41
11.	Student Fund Account being operated by: Dean, College of Basic Sciences	28931212.00
12.	Student Fund Account being operated by: Dean , College of Home Sciences	7936345.93
13.	Pension Corpus Fund Account (A/c. No. 01170065023)	12399475.00
14.	Contributory Pension Scheme	80023775.00
15.	Revolving Fund Account of Sr. Seed Production Unit	1445125.77
16.	Revolving Fund Account of Sr. Seed Production Unit	39393.21
17.	Revolving Fund Account of Head, Plant Breeding	10789.03
18.	Revolving Fund Account of Head ,Plant Breeding	80109.25
19.	Revolving Fund Account of Asstt. Engineer (Maint.)	3402902.34
20.	Revolving Fund Account of Asstt. Engineer(Workshop)	280794.48



21.	Revolving Fund Account of Scientist Incharge, RSS, Malan	110084.20
22.	Revolving Fund Account of Scientist Incharge, RSS, Akrot	449765.82
23.	Revolving Fund Account of Scientist Incharge, K.V.K. Bajaura	1071548.00
24.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	280483.29
25.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	89585.18
26.	Revolving Fund Account of Associate Director, RRS, Kukumseri	1321132.99
27.	Revolving Fund Account of Vegetable Science	425365.20
28.	Revolving Fund Account of Associate Director, RRS, D/kuan	849061.95
29.	Revolving Fund Account of Associate Director, RRS, Bajaura	1060775.00
30.	Revolving Fund Account of Fisheries(COVAS)	260360.91
31.	Revolving Fund Account of ORS, Kangra	475793.00
32.	Revolving Fund Account of ORS, Kangra	81149.00
33.	Revolving Fund Account of Land Scaping Unit	168065.55
34.	Revolving Fund Account of Dean, COBS	312039.60
35.	Revolving Fund Account of Associate Prof. K.V.K., Bara	2332669.11
36.	Revolving Fund Account of Animal Breeding & Genetics	2367278.23
37.	Revolving Fund Account of Animal Nutrition	12556180.61
38.	Revolving Fund Account of Scientist Incharge, KVK, Una	1527730.36
39.	Revolving Fund Account of Dean, COA.	196380.74
40.	Revolving Fund Account of Dean, COHS	21164.12
41.	Revolving Fund Account of Plant Pathology	119153.37
42.	Revolving Fund Account of Incharge, BRSS, Nagrota	173427.00
43.	Revolving Fund Account of Agronomy	0.00

44.	Revolving Fund Account of Scientist Incharge, KVK, Mandi	2470694.39
45.	Revolving Fund Account of Librarian, Palampur	3719130.42
46.	Revolving Fund Account of Comptroller office	79120199.16
47.	Revolving Fund Account of Director of Ext.Edu.	2541604.72
48.	Revolving Fund Account of T.H.T.	2036669.69
49.	Revolving Fund Account of Horticulture	1587139.04
50.	Revolving Fund Account of Dean, COVAS.	62806.45
51.	Revolving Fund Account of Sr. Seed Production Scientist	180862.21
52.	Revolving Fund Account of Director of Research	218718.45
53.	Revolving Fund Account of Chief Medical Officer.	126847.58
54.	Revolving Fund Account of Comptroller Office.	5784774.61
55.	Revolving Fund Account of Director of Ext.Edu.	211401.14
56.	Revolving Fund Account of Director of Research.	138014.21
57.	Revolving Fund Account of Dean, COVAS	514061.93
58.	Revolving Fund Account of Dean, COA.	312678.41
59.	Revolving Fund Account of Comptroller Office.	72309.72
60.	Revolving Fund Account of Head Deptt. of Soil Science	495004.85
61.	Revolving Fund Account of Scientist Incharge, RSS, Sangla	576708.00
62.	Revolving Fund Account of Head, Agro forestry.	5303.84
63.	Revolving Fund Account of Officer Incharge, Live Stock Farm.	133004.34
64.	Revolving Fund Account of Executive Engineer, Construction	3080617.44
65.	Revolving Fund Account of Sr. Seed Production Scientist	62419.36
66.	Revolving Fund Account of Associate Director, RRS, D/kuan	5029.60
67.	Revolving Fund Account of Head, Agriculture Engineering.	576103.63
68.	Revolving Fund Account of Scientist Incharge, KVK, Kangra	1750942.33
69.	Revolving Fund Account of Assoc. Dir. RRS, Bajaura	418845.00

70.	Revolving Fund Account of Assoc. Dir., D/kuan	170904.09
71.	Revolving Fund Account of RSS, Lari	967471.26
72.	Revolving Fund Account of Estate Officer, CSKHPKV	73570.60
73.	Revolving Fund Account of Estate Officer, CSKHPKV	1014961.50
74.	Revolving Fund Account of Plant Physiology	263157.90
75.	Revolving Fund Account of D.E.E.	4634063.57
76.	Revolving Fund Account of R.S.S. Berthin	682463.00
77.	Revolving Fund Account of Kukumseri	1086502.58
78.	Revolving Fund Account of Trust Fund of Comptroller	426245.83
79.	Revolving Fund Account of SPS	1099361.00
80.	Revolving Fund Account of Agronomy	484843.00
81.	Revolving Fund Account of Nodal Officer	4162984.50
82.	Revolving Fund Account of Dean COHS	21138.00
83.	Revolving Fund Account of Vety. Physiology	140162.00
84.	Revolving Fund Account of Horticulture	91826.00
85.	Revolving Fund Account of RSS, Malan	290799.00
86.	B-13(RF:92-79 ORS Kangra, Mega Seed RKVY	386862.00
87.	Revolving Fund Account of KVK, Kangra	11291.00
88.	Revolving Fund Account of RSS, Akrot	314796.34
89.	Revolving Fund Account of HAREC, D/kuan	35943.31
90.	Revolving Fund Account of KVK, D/kuan	823183.70
91.	Revolving Fund Account of RRS,Bajaura	155539.00
92.	Revolving Fund Account of RSS, Sangla	182879.00
93.	Revolving Fund Account of RSS, Sangla	362718.00
94.	Revolving Fund Account of RRS, K/seri	37248.02
95.	Revolving Fund Account of RSS, Salooni	318554.13
96.	Revolving Fund Account of RSS, Berthin	113288.00
97.	Revolving Fund Account of RRS, D/kuan	29346.42
98.	Revolving Fund Account of RRS, K/seri	50153.02
99.	Revolving Fund Account of RSS, Lari (Mega Seed)	47669.37
100.	Revolving Fund Account of RSS, Sangla	5080.00
101.	Revolving Fund Account of Microbiology (COBS)	169066.00

