

ANNUAL AUDIT REPORT

ON THE ACCOUNTS OF

**CHAUDHARY SARWAN KUMAR HIMACHAL PRADESH
KRISHI VISHAVVIDYALAYA, PALAMPUR**

FOR THE PERIOD FROM 01.04.2008 to 31.03.2009



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

**CSK HIMACHAL PRADESH KRISHI VISHAVVIDYALAYA
PALAMPUR-176062.**

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PREFACE

- 1 This report has been prepared for submission to the Government of Himachal Pradesh under Article 45 of Himachal Pradesh Universities of Agriculture, Horticulture & Forestry Act, 1986.*
- 2 Part-I of the Report contains the latest position of all outstanding Audit Paras, which were pointed out in Annual Audit Reports during the period 1.4.1988 to 31.3.2008.*
- 3 Part-II of the Report deals with the Financial Position, Grants-in-Aid received from HP Govt. and Govt. of India and findings of pre & post audit of University accounts for the year 2008-2009.*
- 4 The latest position of all outstanding Audit Requisitions from 1983-84 to 2008-2009 has been given in Annexure-‘D’ of this report.*

**Overview of Annual Audit Report on the Accounts of CSK HPKV,
Palampur
for the period from 01.04.2008 to 31.03.2009.**

The Part-I and II of Annual Audit Report for the period from 01.04.2008 to 31.03.2009 depict the position of action taken on the outstanding audit paras of previous audit reports and audit observations noticed while conducting pre and post audit of university accounts during the period of current audit report. The university administration has also uphold the audit observations/views in respect of all the outstanding audit paras which are pending since 1988 as these have never been contradicted by supporting the relevant rules by the concerned and university authorities, and despite of all this, the university administration has not taken required action to implement the rules and Govt. decisions which were stressed by the audit and conveyed to the university administration from time to time.

Non effecting the recoveries of excess paid and other miscellaneous amounts despite of audit observations and Government decisions and also violation of financial rules tantamount to serious financial irregularities which are required to be checked immediately to improve the financial health of the university. Therefore it is very important to take needed action to settle all the outstanding paras having financial involvement otherwise at belated stage it will be very difficult to effect the recoveries and fix the responsibility and this tendency will further encourage the violation of rules at all levels. The detail of most serious paras is given as under:-

(1) Para-15(B) (Audit Report 1988-1989)

Despite of clarification issued by the Govt. of India and State Govt. the recovery of excess pay and allowances from the teachers promoted during the period from 01.01.1986 to 01.02.1988 under Personal Promotion Scheme and Career Advancement Scheme has not been effected from the concerned teachers.

(2) Para-19 (Audit Report 1989-1990)

Neither the accountal of 266 MT steel has been pointed out nor its recovery from the contractor or delinquent officers have been made.

(3) Para-41 (Audit Report 1992-1993)

At the time of rescinding the work in 1990 an amount of ₹ 1,76,113.00 was recoverable from the contractor on account of cement and steel issued from the university store, but its recovery is still awaited.

(4) Para-29 (Audit Report 1999-2000).

Loss sustained amounting to ₹ 20,000.00 due to sale of various products on lower rate than the approved rates has not been recovered from the delinquent officers/officials.

(5) Para-9 (Audit Report 2002-2003).

No action to effect the recovery of two advance increments granted to Assistant Scientist/assistant professors on their promotion has been taken.

(6) Para-11 (Audit Report 2003-2004)

The cases of erroneous grant of four advance increments to teachers on account of Ph.D degree at the time of their appointment in the revised pay scale of ₹ 8000-13500 w.e.f. 01.01.1996 have not been corrected as per the clarification received from the Govt. which involves overpayments in lakhs.

(7) Para-13 (Audit Report 2003-2004)

No action to recover the over payments amounting to ₹ 59,546.00 from Dr. Naresh Kumar has been taken.

(8) Para-14 (Audit Report 2004-2005)

The final bills of some of the contractors have not been prepared because of the reasons that excess payments were made to them in the running bills to give them undue benefits. This matter is specially brought into the notice of higher authorities to look into this matter to avoid huge financial losses to the university.

(9) Para-10 (Audit Report 2006-2007)

Non-recovery of ₹ 77,000.00 on account of wrong payment of deputation allowance from Dr. R.K. Kisthwaria (COVAS)

(10) Para-17 (Audit Report 2006-2007)

Excess issuance of Seed worth ₹ 63,788.00 from the store for sowing and other serious financial irregularities are still pending for taking action by the controlling officer.

(11) Para-10 (Audit Report 2007-2008)

Recovery of excess pay and allowance from five scientists promoted under Personal Promotion Scheme.

(12) Para-13 (Audit Report 2007-2008)

Big loss of interest due to wrong drawl and retention of huge amounts of contingent advances out of university accounts.

(13) Para-27 (Audit Report 2007-2008)

The post audit report of Agricultural Engineering department also contains serious financial irregularities, such as less accountal of material, non accountal of soya products, purchase of material without requirement and non-accountal of huge material issued from the store for fabrication of agriculture implements in departmental workshop.

It is also observed that the pace of settlement of serious/main audit paras is very slow and if this tendency is not checked immediately, then university may suffer huge financial losses as most of the cases are more than 15 to 20 years old and with the passage of time it will become difficult to realize the due amounts from the concerned.

**Part –II
Audit Report 2008-2009**

Para 8 Excess expenditure amounting to ₹ 6,65,60,680.00 incurred by the university in anticipation of receipt of grants from the funding agencies is still due for reimbursement. Therefore immediate steps to recover very old amounts may be taken at the earliest to avoid any permanent financial loss.

Para-9 Management of Pension Corpus Fund.

The financial position of pension corpus fund from 1997-98 to 2008-2009 revealed the following facts:-

(i) During the period from 1997-1998 to 2004-2005 the CPF accounts of all those employees who opted for pension scheme were bifurcated and University share of CPF contribution plus interest was credited into Pension Corpus Fund.

(ii) The major portion of the total deposit in the pension Corpus Fund up to 2004-2005 was on account of accumulated amounts transferred from the respective CPF accounts.

(iii) After the implementation of contributory pension scheme w.e.f. 15.05.2003, the new subscribers to the pension corpus fund have been stopped.

(iv) The graph of annual payments made out of Pension Corpus Fund from 1997-1998 to 2008-2009 has been increased from ₹ 98,70,229.00 to ₹ 9,10,66,276.00.

(v) In the year 2008-2009 against the total receipts of ₹ 4,93,06,129.00 total payments of ₹ 9,10,66,276.00 were made. This difference will be more than double in the revised pay scale.

(vi) Consequent upon the revision of pay scales w.e.f. 01.01.2006 the retiral benefits including gratuity of more than 200 pensioners who have retired after 01.01.2006 are also due for revision and approximately 50% of the balance amount

available in the Pension Corpus Fund will be exhausted for the payments on account of retiral benefits arrears.

From the above position it is emerged that in view of the present position this fund will be totally exhausted by the end of 2011 whereas the regular payments liability will be more than three time in comparison to 2008-2009.

Therefore, in view of the forthcoming situation, this matter is brought into the notice of the higher authorities of the university to take a suitable policy decision to make this fund self sustainable by augmenting the sources of receipts of this fund to meet out the liabilities on account of pensionary benefits in near future.

Para-10 Deficit Financial Position

(I) State Schemes

The financial position of the State schemes is running in deficit for the last so many years and the gap between the grants-in-aid and the actual expenditure is increasing every year. The details of grants-in-aid received from State Govt., domestic income and expenditure incurred (in lacs) during the last nine years is given as under:-

Sr. No.	Year	Opening Balance	Fund Received	University Income	Total	Exp.	Deficit	Page No.
1.	2000-2001	24	2143	119	2286	2546	(-)260	107
2.	2001-2002	(-)260	2605	108	2453	2697	(-)244	117
3.	2002-2003	(-)244	2753	120	2629	2723	(-)94	123
4.	2003-2004	(-)94	2686	123	2715	2884	(-)169	133
5.	2004-2005	(-)169	2635	147	2613	2834	(-)221	123
6.	2005-2006	(-)221	3309	146	3234	3525	(-)291	123
7.	2006-2007	(-)291	3000	190	2899	3279	(-)380	120
8.	2007-2008 Tranfer from NATP	(-)380 (+)5	3300	318	3243	3665	(-)422	118
9.	2008-2009	(-)422	3798	297	3673	4264	(-)591	123

The above position clearly shows that the opening deficit of ₹ 0.94 crore in 2003-2004 has increased in six years by more than six times to ₹ 5.9 crore at the close of financial year 2008-2009.

(II) ICAR All India Coordinated Research Projects

The position is more precarious in respect of ICAR All India Coordinated Research Projects which are being run on 75:25 sharing basis. 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 every year the approximate liability on account of State Share is ₹ 1.5 Crore and this deficit is also increasing since 2000-2001.

The over all deficit of the university is increasing every year since 2000 and no sincere efforts seems to have been made neither to recoup nor to stop it, which is very serious. Therefore, the details of all the amounts of deficit may be worked out on actual basis and the sources from where the expenditure has been met out or to be met out may clearly be mentioned in the annual account and in case of deficit due to receipt of less grants-in-aid the matter may be taken up with the funding agencies and uncovered gap got recouped immediately. In future the demand for the release of grant-in-aid may be worked out meticulously and all efforts to receive the grants-in-aid may be made accordingly.

(III) Reasons for ever increasing deficit of the University

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

- (i) No separate budget allotment is made for medical re-imbursement and T.A. and this expenditure is met out of grants-in-aid under salary head.
- (ii) Pensionary benefits are met out of Pension Corpus Fund, but leave encashment and gratuity of CPF holder is charged to salary head.
- (iii) Increase in additional salary expenditure due to regularization of DPL's, grant of NPA to Vety. teachers, filling up the posts of Vety. & Animal Science and grant of I.R. and A.D.A. for which the adequate amount of grants-in-aid were not received from the funding agencies.
- (iv) Deficit on account of 25% share of ICAR all India Coordinated Projects is the major component of total deficit and it is heavily increasing every year.
- (v) Non implementation of clarification 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.
- (vi) Non recovery of deficit amount from tea board of India.

The perusal of above details shows that the expenditure and total deficit of the university is increasing year after year and the university is not able to contain its expenditure especially on account of salary within the available grants-in-aid. The main reason of which is that in the demand of grants-in-aid, the provisions for medical re-imbursement, T.A., 25% State share of ICAR all India Coordinated projects, leave encashment and expenditure on other related misc. items in pay and allowances are not meticulously worked out and incorporated in the demand statement and thus grants-in-aid is released on the basis of the position of previous years.

There are also certain expenditure such as maintenance of buildings, office expenses, telephone, electricity, repair and maintenance of vehicles, livery articles, outsourcing of services like security and sweeping etc. for which no funds are provided under grants-in-aid and this expenditure is met out of university sources leaving no surplus funds for supporting the salary expenditure, research activities in the labs and fields which is also slowing down the general growth of the university.

(IV) **Management of Income and Expenditure**

Domestic Income

The details of domestic income received under various heads during the year 2008-2009 is given as under:-

Sr.No.	Particulars	Amount
1.	State Agriculture Schemes	25914079.02
2.	SCSP	3761475.00
3.	State Fisheries Schemes	88604.00
4.	ICAR projects	489543.00
5.	KVK Schemes	79397.00
6.	Interest (HQ)	19240.00
7.	ICAR Ad hoc projects	10157.17
8.	Govt of India Ad hoc projects	74183.00
9.	Misc. Ad hoc Projects & interest	41790.00
10.	CFSU (Common Facilities Service Use)	946398.00
11.	FADP (Interest)	7700.00
12.	Self Finance Scheme (SFS)	8323540.00
13.	NAIP	238121.00
	Total	39994227.19

The perusal of above details shows that the income of agricultural and other related components is very small and despite of introducing self financing schemes for admissions in different courses the income is ranging between ₹ 1.5 crore to ₹ 3 crore for the last 10 years whereas the expenditure and liabilities have increased manifold causing uncovered gap (deficit) of ₹ 5 to ₹ 6 crore every year. The total domestic income is not even sufficient to meet out the non salary expenditure of the university for which no regular provision of grants-in-aid has been made and the practice of making temporary arrangements in the absence of proper planning has adversely affected the financial position of the university.

Therefore from the ongoing position it is gathered that the university shall have to adopt short term and long term strategies to augment and develop its sources to generate and increase the domestic income and side by side make efforts to cut down the expenditure.

(V) Expenditure Control

The main focus of the university is teaching, research and extension, Besides these activities] the university is also concentrating on some projects to generate and improve the health of domestic income. But without proper/ planned financial control, it would be very difficult to improve the financial health of the university. Hence the university should take the following measures to check the avoidable expenditure in future:-

- (i) Rationalization of entire teaching and non teaching staff as per the standards/ procedure fixed by the ICAR or any other competent authority.
- (ii) Budgetary provisions for all different schemes i.e. teaching research, extension, maintenance and development schemes may be made separately and demand for grant-in-aid and further expenditure may be made accordingly.
- (iii) The possibility for the maximum use of printing press may also be explored as it is confined to very limited work whereas the university is spending huge amount on salary and other related benefits to the staff posted in it.
- (iv) The running of all the canteens by deploying regular staff is also required to be examined with reference to expenditure on salary and infrastructure and it may be compared with the income and in case of loss the possibility to run these canteens on open auction basis may be explored which will also generate the income and reduce the expenditure on establishment and infrastructure.
- (v) All the foreign and major purchases may be made centrally through high power purchase committee having expert members of all fields by inviting global tenders instead of effecting the purchases at the level of P.I's & Heads of the departments. It will be helpful to control the cost price and quality and to establish uniform pattern of purchases in the university.

Para 11 Payment of council fee amounting to ₹ 2, 78,000.00 in respect of left out 139 DPLs despite High Court decision.

Para 12 Violation of rules for counting of extra ordinary leave period of three scientists for annual increments and other service benefits.

Para 24 Non accountal of increased cost of steel and cement in the total expenditure of various works.

Para 26 Non production of supporting records of free distribution of irrigation systems to the farmers amounting to ₹ 7, 76, 817.00.

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CHAUDHARY SARWAN KUMAR
HIMACHAL PRADESH KRISHI VISHAVVIDYALAYA, PALAMPUR
FOR THE PERIOD FROM 01.04.2008 to 31.03.2009.
Part –I**

Last Audit Reports. Action taken on the last audit reports called for the following comments which need immediate attention of the university authorities:-

(A) Audit Report for the period from 01.04.1988 to 31.03.1989

1. Para 15(B) Consequent upon the revision of U.G.C. pay scales w.e.f. 01.01.1986 the pay of some of the teachers who were promoted under personal promotion scheme during the period from 01.01.1986 to 01.02.1988 was fixed wrongly w.e.f. 01.01.1986 whereas as per para 2(xi) and para 20 of Govt. of India Ministry of Human Resources Development (Department of Education) letter No. F-1-21/87-UI dated 22.07.1987, this benefit was to be given from the date of their promotion which read as under:-

2(xi) “Promotion under personal promotion scheme of the U.G.C. or any other similar schemes before the announcement of the revised scales on 17.06.1987 will not be reopened. However in such cases the benefit of revision will be available to the teachers only from the date of their promotion”.

2. Para 20 “The promotion made before the announcement of the revised scales on 17.06.1987 will not be re-opened however, in such cases, the benefit of revision will be available to the teachers only from the date of their promotion.”

The above position also stands repeated in para 2(iii) of Govt. of Himachal Pradesh, department of agriculture, Notification No. Agri. DI (41)/85 dated 22.11.1988 which read as under:-

All teachers will be given the pay scales to which they are entitled to, according to their options. The teacher promoted under the old P.P.S. up to 1.2.1988 will however be entitled to the revised scale corresponding to their elevated status w.e.f. the date of their promotion or 01.01.1986 whichever is later.

Therefore the decision of university administration to fix the pay of such teacher w.e.f. 1.1.1986 who were promoted under P.P.S. and C.A.S. during the period 1.1.1986 to 1.2.1988 was in violation of the above Govt. instructions. This matter was also referred to state Govt. and the clarification received in this matter was also sent to the Comptroller vide this office letter No. R.A.E./PLP/89-90/139 dated 19.09.1989 for taking necessary action and review all such cases where pay was not fixed according to Govt. instructions/clarifications. But despite of the fact that this point was raised/repeated in all the audit reports from 1988 on-ward, no action has been taken in this matter. Therefore the needed action may be taken immediately to avoid huge financial loss to the university. The details of teachers, in whose cases pay was to be re-fixed is given in the Audit Requisition No. 251-54 dated 24.11.1990

(B) Audit Report for the period from 01.04.1989 to 31.03.1990

1. Para 19(T) Fifteenth and Final Bill of Construction of Administrative Block.

48.730 M.T. steel the details of which are given in the para was transferred to administrative block from lab. block and animal science block. The above steel was not entered in the MAS register of administrative block. Therefore the adjustment account (i.e. TE) duly approved by the competent authority, MAS register of administrative block, lab. block and animal science block, consumption/recovery account of the above steel along with indents may be put up in audit to verify the proper accountal/consumption of this huge quantity of steel. Reason for not taking any action for the accountal of 48.730 M.T. steel may also be fully justified.

2. Para 19(I) 93.730 M.T. steel was transferred from administrative block to communication block the full details of which is given in the para. The accountal of this steel in the MAS register/account of communication block was not forthcoming. Therefore the adjustment account vide which the final entries of debit and credit have been made, indents, MAS register of both the works, consumption and recovery records may be put up in audit to verify that this huge quantity of steel was not misappropriated at any stage. Reasons for not producing the relevant records pertaining to this para for the last 16-18 years may also be investigated.

The accountal of 0.345 M.T.(32 mm tor steel) which was transferred from administrative block to auditorium block vide MAS register page-4 entry No. 30 may also be got checked in audit.

3. Para 19(2)(2) 4.434 M.T. steel (16mm dia) was transferred from Administrative Block work to communication block work, but its accountal and consumption in the respective work was not got checked. The needful may be done immediately, otherwise its recovery may be ensured and compliance intimated to audit.

4. Para 19(2)(3) 119.630 M.T. steel of different dia was transferred from other various works/sub divisions the full details of which are given in the para. As per works rules, for

every transfer, entries are prepared and approved by the competent authority and accordingly the debit or credit are given to the concerned works. But in respect of above mentioned quantity the entries, relevant records such as, T.E., Indents, MAS register of other works were not put up, in the absence of which the correctness of the quantity transferred/entered in the MAS of administrative block could not be verified. Therefore the connected records may be arranged and put up in audit to check the factual position.

5. Para 19(3)(2) As per agreement of the administrative block the steel was to be arranged by the contractor and no steel was to be issued by the university. Therefore all the receipts and transfer transactions as detailed in Para 19, 19(1), 19(2)(2) and 19(2)(3) may be fully justified and orders of the competent authorities to regulate the prices and transfer etc. may also be put up and all the financial affects may be got checked to ensure that university did not suffer any financial loss at any stage. It is also stressed that immediate steps may be initiated to settle all these serious observations raised in the relevant audit paras.

The above audit observations were brought into the notice of university authorities in 1989-1990 and no action to account for such a huge quantity of steel has been taken during the last 20 years, therefore, the possibility to misuse the steel in question also can not be ruled out otherwise audit observations would have been attended decade ago. The university authorities are therefore once again requested to look into this matter on priority basis at the earliest and responsibility be fixed against the defaulter to avoid such lapses.

(C) Audit report for the period from 01.04.1992 to 31.03.93

1. Para 41 Construction of Vety College Building (Construction Division)

The work C/o vety college building awarded to M/s. Seemex company was rescinded vide letter No. HPKV-Design-Agree-18/98/1330-31 dated 01.12.1990 and left out work was got executed departmentally. At the time of rescinding the work approximately an amount of ₹ 1,76,113.00 was recoverable on account of cost of cement and steel. Besides attending other audit observations raised in this case and the final bill of the contractor may be put up in audit to check the total recoverable amount and responsibility for making the excess payment and not making its recovery for the last 18 to 20 years may also be fixed. The reasons for not preparing the final bill of the contractor may also be fully justified.