102.	Revolving Fund Account of RRS, Bajaua (Mega Seed)	401177.00
103.	Revolving Fund Account of Agri. Economics (RF 115-18)	199792.00
104.	B-38(RF:117-73) Dhaulakuan, Production of Quality Seed	40399.00
105.	B-39(RF:118-77) Malan, Production of Quality Seed	81919.50
106.	B-40(RF:119-36) SPS, Production of Quality Seed	57157.00
107.	B-41(RF:120-16) Agronomy, Production of Quality Seed	350634.60
108.	B-42(RF:121-74) K/seri Seed Production under RKVY	68469.00
109.	B-43(RF:122-49) ITC(D/Research, Training consulting digital data etc.	566214.00
110.	B-44(RF:123-22) Horticulture, Production of Quality Seed	49405.00
111.	B-45(RF:124-20)Vegetable Science, Developing Tech.	132604.00
112.	B-46(RF:125-83) Sangla, Production of Quality Seed	68338.00
113.	B-48(RF:127-22) Horticulture, Enterprises and vocational programme	391733.00
114.	Revolving Fund Account of COHS (RF-128-28)	79220.00
115.	Revolving Fund for the development of Organic Agriculture B-47 (RF 126-56)	432061.00
116.	Revolving Fund Account (B-50 RF-129-37)Entrepreneurial Training, COVAS	213634.00
117.	Revolving Fund Account ,Crop Improvement(B-51 RF 131-14	25579.50
118.	Revolving Fund Account (B-52 RF-133-16) Integrated Farming Systems, Agronomy	380546.00
119.	Textiles and apparel designing (COHS) (B-54 RF-135-28)	116692.00
120.	B-55 (RF 136-28) COHS, value added products of fruit and veg,	92724.50
121.	Procurement of mother culture for production of bio-fertilizer (Organic Agri.(B-56-RF-137-56)	23371.00
122.	Payment of electricity bills of various colleges(EO).	2635503.00
123.	H.Sc. Extension & Communication Managen\ment COHS.	123966.50
<b>Total</b>		<b>1539291774.47</b>

### Annexure- “B”

(Referred to in Para 5 Part-I of the Audit Report for the year 2016-17)

Detail of outstanding inter departmental recoveries (**Para 5**) as per the information supplied by the respective department.

<b>(1) Directorate of Extension Education</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Department</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>
1.	<b>1991-92</b>	Dean COVAS	11/194	20.10.1991	290.00
2.		Director Research	81/132	-	1484.0
3.		RRS,Bajaura	33/194	-	1600.00
		<b>Total</b>			<b>3374.00</b>
4.	<b>1992-93</b>	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
.		<b>Total</b>			<b>6045.00</b>
9.	<b>1993-94</b>	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
		<b>Total</b>			<b>2286.00</b>
12..	<b>1994-95</b>	Dean COVAS	34/180	19.03.1995	87.00
13.		Dean, COA	53/162	04.04.1994	12583.00
		<b>Total</b>			<b>12670.00</b>
14..	<b>1995-96</b>	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
		<b>Total</b>			<b>7000.00</b>

18.	<b>1996-97</b>	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
		<b>Total</b>			<b>7444.00</b>
22.	<b>1997-98</b>	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
		<b>Total</b>			<b>25416.00</b>
63	<b>1998-1999</b>	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
		<b>Total</b>			<b>36044.00</b>
119	<b>1999-2000</b>	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 Dharmpur	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
		<b>Total</b>			<b>11017.00</b>
148	<b>2000-01</b>	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
		<b>Total</b>			<b>9796.00</b>
155	<b>2001-02</b>	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
		<b>Total</b>			<b>18702.00</b>

167	<b>2002-03</b>	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
		<b>Total</b>			<b>21969.00</b>
174	<b>2003-04</b>	DEE	70/292	5.11.2003	3228.00
175		S.W.O.	99/292	29.1.2004	4335.00
		<b>Total</b>			<b>7563.00</b>
176	<b>2004-05</b>	Comptroller	90/256	-	866.00
177		Estate Officer	45/348	21.2.2005	865.00
		<b>Total</b>			<b>1731.00</b>
178	<b>2005-06</b>	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
		<b>Total</b>			<b>4521.00</b>
182	<b>2007-08</b>	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
		<b>Total</b>			<b>16612.00</b>

189	<b>2008-09</b>	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
		<b>Total</b>			<b>54612.00</b>
192	<b>2010-11</b>	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
		<b>Total</b>			<b>128614.00</b>
220	<b>2012-13</b>	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, COVAS.	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
		<b>total</b>			<b>34380.00</b>
		<b>G. Total</b>			<b>409796.00</b>

<b>(2) University Workshop</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Department</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>
1	<b>1991-92</b>	Dean, COVAS,	51	30.05.1991	50.00
			<b>Total</b>		<b>50.00</b>
2	<b>1992-93</b>	XEN (C&D)	Private	Para 42	4657.80
			Journey	1992-93	
			<b>Total</b>		<b>4657.80</b>
3	<b>1995-96</b>	Registrar's Office	1236	24.04.1995	1399.00
4		-do-	1328	29.07.1995	715.00
	<b>Total</b>				<b>2114.00</b>
5	<b>1996-97</b>	Registrar's Office	1588	09.07.1996	1782.00
6		Animal Breeding/ Live Stock Farm	1551	18.06.1996	200.00
7		OSD, IAS, Shimla	1518	04.05.1996	427.00
			<b>Total</b>		<b>2409.00</b>
8	<b>1997-98</b>	Head Hort.	2129	13.02.98	746.00
			<b>Total</b>		<b>746.00</b>
9	<b>1998-99</b>	Registrar's Office	2294	07.11.98	4343.00
11		-do-	2356	03.12.1998	65.00
12		-do-	2375	07.01.1999	3228.00
13		Head Hort.	2285	16.10.98	229.00
			<b>Total</b>		<b>7865.00</b>
14	<b>99-2000</b>	Registrar's Office	2602	26.07.1999	150.00
			<b>Total</b>		<b>150.00</b>
15	<b>2000-01</b>	Registrar's Office	3018	10.11.2000	689.00
16		SPS	3213	19.01.2001	441.00
17		-do-	3182	04.01.2001	2705.00
			<b>Total</b>		<b>3835.00</b>