(D) Audit Report for the period from 01.04.1996 to 31.03.97

1. Para 21 Electrical Division

Due to purchase of electricity from H.P.S.E.B. on commercial rate and by selling it at domestic rates in the university campus only during the year 1996-97 the university suffered a loss of ₹ 5,21,161.00 Therefore during entire period of this procedure total loss may be worked out and either it may be got regularized by obtaining a special sanction from the competent authority or made good from the consumers to regularize this expenditure.

(E) Audit Report for the period from 01.04.1997 to 31.03.1998

1. **Para 17** Sh. S.K. Pathania, Ex-S.W.O. who availed the double benefit of service has filed petition in the Hon'ble H.P. administrative tribunal regarding the settlement of his pension case. The final decision may be intimated to settle his case.

(F) **Audit Report for the period from 01.04.1998 to 31.03.1999**

1. **Para 20 Horticulture department**

Out of total recoverable amount of ₹ 55,358.00 an amount of ₹ 43,460.00 has been recovered. Therefore, the balance amount ₹ 11,898.00 (item No. 1,7,8,9,11,13,15 & 17) may be made good and compliance shown to audit.

2. **Para 23** Compliance verified para settled.

3. **Para-24** Para 24(3), (4) & (5) no action has been taken therefore the compliance may be ensured at the earliest.

4. **Para 25** Compliance verified para settled.

(G) **Audit Report for the period from 01.04.1999 to 31.03.2000**

1. **Para 17 Construction Division**

The construction work of lab.-cum-office building at K.V.K. Bara awarded to Sh. O.P. Sharma, contractor was not completed by him and rescinded. The record pertaining to recovery of full cost of material issued from university store, final bill and the penalty imposed etc. may be put up in Audit to verify that university did not suffer any financial loss.

Post Audit Report of Regional Research Station, Dhaulakuan for the Period from 01.04.1997 to 12.03.1999.

2. **Para 29** Approximate loss of ₹ 20000/- due to sale of various products on lower rate than the university approved rates occurred during the period from 04/97 to 03/99, as detailed in the relevant para of the post audit report for the year 1997 to 1999 the responsibility of which may be fixed and total amount of loss recovered from the persons at fault and compliance shown to audit. The reasons for not taking any action to recover this loss for the last so many years despite of audit observations may also be justified.

(H) **Audit Report for the period from 01.04.2000 to 31.03.2001**

1. **Para 15** Recovery of pay and allowances for the strike period from 11.08.1998 to 07.09.1998 from the teachers who retired during 10/98 to 09/2001 may be effected and compliance shown to audit.

(I) **Audit Report for the period from 01.04.2001 to 31.03.2002**

1. **Para 10(a)** Excess/wrong payment to the tune of ₹ 2, 34,600.00 on account of

Salary and other allowances to Sh. B.L.Dhiman, Ex-Comptroller.

As per the reply furnished by the Comptroller in response to this para the matter regarding recovery of over payment to the tune of ₹ 2,34,600.00 from Sh. B.L.Dhiman, Ex-Comptroller was stated to be subjudice and the BOM has taken the following decision:- “The amount as a result of pay fixation as pointed out by the audit, recoverable from Sh. B.L.Dhiman be withheld till the decision of Hon’ble Court”. Therefore the action be taken in this case as per the final decision of the Hon’ble High Court under intimation to audit.

2. Para 10(b) Payment of CPF Contribution to Sh. B.L.Dhiman, Ex-Comptroller.

Since the pay of Sh. B.L.Dhiman, Ex-Comptroller has been refixed as re-employed pensioner, hence the adoption of CPF scheme by Sh. Dhiman was irregular and he can not be allowed/granted the benefit of university contribution under rules. It may be ensured by the comptroller that no excess payment is made to him on this account otherwise the same may be worked out and recovered immediately under intimation to audit.

3. Para 21 Privatization of use of vehicles for official purpose irregular payment of monthly package of ₹ 2300.00 to statutory officers

Since the use of private vehicles/own vehicles by the statutory officer(s) was limited from their residences to office only i.e. with in the university campus, therefore the irregular payments of monthly package of ₹ 2300/- to those officer(s) be stopped forthwith & the amounts irregularly paid be made good and compliance reported to audit.

4. Para 24 University Printing Press

No serious efforts have been made by the Director, Extension Education who is the controlling officer of the university printing press for the settlement of irregularities/ omission detected during the post audit of printing press for the period 1997-1998 to 1998-1999 viz net loss of ₹ 53,33,950/- sustained by the press during 1997-1998 & 1998-1999, short realization of ₹ 25,710/- due to wrong calculation of cost of printing materials, short realization of ₹ 2,20,920/- on account of less charging of printing labour charges, non recovery of outstanding bills amounting to ₹ 7,06,382/- from various departments, waste full expenditure of lacs of rupees in the purchase of printing machinery and un-necessary purchase of rice paper etc. as pointed out in sub para (a) to (g) of this para. These being serious irregularities need immediate attention of the authorities. Besides this other irregularities incorporated in the post audit report of the printing press for the period 1997-98 & 1998-99 may also be got attended by the Director, Extension Education and compliance shown to audit. If immediate steps/measures are not taken to recover these losses, then the chances of recoveries at later stage will be more difficult.

5. Para 27 Tea Husbandry & Technology

(a) The reasons for heavy financial losses to the tune of ₹ 78,73,546.00 to the department of Tea Husbandry & Technology during the year 1999-2000 and 2000-2001 as detailed in the para have neither been investigated nor any remedial measures seems to have

been taken to avoid such losses in future by the head of the department. Therefore, the matter is required to be investigated immediately so that losses may be made good at the earliest.

6. Para 29 Post Audit Report of KVK, Una for the period from 04/1998 to 3/2000

The compliance in respect of remaining para i.e. 29 (2),(5), (6) & (7) and other audit observations pointed out in post audit report are still awaited.

(J) Audit Report for the period from 01.04.2002 to 31.03.2003

1. Para 8 Live Stock Farm

Responsibility for negligency on the part of officer/official (s) of the Live Stock Farm for supplying wrong/false information in the auction/sale case of pregnant cow causing thereby financial loss of ₹ 13,541/- to the university exchequer may be fixed and loss be made good from the delinquent official/officer (s) under intimation to audit.

2. Para 9 Registrar's office

The issue of grant of two advance increments on account of Ph.D to 73 number assistant scientists/assistant professors on their promotion as associate professors or equivalent in the scale of ₹ 12000-18300 under the new career advancement scheme has not been got settled because the specific clarification as sought from the ICAR in this matter vide Registrar's letter No.5-164/93-CSK HPKV/V-VIII/-50095-97 dated 19.07.2003 is still awaited. The university authority is requested to expedite the needed clarification from the ICAR and take appropriate action in the matter accordingly under intimation to audit.

(K) Audit Report for the period from 01.04.2003 to 31.03.2004

1. Para 11 Registrar's office

The cases of erroneous grant of four advance increments to teachers (Assistant Professors/Assistant Scientists or equivalent) on account of Ph.D. degree at the time of their recruitment/appointment in the revised UGC scale of ₹ 8000-13500 w.e.f. 01.01.1996 have not yet been finally settled. The most needed action in the matter may be taken by the university authorities in accordance with clarification issued by the finance department of H.P.Govt. and ICAR and immediate steps to recover the excess paid amount may be taken under intimation to this office.

2. Para 12 The recovery of excess/over payments of salary made to 35 number teachers who were promoted from assistant scientist/equivalent to the next higher rank under the personal promotion scheme, the full details of such teachers/scientists along with amounts of excess payments given in the audit para, have not been effected from them so far. The recoveries involved may be made good from them immediately and compliance got checked from audit.

3. Para 13 Dean, COVAS

(i) ₹ 24156.00 has been recovered from Dr. S. Mitra from the salary for the month of July, 2009.

(ii) The recovery amounting to ₹ 59,546.00 paid to Dr. Naresh Kumar, college of veterinary and animal sciences pertaining to his study leave period is still awaited. The comptroller is requested to expedite the matter to effect the recoveries from Dr. Naresh Kumar and compliance be got checked in audit.

4. Para 14 Registrar Office

No action has been taken for the settlement of the para. Reason for the belated implementation of the B.O.M. decision vide which the word co-terminus with the project has been deleted from the appointment orders of the teachers appointed in different projects/schemes during the period from 1992 to 1998 involving huge financial recurring and non-recurring liability on the university exchequer has not been intimated by the registrar of the university so far. The university authorities may examine the desirability for the review of the ibid decision under intimation to audit.

5. Para 15 No action has been taken to review the case of Dr. Janardan Singh, Assistant Agronomist and other similar situated cases who have been given three advance increment for Ph.D. degree on their initial appointments as assistant professor/assistant scientist or equivalent prior to 01.01.1996. This calls for immediate attention of the university authorities.

6. Para 20 Tea Husbandry Department

Compliance verified para settled.

7. Para 24 Dean COVAS

Withdrawal of advance increments allowed to Dr. A.K Pande, Asstt. Professor (Vety Public Health) excess payment may be got recovered under intimation to audit.

(L) Audit Report for the period from 01.04.2004 to 31.03.2005.

1. Para 8 Non-recovery of standard license fee from university statutory officers (Registrar's office)

The recovery of outstanding license fee amounting to ₹ 19,856.00 has still not been effected from the officers as detailed in the para. Strenuous efforts should be made to effect the recovery and compliance intimated to audit.

2. Para 13 Transfer of lapsed security deposits amounting to ₹ 9,60,775.00 as revenue in the university main account (Const. Division)

₹ 9,60,775.00 on account of lapsed security deposits which remained unclaimed for more than three completed financial years was still not transferred to the general account of the comptroller. The needful may be done immediately and compliance shown to audit.

3. Para 14 Non-finalization of minus (-) bills of works awarded to the various contractors.

The final bills in respect of works which were in minus (-) were still not prepared and put up for pre-audit. It appears that due to the negligence on the part of concerned Engineer-Incharges, huge excess payments have been made to the contractors without making the recoveries of the material which was issued from the university central store and later on, to escape from the responsibility, these bills were not finalized, which is very serious. There is every possibility that the F.D.R's. of security amount of these contractors may have also been released without preparing the final bills. Therefore, despite of continuous audit observations for the last so many years, the reasons for not preparing the (-) final bills of contractors may be fully justified and immediate steps to comply the above audit observations may be ensured. This matter is specially brought into the notice of higher authorities to look into this matter to avoid huge financial losses.