18	<b>2001-02</b>	A.E. Machenical	3490	30.08.2001	234.00
			<b>Total</b>		<b>234.00</b>
19	<b>2002-03</b>	Horticulture	3982	19.09.2002	100.00
			<b>Total</b>		<b>100.00</b>
20	<b>2003-04</b>	Head, THT	4455	14.08.2003	75.00
			<b>Total</b>		<b>75.00</b>
21	<b>2004-05</b>	Head, THT	4775	17.05.2004	576.00
			<b>Total</b>		<b>576.00</b>
22	<b>2006-07</b>	Registrar's Office	5700	30.12.2006	100.00
23		-do-	5715	05.02.2007	25.00
			<b>Total</b>		<b>125.00</b>
24	<b>2007-08</b>	-do-	5817	28.10.2007	250.00
25		-do-	5833	25.07.2007	75.00
			<b>Total</b>		<b>325.00</b>
26	<b>2008-09</b>	POOL	6026	21.04.08	100.00
27		EO	6121	25.08.08	75.00
28		Registrar	6127	26.08.08	175.00
29		EO	6151	26.09.08	225.00
30		EO	6153	26.09.08	200.00
31		Registrar	6159	18.10.08	225.00
32		COHS	6173	22.10.08	288.00
33		DEE	6180	23.10.08	2537.00
34		COVAS	1	16.01.09	250.00
35		EO	2	16.01.09	1046.00
36		EO	18	16.02.09	5559.00
37		EE.Design	24	17.02.09	153.00
38		COHS	30	18.02.09	100.00
39		COVAS	32	19.02.09	349.00
40		EE I	33	19.02.09	200.00
41		COHS	36	20.02.09	100.00
42		Registrar	37	20.02.09	137.00

43		COVAS	44	16.03.09	130.00
44		COVAS	53	19.03.09	175.00
		<b>Total</b>			<b>12024.00</b>
45	2009-10	SPS	82	27.04.09	50.00
46		SPS	109	23.06.09	50.00
47		SPS	110	23.06.09	85.00
48		SPS	114	24.06.09	172.00
49		Registrar	115	24.06.09	75.00
50		SPS	121	25.06.09	88.00
51		SPS	125	26.06.09	80.00
52		SPS	126	26.06.09	92.00
53		Hort.	138	21.07.09	100.00
54		SPS	151	24.07.09	58.00
55		VC Office	155	17.08.09	446.00
56		EE(D)	160	18.08.09	50.00
57		SPS	168	20.08.09	177.00
58		VC Office	169	20.08.09	150.00
59		SPS	176	19.09.09	100.00
60		SPS	177	22.09.09	100.00
61		SPS	179	22.09.09	150.00
62		SPS	180	22.09.09	100.00
63		SPS	190	24.09.09	43.00
64		Pool Officer	233	29.12.09	50.00
65		-do-	234	29.12.09	50.00
66		Pool Officer	243	30.12.09	386.00
67		-do-	248	31.12.09	100.00
	<b>Total</b>				<b>2752.00</b>
68	<b>2010-11</b>	COHS	306	01.05.10	300.00
69		Pool Officer	327	-	90.00
70		Head, Agr.Engg.	349	23.06.10	125.00
71		COHS	382	21.08.10	205.00

72		HAREC,K/seri	401	-	191.00
73		COHS	416	-	342.00
74		COHS	420	-	662.00
75			421	-	105.00
76		COHS	493		100.00
	<b>Total</b>				<b>2120.00</b>
77	<b>2011-12</b>	Horticulture	673	29.08.2011	217.00
78		COVAS	689	02.09.2011	75.00
79		Horticulture	764	09.12.2011	526.00
80		AE (Civil)	800	24.12.2011	100.00
81		Horticulture	808	27.12.2011	425.00
	<b>Total</b>				<b>1343.00</b>
82	<b>2012-13</b>	Horticulture	896	05.04.2012	200.00
83		Horticulture	923	01.05.2012	325.00
84		S.I. MAREC, Sangla	1012	19.07.2012	200.00
85		Sangla	1051	23.08.2012	1890.00
86		Head, Agronomy	1057	24.08.2012	500.00
87		D.E.E.	1089	26.09.2012	275.00
88		Sangla	1096	27.09.2012	500.00
89		D.E.E.	1126	06.11.2012	397.00
90		Sangla	1147	10.12.2012	2469.00
91		Sangla	1184	02.01.2013	200.00
	<b>Total</b>				<b>6956.00</b>
92	<b>2013-14</b>	MAREC, Sangla	1293	21.05.2013	200.00
		Director Research	1341	25.07.2013	450.00
		Director Research	1360	30.07.2013	434.00
		Director Research	1365	17.08.2013	481.00
		COA	1391	19.09.2013	779.00
		Registrar	1424	12.11.2013	150.00
		COVAS	1450	06.12.2013	183.00
		D.E.E.	1520	06.02.2014	300.00
		COVAS	1544	05.03.2014	399.00

		COVAS	1554	19.03.2014	500.00
	<b>Total</b>				<b>3876.00</b>
	<b>2014-15</b>	1601	28.05.2014	D/Kuan	3048.00
		1620	02.06.2014	E.E. (Elect.)	200.00
		1639	04.06.2014	Pool Officer	3012.00
		1643	04.06.2014	MAREC, Sangla	150.00
		1649	07.07.2014	Pool Officer	2067.00
		1651	07.07.2014	Pool Officer	100.00
		1653	08.07.2014	Pool Officer	580.00
		1663	09.07.2014	Pool Officer	150.00
		1665	09.07.2014	Pool Officer	50.00
		1667	09.07.2014	Pool Officer	133.00
		1671	10.07.2014	Pool Officer	150.00
		1673	11.07.2014	Pool Officer	349.00
		1674	11.07.2014	Pool Officer	50.00
		1676	29.07.2014	Pool Officer	1610.00
		1683	30.07.2014	Pool Officer	1681.00
		1689	01.08.2014	Pool Officer	350.00
		1690	01.08.2014	Pool Officer	150.00
		1691	01.08.2014	Pool Officer	175.00
		1692	01.08.2014	Pool Officer	547.00
		1696	02.08.2014	Pool Officer	300.00
		1698	02.08.2014	Live Stock Farm	150.00
		1705	29.08.2014	Dean, COHS	350.00
		1759	01.11.2014	Live Stock Farm	200.00
		1763	03.11.2014	Live Stock Farm	100.00
		1772	10.11.2014	Live Stock Farm	150.00
<b>Total:-</b>					<b>15802.00</b>
<b>G. Total (1991-1992 to 2014-2015)</b>					<b>68134.80</b>

<b>(3) Department Seed Production Unit</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Department</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>
1	<b>1980-81</b>	XEN, HPKV	Feb-55	29.01.1981	16800.00
		<b>Total</b>			<b>16800.00</b>
2	<b>1981-82</b>	XEN,HPKV	Mar-35	04.12.1981	720.00
		<b>Total</b>			<b>720.00</b>
3	<b>1985-86</b>	XEN, HPKV	Aug-52	28.07.1985	4048.00
4		DDA, Mandi	Aug-88	06.12.1985	694.00
		<b>Total</b>			<b>4742.00</b>
5	<b>1994-95</b>	XEN,HPKV	119/23	30.04.1994	150.00
6		DDA, Bilaspur	119/92	12.10.1994	2800.00
		<b>Total</b>			<b>2950.00</b>
7	<b>1996-97</b>	XEN,HPKV	63/031	27.03.1997	4880.00
		<b>Total</b>			<b>4880.00</b>
8	<b>1997-98</b>	Executive Engineer	013/64	12.11.1997	2440.00
		<b>Total</b>			<b>2440.00</b>
9	<b>2001-02</b>	A.D.(CF) Jersey Cattle Breeding Farm	004/88	21.05.2001	280.00
		<b>Total</b>			<b>280.00</b>
10	<b>2006-07</b>	XEN ( C )	099/114	04.08. 2006	1250.00
11		Head, Plant Pathology	041/120	22.02. 2007	750.00
12		SWO	082/114	21.04.2006	3825.00
		<b>Total</b>			<b>5825.00</b>
13	<b>2008-09</b>	KVK Kangra	035/124	24.11.2008	3000.00
		<b>Total</b>			<b>3000.00</b>
14	<b>2009-10</b>	Project Cordinator KVK,Sundernagar	003/508	29.09.2009	150.00
15		Project Cordinator KVK,Sundernagar	003/126	06.10.2009	150.00
		<b>Total</b>			<b>300.00</b>

16	<b>2010-11</b>	DDA, Shimla	006/509	31.05.2010	3060.00
17		Soil Science	074/546	09.07.2010	375.00
18		Crop Improvement	011/546	02.08.2010	5440.00
19		Dean, COVAS	012/546	02.08.2010	450.00
20		Organic Agri.	023/546	05.10.2010	2250.00
21		Agronomy	027/546	05.10.2010	1070.00
22		XEN (Const.)	030/546	23.10.2010	250.00
23		Head, Agronomy	007/545	12.11.2010	171.00
24		Agronomy fodder	040/546	15.11.2010	1120.00
25		Organic Agri.	011/545	20.01.2011	220.00
26		Organic Agri.	012/545	22.01.2011	220.00
		<b>Total</b>			<b>14626.00</b>
27	<b>2011-12</b>	DDA, Bilaspur	032/547	31.10.2011	1200.00
		<b>Total</b>			<b>1200.00</b>
28	<b>2012-13</b>	A.D. Dhaulakuan	039/547	22.05.2012	198.00
29		A.D. Leh	076/509	10.01.2013	40.00
30		Crop Imp.	018/548	13.03.2013	5875.00
31		Crop Imp.	023/548	13.03.2013	6225.00
32		Crop Imp.	024/548	13.03.2013	10338.00
33		Crop Imp.	025/548	13.03.2013	12888.00
		<b>Total</b>			<b>35564.00</b>
		<b>G. Total</b>			<b>93327.00</b>

<b>(4) Department of Crop Improvement</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Department</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>
1	<b>1980-81</b>	Animal Breeding, HPKV, Palampur	212/201	07.04.1980	385.00
2		Sh. Kashim Asraf	132	27.08.1980	260.00
		D.D.S. Shrinagar			
		<b>Total</b>			<b>645.00</b>
3	<b>1981-82</b>	D.D.A, Bilaspur	169	14.04.1981	697.50
		<b>Total</b>			<b>697.50</b>

4	<b>1983-84</b>	D.D.A,Palampur	518	26.12.1983	242.00
5		Chief Conservator	611	16.04.1983	234.75
		Forest,Shimla-2			
		<b>Total</b>			<b>476.75</b>
6	<b>1994-95</b>	D.D.A. Kullu	011/24	24.09.1994	50.00
		<b>Total</b>			<b>50.00</b>
7	<b>1996-97</b>	D.D.A. Shimla	47/22	21.01.1997	128.00
		<b>Total</b>			<b>128.00</b>
8	<b>2005-06</b>	DDA, Palampur	077/27	08.08.2005	12000.00
9		DDA, Palampur	085/27	16.08.2005	12400.00
10		DDA, Hamirpur	073/27	21.07.2005	10000.00
11		Deputy Director AH/AB Sarol Hamirpur	082/27	12.08.2005	1250.00
		<b>Total</b>			<b>35650.00</b>
12	<b>2008-09</b>	Dr. J.P. Yadvirdro, Chokilyri Road Dahad	047/419	04.07.2009	116.00
		<b>Total</b>			<b>116.00</b>
13	<b>2012-13</b>	Dr. Pushpindra, Pant Nagar University	041/99	02.05.2012	439.00
14		Dr. S.R. Ramgri,	041/99	02.05.2012	439.00
		P.I.COA Shore (M.P.)			
15		Dr. Dharpee, Soybean Breeder, KV, Amravati	046/99	02.05.2012	439.00
16		Dr. G.T. Basavaraja, Karnatka	048/99	02.05.2012	439.00
17		Dr. M. Swamy Uni.of Agri. Banglore	049/99	02.05.2012	439.00
18		Dr. Amarendra Kumar Singh, Nagaland	054/99	02.05.2012	439.00
19		Dr. K.S. Baig Agri. Uni. Parbhani (Mahtra)	058/99	02.05.2012	439.00
20		Smt. Nishi Raj, Uni. Jhansi	059/99	02.05.2012	439.00

21		Sh. S.Sukumar Agri. Uni. Adilabad	060/99	02.05.2012	439.00
22		Dr. T. Kalimagal Agri. Uni. Coimbatore	Jun-99	02.05.2012	439.00
		<b>Total:</b>			<b>4390.00</b>
23	<b>2013-14</b>	Dean,H.F. Arunachal Pradesh	83	17.02.2014	140.00
		<b>Total</b>			<b>140.00</b>
24	<b>2014-15</b>	Live Stock, COVAS	037/482	19.01.2015	31580.00
25		Live Stock, COVAS	046/100	19.01.2015	15650.00
		<b>Total</b>			<b>47230.00</b>
		<b>G. Total</b>			<b>89523.25</b>