4. Para 16 Private use of vehicles for official purpose. Irregular payments of lacs of rupees on account of monthly re-imbursement package to the university statutory officers. (Registrar's office)

No action was taken to effect the recovery of irregular payments of ₹ 5,10,738.00 on account of monthly re-imbursement package for the use of private vehicles by the university statutory officers as per details given in the para. This matter needs to be looked into at the earliest and compliance reported to audit.

5. Para 21(a) Irregularities in the annual account of CSKHPKV, Palampur for the financial year 2004-05

No action was still taken to recoup the excess expenditure of ₹ 2,45,41,219.37 incurred against the various grants-in-aid from the concerned funding agencies of the state government.

(M) Audit Report for the period from 01.04.2005 to 31.03.2006

- 1. Para 9 Compliance verified para settled.**
- 2. Para 10 Non-completion and non reconciliation of CPF/GPF ledgers. maintained in comptroller's office.**

The GPF/CPF account ledgers for the year 2004-2005 and 2005-2006 are still incomplete. Therefore, necessary steps to reconcile and complete this important records may be taken.

3. Para 15 Auction of bamboo culms by the Dean, COBS and refund of ₹ 2,79,318.00 to the bidder-thereof.

In this audit para 10 number observations were raised, but no action has been taken to verify the facts and settle the issue which is not in order. Therefore, detailed

investigations with reference to rules and audit observations may be carried out and compliance shown to audit.

4. Para 18 Digging of tube well at HAREC, Dhaulakuan.

For digging and installation of 150 feet deep tube well, no technical sanction was obtained. The work was completed without technical supervision. The deduction on account of income tax, surcharge and sales tax was not made from the contractor's bill. Besides above all the points raised in this para may be examined and looked into and final outcome may be intimated to audit.

5. Para 20 Recovery of excess payment of ₹ 99,718.00 due to revised pay fixation.

Consequent upon the adoption of HPU pay scale pattern in respect of laboratory staff and latest clarification bearing No. 2-24/03/CSKHPKV/(A/cs.)-1858 dated 07.04.2005 the pay of 7 senior technical assistants and 2 junior/technical assistants was refixed w.e.f. 01.01.1996, due to refixation w.e.f. 01.01.1996 these technical assistants draw higher pay and they were benefited after 2004. Therefore, where they had drawn higher pay from 1996 to 2004, the excess amount was to be recovered from them. The full details of the recovery has been given in the para. The benefits due to increase in pay were released. But no action to recover the excess paid amount despite of various audit requisition and audit para has been taken by the university authorities which is very serious and needed to be fully justified, besides making the recoveries at the earliest.

6. Para 21 Compliance verified para settled.

7. Para 23 Revision of wages of daily paid workers of printing press-approval of H.P. State Govt. in respect of left out categories (Audit Requisition No. 49 dated 28.03.2006)

The increased wages of left out categories of printing press daily paid labour were admitted in view of the clarification sought by the comptroller from the state govt. and under taking given by the beneficiaries to refund the increased wages amount if approval is not given by the govt. Therefore, the decision of the state govt. may be put up in audit to settle the case finally.

8. Para 28. Audit and Inspection Note on the accounts of K.V.K. Mandi at Sunder Nagar for the period from 23.01.01 to 31.03.05.

(1) The income for the sale of green fodder sold in oct., 2004 was recovered on 26.02.2005 and this was not deposited up to 31.03.2005 i.e. till the date of conclusion of post audit. Factual position of the case still has not been ascertained and intimated to audit.

(2) The responsibility for the loss of ₹ 20,222/- for selling the farm produce below the rates approved by the university has not so far been fixed. The required action may be taken and amount of loss made good from the defaulter at the earliest under intimation to audit.

(3) Classification of research farm and cropping scheme.

The instructions/Guidelines as contained in rule 18.1,18.2,18.4 and 18.6 of the university accounts manual are not being observed properly by the incharge of KVK Mandi. No action to comply with the above rules seems to have been taken even after the audit observations, which is very serious. Thus the required action may be taken immediately and compliance shown to audit.

(4) Crop Register

On random checking of the farm produce in post audit of the station, six cases of very low yield were pointed out and it was emphasized to explain the reasons for extremely low produce and to justify the produce despite of all other conditions during the cropping seasons which were very normal. But even after the audit objection the Incharge could not justify the low yield, which itself is a serious matter and required to be thoroughly checked at higher level and accounted for fully at the earliest to stop such unwanted practices in the university.

(5) Wheat Produce

As mentioned in the para the wheat produce in the same cultivated area i.e. 4.5 hectares was 10.36 qtls in 2003-2004 against 16.15 qtls. in 2001-2002.

The continuous down fall in wheat produce was noticed and pointed out in audit para. Incharge of the station was requested to justify the low produce in the light of certificate given in the crop register to the effect that condition of the crop remained good during the cropping seasons and input was also applied as required for normal crop.

(6) Auction of crops

The reply of seven different audit observations pointed out under this para has still not been furnished by the incharge. Hence this case is brought again into the notice of the higher authorities for taking further necessary action.

(7) Log book of vehicle no. H.P. 33-3102

Action taken to maintain the log book as per prescribed procedure is still awaited.

(8) Stationery register

Eight number cases of disposal of stationery material and unwanted purchases were pointed out but no action to settle down the audit observations has been taken so far. Therefore, the matter may be looked into and factual position intimated to audit.

(9) Consumable article register

Disposal/accountal of two numbers maps is still awaited.

(10) Store register

The issuance of chemicals before making the purchase as pointed out in the report has not been clarified. Hence the total cost of such fictitious issuance may be recovered from the defaulters.

(11) Recovery of farm produce

The cost of farm produce sold vide bill No. 28/215 dated 16.06.2003 amounting to ₹ 1140.00 has not been recovered so far is a serious matter. Therefore, besides making the amount good suitable measure to stop such practice in future may also be taken.

**9. Para 29 Audit and Inspection Note on the accounts of R.R.S. Sunder Nagar
(Period of Audit 01.04.2000 to 31.03.2004)**

(1) Cash book.

Action taken to maintain the cash book as per rules and production of APR of the payments made is still awaited. The needful may be done and compliance ensured immediately.

(2) Farm income.

(i) As per figures of income given in the para the reasons for the down fall of income during the year 2000-2001 and 2002-2003 in comparison to the income of other years have not been given. The matter was brought into the notice of the comptroller to investigate its reasons, but no action has been taken on the part of all the concerned. Therefore, once again it is stressed to find out the reasons for the down fall under intimation to this office.

(ii) Payments amounting to ₹ 18160.00 on account of sale of farm produce the detail of which has been given in the para is still outstanding. Therefore all outstanding payments may be realized and compliance intimated to audit.

(iii) Loss of ₹ 120.00 on account of sale of farm produce at lesser rate than the university approved rates may be made good immediately.

(iv) Justification for reducing the sale rate of paddy varieties is still awaited.

(v) The rates of wheat mixture were reduced in 2001-2002 and up to 2004 the sale rate was not increased whereas market trend and inputs cost increased manifold. This decision has adversely affected the income of the station, which may be fully justified.

(3) Revolving Fund.

As per data given in this para, the position of very low income in revolving fund account has not been explained so far, the incharge could not justify the reasons for low

income despite of the huge infrastructure, technical know how and other farm facilities. Thus this issue require immediate attention of the university authorities.

(4) Cases of irregular payments out of revolving fund.

(a) Vr. No. 4 of 1/2001 for ₹ 5100.00

The wages of DPL's for the period from 20.01.2001 to 21.02.2001 (for sowing, wheat, barley, lentil and potato etc.) were got passed from scheme ANP -020-11, but later on the expenditure was booked in revolving fund which was not a fit charge. Hence the irregularities may be accounted for.

(b) Vr. No. 5 of 05/2001 for ₹ 4896.00

The expenditure incurred out of revolving fund may be debited to correct head of account i.e. APL-034-11 where from the payment was got passed in audit as it is not a fit charge on the revolving fund.

(c) Vr. No. 2 of 5/2001 for ₹ 4080.00

The reasons for booking the expenditure in revolving fund despite of getting it passed from sheme APL 034-11 may be given and irregularity may be corrected.

(d) Vr. No. 1 of 05/2001 for ₹ 6549.00

The expenditure incurred out of revolving fund does not constitute a fit charge, hence this expenditure may be recouped from the right head of account.

(e) Vr. No. nil of 05/2001 for ₹ 14 57.00

The expenditure was got passed in audit under head APL-034-11, but it was booked in revolving fund. Neither wrong booking has not been justified nor the booking of this expenditure has been corrected which is very serious. Hence the violation of rules & procedure may be justified besides completing the required action immediately.

(5) Write off/auction of store.

The auction of "Hot Air Oven" costing ₹ 9188.00 without obtaining technical report still required to be fully justified.

10. Para 30 Audit and Inspection Note on the accounts of O.R.S. Kangra (H.P.) for the period from 04/2000 to 03/2004.

2. Classification of research farm and cropping scheme.

Action under Rule 18.1,18.2,18.4 and 18.6 of university accounts manual has still not been completed.

3 Cases of low output

In this para 5 number (i to iv) cases of very low output were pointed out and it was requested to investigate its reasons but so far the reasons for low yield have not been justified. Therefore the needful may be done immediately.

4. Cases of irregular expenditure

(I) The booking of expenditure amounting to ₹ 38,549.00 for providing street light out of oil seed revolving fund is not in order. Therefore the expenditure may be met out of right scheme.

(II) Similarly the expenditure of ₹ 31,770.00 for construction of gate out of revolving fund is not a fit charge. Hence the entire expenditure may be recouped from the correct head.

6. Credit sale

(i) The outstanding payments mentioned at Sr. No. 1,2,3,4,7 and 8 are still pending and it is pertinent to mention here that outstanding payments at Sr. No. 1,2 and 3 are pending since Sept.,1993. Similarly remaining 3 (i.e. 4,7 and 8) are also pending since 1997,2002 and 2003 which is very serious and this matter is again brought into the notice of higher authority for taking immediate action to recover the outstanding amounts from the concerned departments.

(ii) The payment on account of sale of farm produce sold vide bill No. 059/116 dated 28.06.1994 has also not been recovered so far, the reasons of which may be given, besides making the amount good immediately and compliance shown to audit.