<b>(5) Department of RWRC, Malan</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill In Favour</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>
1	<b>1989-90</b>	D.D.A.Palampur	0439/4	30.11.1989	390.00
		<b>Total</b>			<b>390.00</b>
2	<b>1990-91</b>	D.D.A. Mandi	0441/4	04.05.1990	1163.00
3		D.D.A. Palampur	0444/4	30.05.1990	1870.00
		<b>Total</b>			<b>3033.00</b>
4	<b>2012-13</b>	Head Agronomy	00001/307	23.10.2012	328.00
5		Head Agronomy	00002/307	23.10.2012	123.00
		<b>Total</b>			<b>451.00</b>
6	<b>2013-14</b>	Head Agronomy	000026/307	18.06.2013	78.00
7		KVK, Berthin	000025/306	30.10.2013	102.00
		<b>Total</b>			<b>180.00</b>
8	<b>2014-15</b>	G.M.PAT,III, Champak, Rajasthan	000047/307	13.05.2014	325.00
9		Director Agr. Shimla	000060/307	05.06.2014	500.00



10		Head Crop improvement	000065/307	15.10.2014	63.00
		<b>Total</b>			<b>888.00</b>
11	<b>2016-17</b>	KVK, Mandi	000081/307	09.05.2016	301.50
12		Head Agronomy	000050/306	03.10.2016	170.10
13		KVK, Mandi	000062/306	10.11.2016	2268.00
		<b>Total</b>			<b>2739.60</b>
		<b>G. Total</b>			<b>7681.60</b>

<b>(6) Department of SAREC, Kangra</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill In Favour</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>
1	<b>1993-94</b>	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
		<b>Total</b>			<b>1700.00</b>
4	<b>1994-95</b>	Director, Extension Education,UHF,Solan	059/116	28.06.1994	325.00
		<b>Total</b>			<b>325.00</b>
5	<b>1997-98</b>	Dy.Director,Agri.,Kangra	037/144	14.10.1997	300.00
		<b>Total</b>			<b>300.00</b>
6	<b>2003-04</b>	Dy.Director,Agri. Palampur	073/239	17.06.2003	1600.00
		<b>Total</b>			<b>1600.00</b>
7.	<b>2011-12</b>	SMS, Pragpur	22/449	04.09.2011	488.00
8.	<b>-do-</b>	Head, Agronomy	26/449	07.10.2011	136.00
		<b>Total</b>			<b>624.00</b>
9.	<b>2012-13</b>	Joint Director(Agri.) Jammu	61/449	17.09.2012	340.00
	<b>Total:-</b>				<b>340.00</b>
10.	<b>2013-14</b>	SMS-cum-convener B.T.T.(ATMA) Ghumarwin, Bilaspur	87/449	05.06.2013	1350.00
		<b>Total</b>			<b>1350.00</b>
		<b>G. Total</b>			<b>6239.00</b>

		(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
		<b>Total</b>			<b>1711.00</b>
3	1984-85	D.D.A. Hamirpur	140	10.09.1984	739.00
		<b>Total</b>			<b>739.00</b>
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
		<b>Total</b>			<b>1467.00</b>
7	1989-90	Scientist Incharge D/kuan	4/058	27.07.1989	750.00
		<b>Total</b>			<b>750.00</b>
8	2000-01	KVK, Dhaulakuan	027/168	16.11.2000	8000.00
		<b>Total</b>			<b>8000.00</b>
9	2001-02	KVK, Dhaulakuan	84/168	10.10.2001	600.00
		<b>Total</b>			<b>600.00</b>
10	1994-95	DDA, Kangra at Palampur.	52/098	19.05.1994	585.00
		<b>Total</b>			<b>585.00</b>
11	2010-11	DDA, Nahan	98/317&99/317	26.05.2010	50160.00
		<b>Total</b>			<b>50160.00</b>
12	2012-13	DDA, Solan	090/318	10.10.2012	72675.00
		<b>Total</b>			<b>72675.00</b>
13	2015-16	DDA, Kangra at Palampur	086/319	23.10.2015	134190.00

14.		DDA,Solan	087/319	23.10.2015	189000.00
15.		S/I RSS, Akrot	088/319	23.10.2015	3075.00
16.		DDA, Bilaspur	080/319	13.10.2015	94500.00
17.		DDA, Nahan	082&085/319	13.10.2015	163170.00
		<b>Total</b>			<b>5,83,935.00</b>
18	<b>2016-17</b>	DDA, Mandi	097/319	07.04.2016	176400.00
19		DDA, Solan	098/319	12.04.2016	144400.00
20		Head, Agronomy	007/331	04.10.2016	170.00
21		Associate director	018/331	11.11.2016	28350.00
		<b>Total</b>			<b>349320.00</b>
		<b>G. Total</b>			<b>1069942.00</b>
<b>(8) Department of K.V.K. Dhaulakuan</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill In Favour</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>
1	<b>1998-99</b>	Dy. Director, Agri., Palampur	018	25.11.1998	8602.00
		<b>Total</b>			<b>8602.00</b>
2	<b>2009-10</b>	DDA, Nahan	004/481	25.03.2010	183200.00
		<b>Total</b>			<b>183200.00</b>
3	<b>2010-11</b>	DDA, Nahan	009/481	24.07.2010	687.00
		<b>Total</b>			<b>687.00</b>
4.	<b>2011-12</b>	D.D.A. Nahan	046/481	02.03.2012	39000.00
5.		D.D.A. Nahan	047/481	12.03.2012	40200.00
6.		DWDO, Mid. Himalyan Nahan	48.481	17.03.2012	37500.00
		<b>Total</b>			<b>116700.00</b>
7	<b>2012-13</b>	D.D.A. Nahan	055/481	04.10.2012	33750.00
		<b>Total</b>			<b>33750.00</b>
8	<b>2013-14</b>	Scientist Incharge, Lari	481/081	03.08.2013	550.00
9		D.D.A. Nahan	481/091	21.02.2014	17600.00
		<b>Total</b>			<b>18150.00</b>

10.	<b>2014-15</b>	PC, KVK, Una	481/093	27.05.2014	1825.00
11		PC, KVK, Bajaura	481/095	27.05.2014	650.00
12.		PC, KVK, Una	481/097	09.06.2014	4000.00
	<b>Total</b>				<b>6475.00</b>
13	<b>2016-17</b>	DDA Solan	42/511	5.10.2016	85850
14		DDA, Bilaspur	45/511	18.10.2016	80000
	<b>Total</b>				<b>165850.00</b>
	<b>G. Total</b>				<b>533414.00</b>