(7) Stock register.

The audit observation regarding maintenance of stock register, auction of material and issue of seed from store from serial number 1 to 4 have not been attended and replied. The needful may be done immediately and compliance shown to audit.

11. Para 31 Audit and Inspection Note on the accounts of KVK, Una for the period 01.04.2000 to 31.03.2003

1 (ii) Against the approved selling rate of ₹ 5.00 per kg., 750 kgs. maize mixture was sold @ ₹ 4.50 per kg. which has resulted into a net loss of ₹ 375.00 to the university, which has not been recovered from the person at fault so far.

(iii) 67 kgs. and 74 kgs. total 141 kgs. quantity of moong DMP- 8909 and SML-132 was sold @ ₹ 23.00 per kg. against the approved rate of ₹ 30.00 per kgs. Due to which the university has suffered a loss of ₹ 987.00 which has not been made good from the delinquent official so far. Similarly 4.5 kgs. produce of moong ML 610 was sold @ ₹ 16.00 per kg.

instead of approved rate of ₹ 30.00 per kgs. Due to which the university sustained a loss of ₹ 63.00 which may be recovered from the official at fault and compliance shown to audit.

(iv) 46.60 qtls. sugar cane was sold @ ₹ 100.00 per qtls. The approval of selling price from the competent authority was not got checked in audit.

(v) The approval of selling price of 25 kgs. pea mixture @ ₹ 15.00 was not got checked in audit. Therefore, to ensure that sugar cane and pea mixture was not sold less than the approved rate and university has not sustained any loss, the approved rate by the competent authority may be got checked.

(vi) Against the correct balance of 1094.70 kgs. vermi compost, the balance in stock register was taken/worked out as 797.70 kgs. The cost of difference may be accounted for and compliance shown to audit. Similarly the net loss of ₹ 2500.00 on account of sale of 125 kgs. arhar @ ₹ 16.00 per kg. instead of approved rate of ₹ 36.00 per kg. has also not been made good from the delinquent officer(s)/official(s), the needful may be done now and compliance shown to audit.

(vii) 850 kgs. Paddy (HKR-126= 38.75 kgs. + PR-126= 37.350 kgs. + HKR-126= 774 kgs. = 850 kgs.) was sold @ ₹ 5.20 per kg. instead of approved rate of ₹ 12.00 per kg. and the university suffered a net loss of ₹ 5780.00. Despite of pointing out this serious irregularity in the post audit report so far no action has been taken which is very serious. Therefore, the factual position may be ascertained immediately and recovery of the total loss may be made good with interest from the persons at fault and compliance shown to audit.

(viii) The recovery of ₹ 396.00 on account of sale of 45 kgs. basmati @ ₹ 5.20 per kg. instead of approved rate of ₹ 14.00 per kgs. is still awaited.

2. Outstanding payments

Outstanding payment amounting to ₹ 1680.00 against bill No. 35 of 10/2002 is still awaited. Therefore, the reasons for not making the amount good from the concerned for such a long period may also be fully justified besides taking immediate steps to recover the outstanding amount.

12. Para 32. Defiance of verification of store/stock rules by the university authority.

(i) Even after the audit observations the provisions described under rule 19.10., 19.11 and 28.32 to 28.53 of the university accounts manual regarding annual physical verification of all the store/stock available and immoveable property and consumable articles have not been fully complied which is very serious and where it has been done numerous cases of huge losses have been noticed. Therefore, it is once again stressed to implement the safety measure and above rules strictly to avoid any loss to the university and comptroller office may thus ensure department wise compliance and the same may be got checked in audit.

(ii) The store articles, computers, printers, lab equipments and farm and other machinery which was purchased out of projects funds were entered at the initial stages in the stock registers of the concerned projects, but after the closing of these projects, the material

was not transferred to the permanent stock registers of the concerned departments and it was also noticed that no proper inventory of the stock register was maintained in the departments. Therefore, para 32 (ii) of audit report for the period 2005-2006 needs serious attention and immediate steps to account for the material having huge value in crore may be completed and compliance shown to audit.

13. Para 33 Irregularities in the annual account of CSK HPKV, Palampur for the financial year 2005-2006.

(i) Excess expenditure of ₹ 3,05,21,296.54 as per annexure E-I at page 123 of annual account for the year 2005-2006 was incurred under different heads of grants-in-aid received from the various funding agencies may be recovered at the earliest and compliance shown to audit.

(ii) Expenditure to the tune of ₹ 14,06,979.59 was incurred over and above the grants-in-aid received from /tea board and this expenditure was debited to state agriculture head at page 123 of annual account for the year 2005-2006 which was not in order. The recoupment of this expenditure may be ensured immediately and concerned head of account may be credited accordingly under intimation to audit.

(iii) There was a balance of ₹ 63,552.98 in saving bank account number SBI 01170065018 on 31.03.2006. During the financial year 2005-2006 no transaction was done, therefore the reasons for keeping such huge amount in saving account may be justified.

(iv) In post office saving account No.1945151, there was a balance of ₹ 24,166.65.00 as on 31.03.2006 and it was found that since 1995 no transactions was done in this account and no interest has also been got accounted for which may be justified.

(v) As per page 138 of annual account for the year 2005-2006 a sum of ₹ 23,53,54,323.00 was shown invested in bank under the CLTD account out of Pension Corpus Fund. Had this amount been invested in other more interest generating schemes the university should have received more interest. The position may be re-examined and necessary steps to invest the amount in more profitable and full proof schemes may be taken under intimation to audit.

14. Para 34 Re-imburement of ₹ 57,11,562.00 from various funding agencies.

Latest position has been given in the audit report for the year 2008-2009 hence para deleted from the audit report of 2005-2006.

(N) Audit Report for the period from 01.04.2006 to 31.03.2007

1. **Para 8** Compliance verified and para settled.

2. **Para 9** Compliance verified and para settled.

3. **Para 10** Non recovery on account of deputation allowance amounting to ₹ 77,000.00 from Dr. R.S. Kisthwaria, COVAS, CSK HPKV, Palampur.

To recover this huge amount no action has been taken by the university authorities, which is very serious irregularity. It is, therefore, once again stressed that immediate steps to recover the excess paid amount may be taken and compliance shown to audit.

4. **Para 11** **Wrong payment of arrear of enhanced legal charges/legal fee amounting to ₹ 1,17,000.00 from back date.**

No action for the settlement of this para has been taken, the needful may therefore be done immediately.

5. **Para 13** Compliance verified and para settled.

6. **Para 15** **Accountal of mushroom produce of mushroom bags worth ₹ 15,485.00 (K.V.K. Kangra)**

The needed action is still awaited.

7. **Para 16** **Payment of ₹ 7,00,000.00 (Rupees five lakh & two lakh) out of scheme APL-067-11 to meet out the medical re-imbursement expenditure of pensioners/family pensioners.**

The amount temporarily transferred has still not been recouped from the correct head of account, therefore the needful may be done now.

8. **Para 17** **Post Audit Report of Seed Production Unit of CSK HPKV, Palampur for the period from April, 2000 to March, 2007.**

Revolving Fund (A-11-001-36)

- (1) **Excess issuance of 1976.54 kgs. seed of various crops valuing ₹ 63,788.00**

No action has been taken to settle this para which is very serious hence needful may be done immediately.

Revolving Fund (A-12-002-36)

- (2) Compliance verified and para settled.
- (3) **Misuse of 58 kgs. Seed worth ₹ 2236.00 due to wrong calculation/balancing.**

Despite of clear cut misuse of seed by making wrong calculation neither its cost has been recovered nor any action taken against the defaulters which may be done immediately.

- (4) **Tractor revolving fund (A-60-50-36)**

Non accountal of work done with 2949 Ltrs. of diesel through 5 number tractors.

Out of revolving fund (A-60-50-36) 2949 ltrs. diesel was issued to five number tractors and with this diesel these tractors have been shown worked for 977 hours. The detail of which is given as under.

Sr.No.	Tractor No.	Working Hours	Diesel consumed in liter
1.	HPK-9511	185.30	556.50
2.	HPK-9512	251.00	760.00
3.	HPK-9513	276.00	829.00
4.	HP-37-1998	63.00	189.00
5.	HP-37-7371	201.30	614.50
		977.00 Hours	2949 Liters

But despite of audit observations the department could not account for/justify the work of these tractors and reply of audit observation has not been furnished which is very serious. Therefore after ascertaining the factual position the required action may be taken immediately and compliance shown to audit.

(5) Non realization of outstanding payments amounting to ₹ 1,92,422.00 (Full details in Post Audit Report para 5)

Out of total outstanding payment amounting to ₹ 1,92,422.00 payments amounting to ₹ 1,38,714.00 has been realized and remaining payment amounting to ₹ 53,708.00 is still pending for realization. Therefore the needful may be done immediately and compliance shown to audit.

(6) Non recovery of cost of 270.02 kgs. fertilizer taken less in balance due to wrong calculation.

No action has been taken to recover the cost of 270.02 kgs. fertilizer which appears to have been misappropriated by making wrong calculations.

(7) Non accountal of 2407.10 kgs. fertilizer issued from the store.

No action to account for 2407.10 kgs. fertilizer has been taken. The matter is again brought into the notice of higher authority for investigating the factual position.

(8) Compliance verified and para settled.

(9) Compliance verified and para settled.

(10) Regarding disposal of 38.00 kgs. (Bevistin worth ₹ 18094.00 (i & ii))

No record was put up in support of issuance of 38.500 kgs. Bvistin worth ₹ 18094.00 and despite of audit observation, the concerned head of the department has not taken any action to find out its reasons and to make the loss good from the person at fault, which is

very serious. Hence the use of the pesticides may be pointed out or the loss may be recovered and compliance shown to audit.

(11) Non accountal of 31 kgs. atrazine amounting to ₹ 7750.00

The amount of loss may be recovered or its disposal may be got checked in audit immediately.

(12) Non disposal of 22 liters lasso (Weedicide)

No action has been taken by the department to attend the audit observation.

- (13) (i) Disposal of Weedicide worth ₹ 2916.00**
(ii) Disposal of Weedicide worth ₹ 2900.00

In case of para i & ii above no action has been taken to attend the audit observations.

(14) Non disposal of ISOPROTURON amounting to ₹ 1800.00

No action has been taken.

(15) Disposal of 1600 grams RIDOMIL MI-72 WP amounting to ₹ 2345.00

No action has been taken.

(16) Purchase of huge material without requirement

No action has been taken by the department to attend the audit observations.

Miscellaneous

- (17) (i) to (vii)** No action has been taken by the department.

9. Para 22 Compliance verified and para settled.

10. Para 23 Recovery of compensation and excess paid amount from the contractor in the work C/o one number scientist residence at Malan (Agreement No. 246 MB No. 907)

The final bill of the work which was awarded in May, 1990 has still not been prepared because of the reasons that excess payment was made to the contractor and the same were not recovered despite of repeated audit observations. Hence its responsibility may be fixed and the total loss may be recovered from the person at fault and compliance shown to audit.

11. Para 25 Disposal of 296 Nos. C.G.I. sheets received during renovation of old cow sheds in diary farm.

The incharge, diary farm has not pointed out the disposal of the old sheets, hence needful may be done and compliance shown to audit.

12. Para 26 Discrepancies in annual account for the year 2006-2007.

No action to rectify the discrepancies pointed out in para 26(i) to (iv) and (vi) has been taken. The needful may be done immediately.

(O) Audit Report for the period from 01.04.2007 to 31.03.2008

1. Para 4 Audit Fee

Latest position has been given in the audit report for the year 2008-2009 hence para deleted from the audit report of 2007-2008.

2. Para 5 Retrenchments

Para was informatory, hence settled.

3. Para 6 Outstanding payments

Latest position has been given in the audit report for the year 2008-2009 hence para deleted from the audit report of 2007-2008.

4. Para 7 Non- adjustment of temporary contingent advances.

Latest position has been given in the audit report for the year 2008-2009 hence para deleted from the audit report of 2007-2008.

5. Para-8 Deficit Financial Position

Latest position has been given in the audit report for the year 2008-2009 hence para deleted from the audit report of 2007-2008.

6. Para-9 Management of Pension Corpus Fund.

Latest position has been given in the audit report for the year 2008-2009 hence para deleted from the audit report of 2007-2008.

7. Para-10 Fixation of pay under personal promotion scheme-recovery of excess pay and allowances thereof.

Excess payment on account of fixation of pay under personal promotion scheme were made to the below mentioned five scientists of the university:

- (I) Dr. K.S. Chandel, Professor (Vegetable Science)
- (II) Dr. Arun Kumar, Senior Scientist (Entomology).
- (III) Dr. S.C. Negi, Scientist (Agronomy).
- (IV) Dr. S.K. Chauhan (Agri. Economics).
- (V) Dr. D.R. Thakur (Agri. Economics).

But no action has so far been taken to recover the amounts paid in excess which is very serious, hence the specific action taken in r/o recoveries involved from above mentioned scientists may be reported to audit at the earliest.

8. Para-11 Recovery of ₹ 3,83,814.00 on account of excess payment of pay & allowances from Sh. Sat Pal, Junior scale stenographer.

The matter regarding recovery of excess payment amounting to ₹ 3,83,814.00 for the period of wrong promotion was taken up with comptroller and registrar vide audit requisition number 88 dated 13.09.2007. The relevant rules, Govt. instructions and the orders of the competent authority to waive off the recovery of this huge amount may be intimated to audit failing which the amount worked out and intimated vide audit requisition number 88 dated 13.09.2007 may be recovered at the earliest and compliance intimated to audit.

9. Para-12 Recovery of fine amounting to ₹ 2600.00 paid to R.T.O. Dharamshala (COVAS).

An amount of ₹ 2600.00 was paid as fine charges to R.T.O. Dharamshala on account of late payment of new permit charges for vehicle No. HP-37B-9004. This matter was also taken up with the Dean, COVAS by the comptroller, but no action has been taken to justify or recover the amount of fine from the persons at fault. Therefore, the needful may be done and compliance shown to audit.

10. Para-13 Huge Loss of interest due to wrong drawl and retention of huge amounts of contingent advances out of university account.

Numerous cases of drawl of temporary advances in violation of rule contained in chapter 7 of university accounts manual and retention of cash in hand or to keep the amount in the shape of banker cheque/bank drafts were brought into the notice of concerned HOD's and comptroller and finally the position was depicted in this para to stop this practice and fix the responsibility in all the cases pointed out by the audit. But despite of all this, no action to submit the reply of this para has been taken which is very serious. Therefore either the lapses may be justified under rules or the responsibility for the loss may be fixed under intimation to audit.

11. Para-14 Wasteful expenditure in addition and up-gradation of Ganesh Bhawan.

The building of Ganesh Bhawan was completed in all respects in the beginning of 2007. The inauguration was postponed and to upgrade this building an expenditure of ₹ 25 lakhs was incurred in the repeated items work such as white washing, painting replacement of fitting and fixture, polishing etc. Therefore without putting the building into use even for a single day the huge expenditure on renovation/ up gradation and change of use of building may be fully justified.

12. Para-15 Recovery of excess expenditure amounting to ₹ 61,970.00 incurred against the deposit amounts of various deposit works.

At the time of final adjustments of the temporary advances of deposit works, it was noticed that the actual expenditure was in excess of the amounts deposited by the departments and the amount of excess expenditure was not got re-imbursed from the concerned departments. Therefore, the excess expenditure of ₹ 61,970.00 as pointed out in the para may be recovered from the concerned departments.

13. Para-16 Disposal of G.I. pipes worth ₹ 27,08,368.00 purchased from M/s. Jindal Industries, Ltd. Hisar.

Compliance verified and para settled.

14. Para-17 Disposal of C.G.I. Sheets worth ₹ 40,224.00 (Executive Engineer (C)).

Compliance verified and para settled.

15. Para-18 Award of rescinded fencing work on two tender basis on exorbitant higher rates.

The work protection of experimental farm at Holta (SH: Providing & Fixing barbed wire fencing) was rescinded due to non-execution/ start of work by the contractor. After rescinding the work the tenders were re-invited and the work was again awarded on the basis of two tenders at 47.06% above the amount put to tender at total cost of ₹ 8, 71,321.85 to Shri Ajay Bawa. The execution cost was higher by ₹ 1, 09,891.85 and the rate of premium paid was also ever highest in comparison of similar works awarded at Palampur campus which may be fully justified and the record in support of forfeiture of earnest money of Shri Vijay Kumar contractor may also be got checked in audit.

16. Para-19 Non-accountal of old material received after replacement from old lab-cum-office building, Bee Keeping Research Station, Nagrota Bagwan.

During the renovation work of old lab-cum-office building, Bee Keeping Research Station at Nagrota Bagwan, old material such as doors, window frames, windows, C.G.I. sheets and other huge old material was received which was handed over to the station incharge by the contractor through Junior Engineer of construction division but the stock entries and further disposal of the material was not pointed out on the acknowledgement receipt. Therefore, the entire material may be taken in the stock and its stock entries and further disposal may be got checked in audit.

17. Para-20 Award of civil work over and above the justified rates.

The renovation work of bulk pasteurization tunnel mashroom for production and training at CSK HPKV, Palampur was awarded to Shri Paras Sood, contractor on exorbitant higher rates than the departmental justification prepared for this work and negotiation was required to bring the rates at par or below the departmental justification. But the work was awarded as such on the higher rate which may be justified. Hence, the total amount of the loss may be worked out and its responsibility may be fixed and compliance intimated to audit.

18. Para-21 Award of construction work of farm building (SH: C/O Implement Shed) at RSS, Malan on exorbitant higher rates.

Two different works under SH: C/o covered threshing floor & open platform and C/o implement shed at RSS, Malan were awarded to Shri Pankaj Parwan on 18.40% and 41.02% above the amount put to tender. Both the works were to be executed in the same campus of the research station and these works were awarded within one month period to the same contractor. The matter regarding award of similar work to the same contractor in the same location within short period of 22-23 days on higher rates without preparing justification may be justified and responsibility for the loss occurred to the tune of ₹ 38756.42 may be fixed and compliance shown to audit.

19. Para-22 Award of major construction works on two tender basis.

The construction division has awarded some of the major construction works on two tender basis in violation of the works rules. Despite of audit observations, the department has not submitted reply so far. Hence the award of major works on two tender basis may be justified.

20. Para-23 Maintenance of Contractor Ledger, Priced Stock Ledger and other record in respect of construction works.

It was found that the initial records such as contractor ledger, work abstract, register of works expenditure and priced stock ledger were not maintained properly and as per the procedure prescribed in the accounts manual. These records may be maintained properly and compliance shown to audit.

21. Para-24 Hiring of private accommodation without proper rent assessment for Shimla Guest House.

No action for the settlement of this para has been taken. Therefore, the assessment of monthly rental charges may be got done from the concerned office and rent so assessed may be intimated to this office to release/pass the payment in future accordingly.

22. Para-25 Payment of token tax amounting to ₹ 13,750.00 after a long period of 16 to 25 years of its becoming due.

Payment of token tax amounting to ₹ 13,750.00 for the period from 01.04.1978 to 03/1990 in respect of car No.HPK9596 and truck No. HPK 6597, Department of Dean, COA has been admitted in audit subject to the certain audit observations, but no action has been taken to attend these audit observations.

23. Para-26 Purchase of tyres for vehicle No. HP-37A-3848 (Vr. No. 81/36 of 02/2008 for ₹ 15750.00 of COVAS.

Tyres for vehicle No. HP-37A-3848 were purchased by the Dean, COVAS, the payment of which was admitted in audit subject to certain audit observations but no action has been taken to attend these audit observations.

24. Para-27 Post Audit Report of department of Agricultural Engineering for the period from 01.04.1999 to 31.03.2008.

The post audit report contains 25 number audit paras and the following important paras are also included in the main audit report of the university:-

(I) Non production of auction record and accountal of amount received after the sale proceeds of obsolete items.

No record was put up in support of items of non-consumable and consumable nature auctioned during the period from 2002 to 2008. The concerned head of the department has not taken any action to provide the information required as mentioned in the para.

(II) Less accountal of material worth ₹ 1010.00 due to wrong balancing in stock register (NATP-028-13).

(a) No action has been taken to recover the loss of ₹ 730.00 due to wrong balancing of the material. Therefore, needful may be done immediately and compliance shown to audit.