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

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

6		Khadi & Village Industries Board cleave Land Shimla	036/483	09.06.2010	
	<b>Total</b>				<b>21168.00</b>
7	<b>2016-17</b>	Organic agriculture	23/485	31.05.2016	300.00
8		Animal Nutrition, COVAS	31/485	24.10.2016	2400.00
9		The Comptroller	43/485	15.03.2017	4625.00
	<b>Total</b>				<b>7325.00</b>
	<b>G. Total</b>				<b>59369.00</b>

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

<b>(12) Department of Soil Science</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill In Favour</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>
1	<b>2007-08</b>	Scientist Incharge, KVK Una	836/9	03.03.2008	150.00
2.		Dy. Dir. Agr. Bilaspur	825/9	06.08.2007	20000.00
		<b>Total</b>			<b>20150.00</b>
3.	<b>2008-09</b>	SMS Baijnath	867/9	24.01.2009	2000.00
4.		PCDO Jachh	881/9	07.02.2009	1800.00
		<b>Total</b>			<b>3800.00</b>
5.	<b>2009-10</b>	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
		<b>Total</b>			<b>1922.00</b>
		<b>G. Total</b>			<b>25872.00</b>

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

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

<b>(15) KVK, Mandi at Sundernagar</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill In Favour</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>
1	<b>2009-10</b>	Chairman, National Watershed Dasera, Bilaspur	020/216	23.09.2009	40000.00
		<b>Total</b>			<b>40000.00</b>
2	<b>2010-11</b>	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
		<b>Total</b>			<b>342650.00</b>
15	<b>2011-12</b>	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
		<b>Total</b>			<b>95670.00</b>
20.	<b>2013-14</b>	SMS, Karsog	05/691	03.12.2013	3300.00
		<b>Total</b>			<b>3300.00</b>
21.	<b>2014-15</b>	Food Science COHS	01/692	22.05.2014	4000.00
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
		<b>Total</b>			<b>24395.00</b>

25.	<b>2015-16</b>	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
		<b>Total</b>			<b>24110.00</b>
		<b>G. Total</b>			<b>530125.00</b>

<b>(16) KVK, Bara</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Department</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>
1.	<b>2007-08</b>	Pardhan, Gram Panchayat Rangar Through BDO, Sujanpur	045/431	03.08.2007	9000.00
		<b>Total</b>			<b>9000.00</b>
2.	<b>2010-11</b>	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
		<b>Total</b>			<b>18480.00</b>
		<b>G. Total</b>			<b>27480.00</b>

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



		(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
		<b>Total</b>			<b>560.00</b>
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
		<b>Total</b>			<b>23585.00</b>
8.	2011-12	Head, Animal Nutrition, COVAS	077/461	20.08.2011	5501.00
		<b>Total</b>			<b>5501.00</b>
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
		<b>Total:</b>			<b>28909.00</b>
28.	<b>2014-15</b>	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
	<b>Total</b>				<b>413166.00</b>
	<b>G. Total</b>				<b>471721.00</b>

	(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

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

<b>(21) Horticulture</b>					
1.	<b>2009-10</b>	HDO, Sulah	30/499	20.07.2010	10000.00
2.		Dy.Dir.Horticulture, Shimla	57/499	17.01.2010	6138.00
<b>Total</b>					<b>16138.00</b>
3.	<b>2010-11</b>	Watershed Dev Officer,Mandi	81/499	27.12.2011	4185.00
<b>Total</b>					<b>4185.00</b>
4.	<b>2012-13</b>	SMS Hort. Shimla	23/620	11.01.2013	22720.00
<b>Total</b>					<b>22720.00</b>
5.	<b>2014-15</b>	Nodal officer DEE	72/620	11.08.2014	3000.00
6.		Food Science COHS	74/620	14.08.2014	1200.00
<b>Total</b>					<b>4200.00</b>
7.	<b>2015-16</b>	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, (Hort.)Sangarh,Sirm our	30/621	21.01.2016	140160.00
16.		DDH ( Hort.) Chamba	37/621	01.02.2016	48764.00
<b>Total</b>					<b>225159.00</b>
<b>G. Total</b>					<b>272402.00</b>
<b>G. Total From 1 to 21</b>					<b>3220227.85</b>

### Annexure-C

**(A) Detail of excess expenditure of GIA recovered in 2016-17 : (Para 7)**

<b>Sr. No.</b>	<b>Name of department</b>	<b>Scheme Code No.</b>	<b>Year</b>	<b>Amount Recovered (₹)</b>	<b>Sr. No. of para-7 of Audit Report 2015-16</b>
1.	Comptroller	State Agriculture	2011-12	35517181.00	45
2.	Comptroller	SCSP	2011-12	47583525.00	46
3.	Crop Improvement	Ad hoc GOI-481-14	2013-14	303408.00	56
4.	Veg. Science	State Misc.2064-20	2014-15	145515.00	74
5.	Agri. Economics	Adhoc Misc. 2113-18	2015-16	96078.00	87
6.	Agronomy	ICAR-o31-16	2015-16	78451.00	88
7.	Soil Science	ICAR-013-15	2015-16	1182202.00	89
8.	Agri. Engg.	ICAR-008-13(I)	2015-16	452992.00	90
9.	Agronomy	ICAR-007-16	2015-16	3997306.00	91
10.	Agronomy	ICAR-006-16	2015-16	1598345.00	92
11.	Entomology	ICAR-027-19	2015-16	598629.00	93
12.	Crop Imp	ICAR-010-14/51	2015-16	1210771.00	94
13.	Crop Imp	ICAR-018-14	2015-16	211631.00	95
14.	Crop Imp	ICAR-022-14	2015-16	1397160.00	96
15.	Crop Imp	Misc. 705-14	2015-16	46.00	97
16.	Soil Science	ICAR-009-15	2015-16	1366294.00	98
17.	Entomology	ICAR- 043-2-19	2015-16	2271669.00	99
18.	Soil Science	Misc.637-15	2015-16	290770.00	100
19.	KVK, Bajaura	KVK- 004-86	2015-16	4114972.00	102
20.	KVK, Kangra	KVK-01-91	2015-16	4351773.00	103
21.	KVK-05-89	KVK-005-89	2015-16	1912382.00	104
22.	HAREC, D/kuna	ICAR-02-73/79	2015-16	1847188.00	105
23.	Crop Imp.	ICAR-015-14/79	2015-16	81820.00	106