(b) No action has been taken to recover the cost of 20 kg soyabean amounting to Rs. 280.00 which arised due to wrong balancing in the stock register.

(III) Non accountal of sale proceeds of soya products for the period from 15.07.2000 to 08.05.2001

Stock entries and further disposal of soya product prepared during the period from 15.07.2000 to 08.05.2001 out of 87.6 kgs. soyabean were not pointed out which may be got checked in audit.

(IV) Issuance of different material for fabrication of instruments without any job card or other related documents & their further disposal (ICAR-016-13)

Different materials as mentioned in the para were issued from the stock register of workshop for fabrication of different instruments without any proper job card and related documents which are essential to ascertain the cost of instruments. Therefore, the cost of all the instruments fabricated which are given in this para may be determined and entered in machinery register.

(V) Fabrication of instruments/equipments without job card, determination of production/manufacturing cost thereof (ICAR-016-13)

Instruments shown in the para were manufactured in the workshop of the department for sale without opening the job card which was essential to ascertain the cost of instrument. Therefore, the cost and details of total material issued for the fabrication of these instruments may be worked out and compared with the disposal price and compliance shown to audit and in future the prescribed procedure may be followed strictly and compliance shown to audit.

(VI) Purchase of angle iron amounting to ₹ 6,684.00 without requirement (ICAR-016-13)

Angle iron amounting to ₹ 6,684.00 was purchased by the department without requirement which has caused blockage of funds unnecessarily. The reasons for not using the angle iron till to date have also not been given so far.

(VII) Purchase of gear oil amounting to ₹ 2,200.00 without requirement (ICAR-016-13).

No action has been taken by the department to attend the audit observation.

(VIII) Less deposit of ₹ 791.00 justification thereof.

No action has been taken to recover ₹ 791.00 on account of less deposit of incomes in the university account.

(IX) Deposit of income in the main account.

Income of ₹ 5348.00 received through different receipt books mentioned in the para has not been taken in the income register which may be traced and got checked in audit immediately.

25. Para-28 Audit observations pertaining to annual account for the

year 2007-2008.

During the period from 01.04.2007 to 31.03.08, total amount of ₹ 54, 50,000.00 was transferred from various sub-heads of students funds accounts to the state agriculture scheme and it was also taken as domestic income, which is against the provision of the rules. Therefore, it may be rectified immediately to present the true picture of accounts of the university.

Part- II

Para 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 and Postgraduate Studies.

The present audit and examination of accounts of CSK HPKV, Palampur for the period from 01.04.2008 to 31.03.2009 was conducted in the Resident Audit Scheme, CSK HPKV, Palampur which was headed by Shri Dharma Singh Chaudhary, Deputy Controller (Audit) The audit report has been prepared on the basis of information furnished and made available by the controlling officer of the institution. The Local Audit Department disclaims any responsibility for any misinformation or non-submission of information on the part of auditee. The responsibility of audit is confined to the month selected for the detailed check for post audit.

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

Sr.No.	Name of Officer	Period
(I)	Vice-Chancellor	
1.	Dr. Tej Partap, Vice-Chancellor	01.04.2008 to 31.03.2009
(II).	Comptroller	
1.	Sh. Ved Prakash Sharma, Comptroller	01.04.2008 to 27.08.2008
	Sh. B.R.Dhiman	28.08.2008 to 31.03.2009

Para 2 Financial Position

The Comparative Financial position of the CSK HPKV, Palampur for the last three years is given as under:-

	2006-2007	2007-2008	2008-2009
Opening balance	7,54,99,717.60	9,43,22,171.94	127511899.31
Income including grants-in-aid received from the H.P.Govt. & ICAR etc.	70,01,21,015.34	718065399.37	785806196.25
Total:-	77,56,20,732.94	812387571.31	913318095.56
Expenditure incurred During the year	68,12,98,561.00	68,48,75,672.00	777510376.00
Closing balance as on 31st March	9,43,22,171.94	127511899.31	135807719.56

The main sources of income are grants-in-aid received from the H.P.State Govt., ICAR, Govt. of India and domestic receipts derived from the sale of agriculture, horticulture and fisheries produces and sale of milk etc. and also receipt of amounts of Institutional charges from different projects/schemes. The expenditure is mainly on maintenance, development promotion and extension of education, animal husbandry, forestry, tea Industry, horticulture & fisheries etc. and construction and maintenance of university buildings and other allied works including deposit works executed for other institutions such as H.R.T.C. and Animal Husbandry department etc.

The increase in the amount/figures of income & expenditure during the year 2008-2009 in comparison to the figures for the year 2006-2007 and 2007-2008 was due to receipts of more amounts of grants-in-aid from the funding agencies and more projects sanctioned & funded by the ICAR and Govt. of India.

In addition to the above closing balance of ₹ 13,58,07,719.56 as on 31.03.2009 of the university general account, the closing balance of other accounts viz GPF & CPF accounts, pension corpus fund account and revolving funds accounts maintained by the various departments of CSK HPKV which do not form the part of the university main account as stood on 31.03.2009 are detailed at **Annexure “A”** of this audit report.

Para 3 Grants-in-Aid

The Grants-in-Aid to the tune of ₹ 70,96,44,524.00 have been received by the CSK HP Krishi Vishavavidyalaya, Palampur during the year 2008-2009 from the various sources, such as Agriculture, Animal Husbandry and Fisheries departments of the State Govt. of Himachal Pradesh, Shimla, the Indian Council of Agriculture Research, New Delhi and Govt. of India etc. as per details given below:-

A.	H.P.State Grant	(in ₹)
	Agriculture department	27,15,00,000.00
	Animal Husbandry department	17,00,000.00
	Fisheries department	1,00,000.00
	SCSP	10,65,00,000.00
	Total:-	37,98,00,000.00

B.	ICAR	
	ICAR Co-Coordinated Projects.	7,00,49,843.00
	Krishi Vigyan Kendra's	4,55,66,000.00
	Central Development Assistance	8,70,70,000.00
	ICAR Ad hoc Projects	1,39,45,405.00
	Total:-	21,66,31,248.00
C.	G.O.I. Ad hoc Project	2,40,32,165.00
D.	Miscellaneous Projects	4,37,76,027.01
E.	Common Facilities & Service use	1,09,01,408.00
F.	NAIP	3,45,02,524.00
G.	Foreign Aided Projects	1152.05
	Grand .Total (A+B+C+D+E+F+G)	70,96,44,524.06

Para 4. Audit Fee

As per para 4 of audit report for the period from 01.04.2007 to 31.03.2008 an amount of ₹ 36,00,000.00 was pending for payment on account of arrear of audit fee for the period from 01.04.2004 to 31.03.2006. (2004-2005 ₹ 15,29,031.00+2005-2006 ₹ 20,70,969.00 = ₹ 36,00,000.00). The Comptroller, CSK HPKV, Palampur is therefore requested to please remit the remaining amount of audit fee, to the Director, Local Audit Department, H.P. Shimla-9 through bank draft immediately for further crediting the same in the Govt. treasury, because A.G. H.P. and finance department has taken very serious view for non-depositing this huge amount in the Govt. account.

Para 5. Retrenchments and recoveries amounting to ₹ 8,90,481.00

Retrenchments and recoveries to the tune of ₹ 8,90,481.00 were made/effected during the period from 01.04.2008 to 31.03.2009 from the various bills/payments vouchers presented for pre-audit which were passed for excess/wrong payments by the Heads of the departments/DDO's of the various departments of CSKHP Krishi Vishavavidyalaya which clearly indicates that no proper/effective checks are being exercised at the level of DDO's/HOD's in the bills/payment vouchers. The Comptroller is requested to issue necessary instructions to all the DDO's/HOD's of the university to apply adequate checks while processing the bills/vouchers to avoid such excess/irregular payments in future.

Para 6 Outstanding-inter-departmental recoveries amounting to ₹ 6, 13,617.05

Out of total inter-departmental recoveries amounting to ₹ 6,56,954.00 pointed out in Para 6 of audit report for the year 2007-2008, an amount of ₹ 1,33,436.00 was got recovered during current financial year and the amount was reduced to ₹ 5,23,518.00. During 2008-2009 an amount of ₹ 90099.05 remained due for further realization and thus the total recoverable amount as on 31.03.2009 has become ₹ 6,13,617.05 the details 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.

Para- 7 (a) Non- adjustment of temporary contingent advances amounting to ₹ 3,11,14,185.00.

Temporary contingent advances amounting to ₹ 3,11,14,185.00 were pending for adjustment as on 31.03.2009. In the said figures, the huge amount involve to those advances, which were drawn at the fag end of the financial year 2008-2009.

(b) Deposit Works.

For the construction, repair, renovation and extension of various civil and electrical works of various departments of the university huge amounts were deposited by these departments with the construction division. Against the total deposits of ₹ 7,37,02,600.00, expenditure incurred up to 09/2010 amounting to ₹ 4,87,01,128.00 was checked in audit and balance amount of ₹ 2,50,01,472.00 was pending for utilization. This figure has been worked out on the basis of reducing balance method up to 09/2010, but the work wise completion reports may be prepared and the final adjustments of all the deposit amounts of various departments may be ensured at the earliest.