24.	RWRC, Malan	Misc.-766-77(ii)	2015-16	28311.00	107
25.	HAREC, Bajaura	ICAR-003-72	2015-16	197493.00	108
26.	HAREC, D/kuan	ICAR-023-73	2015-16	650302.00	109
27.	KVK, K/seri	KVK-009-94	2015-16	569907.00	110
28.	HAREC, Bajaura	ICAR-001-72	2015-16	2077195.00	111
29.	KVK, Mandi	KVK-06-90	2015-16	3034934.00	112
30.	KVK, Bara	KVK-002-88	2015-16	19632.00	113
31.	KVK, Dhaulakuan	KVK-003-87	2015-16	12965573.00	114
32.	Vety. Microbiology	ICAR 303-40	2015-16	100110.00	115
33.	Agronomy	ICAR-031(ii)-16	2015-16	112011.00	117
34.	Dean COVAS	Adhoc GOI-498-37	2015-16	46992.00	119
35.	Seed Science	Ad hoc GOI-5006-36	2015-16	697898.00	120
36.	Dean, COVAS	Ad hoc Misc- 2127-37	2015-16	166879.00	121
37.	Dean,COVAS	ICAR-308-(v)-37	2015-16	392.00	123
<b>Total</b>				<b>₹131277737.00</b>	

**Annexure C-1**

**(B)** Detail of expenditure incurred in excess than the GIA received as per combined GUCs for the year 2012-13 to 2015-16 (Para 7)

<b>Sr. No.</b>	<b>Name of department</b>	<b>Scheme Code No.</b>	<b>Year</b>	<b>Excess expenditure (₹)</b>	<b>Sr. No. of Annexure-E of Audit Report 2016-17</b>
92.	Veg. Science	State Misc.2064-20	2014-15	200515.00	71
93.	Comptroller	SCSP(*)	2015-16	135180834.00	85
94.	Agronomy	Adhoc 495-16	2015-16	138891.00	88
95.	Agri Economics	Adhoc. 4023-18	2015-16	4809.00	90
<b>Total</b>				<b>₹135525049.00</b>	



### Annexure-“D”

(Referred to in para (ii) of Part-II of the Audit Report 2016-2017 )

**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.	<b>Microbiology, COBS</b>	-		AR. 49 (29.03.2016) Year 2015-16	98/01	-
2.	<b>Dean, COBS</b>	-	Para-12 2003-04 Sr.No. 19	-	98/02	61,448.00
3.	<b>HAREC, Kangra</b>	Para-20 2011-12	-	-	98/03	-
4.	<b>Dean COHS</b>	-	-	AR. 68 (21.10.2011) Year 2011-12	98/04	-
5.	<b>Agronomy</b>	-	Para-12 2003-04 Sr. No.26	-	98/05	66,590.00
6.	<b>Organic Agriculture</b>	--	Para-12 2003-04 Sr. No.13	-	98/06	1,06,126.00
7.	<b>Entomology</b>	-	Para-12 2003-04 Sr. No.28	-	98/07	53,534.00
8.	<b>The Comptroller</b>	Para 10(a) & 10(b) (2001-02)	-	-	98/08	-
9.	<b>Soil Science</b>	-	Para-20 2005-06 Sr. No.02	-	98/09	1,543.00
10.	<b>Seed Science</b>	-	-	AR.19	99/10	1,036.13

				(1.09.2014) Year 2014-15		
11.	<b>Seed Science</b>	-	-	AR.20 (1.09.2014) Year 2014-15	99/11	18,420.71
12.	<b>Seed Science</b>	-	-	AR.43 (13.11.2014) Year 2014-15	99/12	754.54
13.	<b>Vety. Surgery, COVAS</b>	-	Para -20 2005-06sr. No.06	-	99/13	10,326.00
14.	<b>Head Vety. Physiology, COVAS</b>	-	-	AR.43 dt(27.07.12) Year 2012-13	99/15	-
15.	<b>Agriculture Bio- tech, COA,CSKHPKV</b>	-	-	A.R.-60 dated 3.11.2012 (2012-13)	100/17	-
16.	<b>Tea Huabandry</b>	Para No.35 year 2013-14	-	-	100/18	382.00
17	-do-	-	Para No. 10(sr. no.07 year2010-11	-	-	95,049.00
18.	<b>Crop Improvement</b>	-	-	A.R. 63 dated 19.08.2009 (2009-10)	-	-
19.	-do-	-	Audit para13 (sr. no.15 year 2008-09 (already settled on 17.05.2014)	-	-	-
20.	-do-	-	-	A.R. 111 dated 8.01.2011 (2010-11)	-	-
21.	-do-	-	-	A.R. 213 dated 31.03.2009 (2008-09)	-	-
22.	<b>Animal Nutrition, COVAS, CSKHPKV</b>	-	-	A.R. 187 dated 18.02.2008 (2007-08)	-	-
23.	-do-	-	-	A.R. 02 dated 8.05.2009 (2009-	-	-

				10)		
24.	-do-	-	-	A.R. 59 (2013-14) & A.R. 05 (2014-15)	-	-
25.	<b>Excutive Engineering Const.</b>	Audit para 21 year 2015-16	-	-	-	-
26.	-do-	Audit para 22 year 2015-16	-	-	-	-
27.	-do-	Audit para 23 year 2015-16	-	-	-	-
28.	-do-	Audit para 24 year 2015-16	-	-	-	-
29.	-do-	Audit para 25 year 2015-16	-	-	-	-
30.	-do-	Audit para 23 year 2008-09	-	-	-	-
31.	D.E.E.	Audi para 33 year 2013-14	-	-	-	5,552.00
32.	<b>K.V.K. Dhaulakuan</b>	-	-	A.R. 12 dated 2.08.2014 (2014-15)	-	-
33.	-do-	-	-	A.R. 70 dated 12.12.2013 (2013-14)	-	3,232.00
34.	<b>K.V.K.Mandi</b>	-	Audit para 28(sr no 03) year2005-06	-	-	-
35.	<b>Vegitable Science</b>	-	-	A.R. 14 dated 16.10.2017 (2017-18)	-	-
36.	<b>Rice&amp;Wheat Research Station, Malan</b>	-	-	A.R.120 dated 13.03.2012 (2011-12)	-	-
37.	<b>HAREC, Dhaulakuan</b>	-	-	A.R. 131 dated 26.11.2008 (2008-09)	-	-
38.	-do-	-	-	A.R. 07 dated 25.06.2014 (2014-15)	-	-

39.	-do-	-	-	A.R. 137 dated 23 02 2010 (2009-10)	-	-
40.	-do-	-	-	A.R. 105 dated 8.12.2010 (2010-11)	-	-
41.	<b>HAREC, Bajaura</b>	-	Audit para 29,c(ii) year 2008-09	-	-	-
42.	-do-	-	Audit para 29,G (a&b) year 2008-09	-	-	-
43.	<b>KVK, Kukumseri</b>	-	-	A.R. 154 dated31.03.2010 2009-10)(	-	-
44	<b>-D0-</b>	Para 28 Year 2008-09	-	-	-	-
45.	<b>Agri. Engineering</b>	-	-	A.R. 06 dated 03.07.2017 (2017-18)	-	1,18,110.00
	<b>Total:</b>	<b>11</b>	<b>11</b>	<b>24</b>		<b>5,42,103.38</b>

### Annexure- “E”

(Referred to in para (iii) of Part-II of the Audit Report 2016-2017)

Detail of Settled and outstanding Audit Requisitions issued to various Heads of the Department, CSKHPKV, Palampur during the period from 1983-84 to 2016-2017.

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, 127,129,132,135,152,185,188,190,208,209,210
		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, 98,99,112,131,132,134,135,136,137,140,141,
		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
		2016-17	07,12-62,83,84,86
2.	<b>Registrar Office</b>	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
		2016-17	12-62,66,70,87
3.	<b>Director, Extension Education</b>	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
		2016-17	11,12-62
4.	<b>Director of Research</b>	2005-06	11
		2010-11	122
		2011-12	2,9,18,30,35,121
		2012-13	3
		2016-17	12-62,89
5.	<b>Estate Officer</b>	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
		2016-17	01,02,03,08,12-62,63,68,69,72,76,82
6.	<b>Executive Engineer ( C )</b>	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
		2016-17	12-62,85
7.	<b>Executive Engineer (D)</b>	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.	<b>Executive Engineer (E)</b>	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.	<b>Dean, COVAS</b>	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
		2016-17	12-62,88
10.	<b>Animal Genetics &amp; Breeding</b>	1988-89	33
		1990-91	95
		1994-95	116
		2014-15	50

		2015-16	05
		2016-17	12-62
11.	<b>Animal Nutrition</b>	2010-11	126
		2012-13	57
		2016-17	12-62
12.	<b>Live Stock Farm</b>	2001-02	45
		2006-07	71
		2011-12	20
		2016-17	10,12-62,64
13.	<b>Dean COA</b>	1993-94	69
		2000-01	59
		2007-08	216,226
		2008-09	13
		2009-10	50,105,
		2010-11	35,106,
		2015-16	46
		2016-17	12-62
14.	<b>Soil Science</b>	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
		2016-17	12-62

15.	<b>Seed Production Unit</b>	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	65
		2016-17	12-62
16.	<b>Vegetable Science</b>	1997-98	32
		1998-99	44,65
		2006-07	119
		2009-10	151
		2011-12	130
		2012-13	90,91
		2013-14	112
		2016-17	12-62
17.	<b>Tea Husbandry &amp; Agro forestry</b>	1998-99	107
		2002-03	89
		2005-06	33

		2012-13	56,66
		2013-14	47
		2014-15	60
		2016-17	12-62
18.	<b>Crop Improvement</b>	2008-09	125A
		2010-11	143
		2012-13	17
		2016-17	12-62
19.	<b>Plant Pathology</b>	1991-92	1
		2006-07	133
		2008-09	69,212
		2009-10	8,32,45,136,
		2010-11	60,72,
		2016-17	12-62
20.	<b>Agronomy</b>	1986-87	92
		2007-08	225
		2008-09	1
		2016-17	12-62
21.	<b>Entomology</b>	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
		2016-17	12-62

22.	<b>Dean COBS</b>	2010-11	10,
		2012-13	61
		2013-14	106
		2016-17	12-62
23.	<b>Dean COHS</b>	2012-13	16,48
		2016-17	12-62
24.	<b>S.W.O.</b>	2008-09	198
		2009-10	7,106
		2010-11	116
		2012-13	40
		2016-17	12-62
25.	<b>Librarian</b>	2006-07	68
		2007-08	166
		2009-10	104
		2016-17	12-62
26.	<b>HAREC, Dhaulakuan</b>	2008-09	218
		2016-17	12-62,73
27.	<b>MAREC, Sangla</b>	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
		2016-17	12-62

28.	<b>R.S.S., Leo</b>	1993-94	141
		1997-98	74
		2016-17	12-62
29.	<b>HAREC, Bajaura</b>	1991-92	112
		2010-11	19,
		2012-13	18
		2013-14	9
		2016-17	12-62
30.	<b>Beekeeping, Nagrota Bagwan</b>	2007-08	112
		2008-09	161
		2016-17	12-62
31.	<b>RSS, Lari</b>	2007-08	230
		2008-09	2,111
		2010-11	102
		2013-14	40,42,52
		2014-15	29,30,45
		2016-17	12-62
32.	<b>K.V.K., Bara</b>	1993-94	149
		2009-10	18,46,
		2011-12	101
		2012-13	62
		2016-17	12-62
33.	<b>KVK, Una</b>	2008-09	8,201
		2016-17	12-62
34.	<b>K.V.K., Mandi at Sundrnagar</b>	2006-07	99,103,108,128

		2008-09	110, 207,215
		2011-12	23,31,39
		2012-13	89
		2016-17	12-62
35.	<b>K.V.K. ,Kangra</b>	2008-09	42,150
		2016-17	12-62
36.	<b>K.V.K. Berthin</b>	2013-14	33
		2016-17	12-62
37.	<b>Chemistry &amp; Bio Chemistry</b>	2008-09	47,136
		2016-17	12-62
38.	<b>RWRC Malan</b>	2008-09	81
		2011-12	16
		2012-13	8
		2016-17	12-62
39.	<b>Horticulture</b>	2008-09	117
		2010-11	64, 73
		2012-13	93
		2016-17	12-62
40.	<b>Agriculture Engineering</b>	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
		2016-17	12-62



41.	<b>SAREC Kangra</b>	2008-09	123,193
		2009-10	52
		2012-13	52
		2016-17	12-62
42.	<b>Agriculture Economics</b>	2009-10	12
		2016-17	12-62
43	<b>KVK Kukumseri</b>	2011-12	15
		2012-13	79, 88
		2016-17	12-62
44.	<b>Organic Agriculture</b>	2010-11	139,
		2011-12	126
		2012-13	63
		2013-14	3, 28, 329
		2016-17	12-62
45.	<b>Vety. Physiology</b>	2014-15	26
		2016-17	12-62
46.	<b>HAREC, K/seri</b>	2012-13	83
		2013-14	25,111
		2016-17	12-62
47.	<b>Vety. Microbiology</b>	2013-14	20, 108
		2016-17	12-62
48.	<b>Biology &amp; Invironment, COBS</b>	2015-16	40,49
		2016-17	12-62
49	<b>Dean, P.G.</b>	2015-16	51
		2016-17	12-62