It is again stressed that the advances may only be drawn when these are most urgent and the adjustment may be ensured immediately as per the rules and procedure specified in the university accounts manual. The details of outstanding contingent advances and deposit works is given as under:-

Sr. No.	Name of Department	Column "A" Amount of contingent advance	Column "B" Amount of deposit works		
			Amount of advance	Expenditure incurred up to 09/2009	Balance amount of deposit works
1.	Dean, COVAS	648917	4000363	3957000	43363
2.	Dean. COA	1755004	0	0	0
3.	Entomology	5684503	0	0	0
4.	Comptroller's Office	1483240	0	0	0
5.	K.V.K.,Kangra	386700	829000	829000	0
6.	K.V.K., Una	495517	0	0	0
7.	ORS, Kangra	191863	330000	330000	0
8.	Plant Pathology	2841235	1194203	959067	235136
9.	R.S.S. Sangla	10000	0	0	0
10.	S.W.O.	810810	412569	0	412569
11.	Fodder Section	717260	0	0	0
12.	R.S.S. Leo	100000	0	0	0
13.	RSS, Lari	133499	0	0	0
14.	Soil Science	430322	0	0	0
15.	K.V.K. Berthin	0	538346	435379	102967
16.	Seed Production Unit	2451616	7597100	4945789	2651311

17.	D.E.E.	2396686	0	0	0
18.	D.A.B	486600	0	0	0
19.	Animal Nutrition	1344009	0	0	0
20.	HAREC, Bajaura	153000	550000	444856	105144
21.	Dean, COHS.	215000	0	0	0
22.	R.S.S. Sundernagar	0	234842	0	234842
23.	K.V.K. Mandi	125000	1718137	1681601	36536
24.	Live Stock Farm	800000	0	0	0
25.	Construction Division (Misc.)	767529	53481898	33008233	20473665
26.	Agro-Forestry	2257075	0	0	0
27.	Plant Breeding (Crop Improvement)	2498500	0	0	0
28.	Horticulture	1680000	2316328	1837422	478906
29.	Plant Physiology	0	65110	0	65110
30.	Vegetable Science	0	130800	101619	29181
31.	Agronomy	0	257604	171162	86442
32.	Agriculture Engineering	45000	0	0	0
33.	KVK Bara	105300	0	0	0
34.	KVK Bajaura	0	46300	0	46300
35.	HAREC Dhaulakuan	100000	0	0	0
Grand Total:-		31114185	73702600	48701128	25001472

Therefore, the requisite action for the adjustment of outstanding advances may be taken immediately and compliance shown to audit.

Para 8 Re-imbursement of ₹ 6,65,60,680.00 from various funding agencies.

(a) Out of total recoverable amount of ₹ 6,75,46,915.00 an amount of ₹ 9,86,235.00 was recovered during 2008-2009 from the funding agencies and the balance amount of ₹ 6,65,60,680.00 was due to be recovered, the details of which is given as under:-

Sr. No.	Name of Department	Name of Scheme & code No.	Year	(-) Closing balance	GUC Register Page No.
1.	Agri. 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	23763.00	53/1
3.	Animal Nutrition	Studies on the carrying	1996-97	20304.00	55/1

		capacity of pastoral grass land. ICAR			
4.	Entomology	Pesticides pollution in Tea garden of HP. GOI	1996-97	34982.00	271/2
5.	Comptroller's	Installation of Green House for research purpose.	1997-98	10377.00	167/1
6.	Agro. Forestry	Agroforestry ORP Zone I&II	1999-00	31131.00	39/1
7.	Comptroller's Office	APIS under information system development of NATP in respect of civil work and strengthening of LAN system.	1999-00	724777.00	115/1
8.	Dean, COVAS	Studies on early diagnosis and treatment of induced traumatic.	1999-00	11016.00	231/2
9.	HAREC, D/kuan	ICAR 19-103	1999-00	1286062.00	74/3
10.	S.W.O.	GOI-826-30	2000-01	2395.00	282/2
11.	Animal Nutrition	Ad hoc ICAR-23-44	2001-02	52439.00	59/1
12.	T.H.T	Tea Board	2001-02	1996177.00	300/2
13.	D.E.E.	Misc. 44-35	2002-03	588.00	182/1
14.	HAREC, D/kuan	Adhoc ICAR	2002-03	8723.00	105/3
15.	Soil Science	Misc-009-15	2002-03	19523.00	88/1
16.	Entomology	Misc. 514-19	2003-04	28480.00	272/2
17.	Plant Pathology	Ad hock ICAR 144-17	2003-04	17209.00	124/1
18.	S.W.O.	Misc-869-30	2004-05	16771.00	283/2
19.	Soil Science	Misc-541-15	2004-05	789.00	158/1
20.	Soil Science	Misc. 540-15	2004-05	25238.00	159/1
21.	Soil Science	Misc- 046-15	2004-05	480.00	168/1
22.	ORS, Kangra	Ad-GOI 337-79	2004-05	90290.00	58/3
23.	Plant Pathology	Ad-ICAR-158-17	2005-06	47615.00	191/2
24.	ORS, Kangra & HAREC, D/kuan	Misc-785-79 Misc-764-73	2006-07	5000.00	137/3
25.	HAREC, D/kuan	I CAR Ad hoc-174-73	2006-07	54970.00	117/3
26.	HAREC, D/kuan	Adhoc- ICAR- 173-73	2006-07	19091.00	22/3
27.	HAREC, D/kuan	Adhoc- ICAR- 168-73	2006-07	29919.00	26/3
28.	Agri. Economics	ICAR-185-18	2007-08	48633.00	335/2
29.	Agro. Forestry	Adhoc ICAR 333-21	2007-08	9415.00	233/2
30.	Agro forestry/ Estate Officer	Ad hoc ICAR-206-21 & 206-32	2007-08	1422.00	366/2
31.	Comptroller's Office	State Scheme Ani.Hus. Deptt.	2007-08	23275118.00	117/1
32.	Soil Science	Misc.607-15	2007-08	31213.00	42/3
33.	HAREC, Bajaura	Misc-892-72	2007-08	64409.00	358/2
34.	Plant Breeding	Adhoc-ICAR-201-14	2007-08	115266.00	285/2
35.	Horticulture	Adhoc ICAR-195-22	2007-08	18862.00	352/2
36.	HAREC, K/seri	Ad hoc ICAR-192-74	2007-08	242471.00	171/3

37.	Agri. Economics	ICAR-189-18	2008-09	317767.00	333/2
38.	Agri. Economics	ICAR-187-18	2008-09	11218.00	334/2
39.	Animal Nutrition	Adhoc-ICAR-202-44	2008-09	381288.00	72/1
40.	Comptroller's Office	State Scheme of Agri. Deptt.	2008-09	33731117.00	116/1
41.	Comptroller's Office	State Scheme, SESP	2008-09	1777885.00	44/4
42.	Comptroller Office (RSS Sangla)	Mini Mission-Misc-913-83	2008-09	15625.00	11/5
43.	Comptroller Office (RSS Lari)	Mini Mission-Misc-920-85	2008-09	13493.00	25/5
44.	Comptroller Office (Soil Science)	Mini Mission-961-15	2008-09	209049.00	41/5
45.	Plant Pathology	Ad hoc GOI-417-17	2008-09	36939.00	47/4
46.	Soil Science	Misc-637-15	2008-09	279144.00	308/2
47.	ORS, Kangra	ICAR-015-79 (Part-II)	2008-09	27386.00	49/3
48.	HAREC, Bajaura	Adhoc ICAR-197-72	2008-09	61734.00	351/2
49.	Agri. Engineering	GOI-Adhoc-309-13	2008-09	311457.00	28/1
50.	Vegetable Science	Adhoc-ICAR-190-20	2008-09	209698.00	247/2
51.	Chemistry & Bio-Chemistry	Adhoc-ICAR-194-26	2008-09	217124.00	256/2
52.	Director Research	Adhoc-ICAR-199-34	2008-09	219591.00	261/2
53.	Plant Breeding	Adhoc-ICAR-203-43	2008-09	155597.00	286/2
54.	Animal Breeding	Ad hoc ICAR-204-43	2008-09	34649.00	362/2
55.	Dean. COA	Ad-GOI-392-12	2008-09	184001.00	32/4
	Total			66560680.00	

Therefore, the above amount may be recovered immediately and compliance intimated to audit.

(b) While checking the (-) closing balances of the various projects/schemes, it has been observed that ₹ 82,673.00 as pointed out at sr. no. 5 of para 34 of audit report 2005-2006 was recoverable from the funding agency of the project "Evaluation and utilization of Apple Pomaec in Animal Ration", Department of Animal Nutrition. Out of total recoverable amount ₹ 58,910.00 was remitted by the funding agency vide letter No. Bud.4-56/88 HPKV/4398-4400 dated 05.11.1999 and balance ₹ 23,763.00 was with held for want of full justification of excess expenditure from the Head, Department of Animal Nutrition vide letter No.Bud.4-56/98/HPKV/46649 dated 14.07.1999. But HOD, Animal Nutrition has not furnished the justification in order to release the balance amount of ₹ 23,763.00 even after the lapse of 11 years. Therefore, full justification of excess expenditure may be furnished to recover the balance withheld amount of ₹ 23,763.00 from the funding agency.

Para-9 Management of pension corpus fund.

The pension scheme was introduced in the university vide Notification No. 1-128/88-HPKV/A/cs./01-81 dated 01.01.1997 and as per pension rule 1.2 (iii) an opportunity was also given to all those employees who had been retired during the period 01.01.1986 to the date of

above notification to opt the pension scheme subject to the conditions laid down in rules 1.9 (i & ii). After the implementation of pension scheme and option exercised by the university employees, two categories of employees were emerged i.e. one category which adopted the Pension-cum-GPF scheme and other who opted to be continued in the existing scheme of contributory provident fund scheme. Later on this university also adopted the contributory pension scheme launched by the H.P. State Govt. for those employees who were appointed on or after 15.05.2003 on the same terms and conditions as were approved by the state govt. vide notification No.QSD-3-17/07-CSKHPKV/Funds-74995-619 dated 20.10.2007. Thus now in the university, there are three categories of the employees viz (I) Pensioners-cum-GPF account holders (II) CPF Account holders and third category is governed by the contributory pension scheme.

To implement the pension scheme under Pension Rule 1.1 “Pension Corpus Fund” was established in the university by transferring the CPF contribution made by the university along with interest accrued thereon in respect of the employees who had opted for pension scheme. This fund was made self sustainable and it was further 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-lapseable 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 october & march”. The pension corpus fund has been maintained as per the rules and other provisions made there in from time to time.

The process of converting the CPF accounts in to GPF and pension corpus fund in respect of all those employees who had opted for pension scheme was started immediately after the implementation of the scheme in 1997. In 2002 again an opportunity for second option was given to left out university employees vide notification No.1-128/02-IPS-CSK HPKV(Pension)-55744-886 dated 25.07.2002 and consequently the process of conversion of CPF accounts into GPF-cum-Pension scheme remained continue till 2004. The comparative financial position of pension corpus fund from 1997-1998 to 2008-2009 as per the annual accounts of this period is given as under:-

Pension Corpus Fund

Sr. No.	Financial year & Annual A/c. Page	Opening balance	Receipts	Total	Payment	Closing balance
1.	1997-98, 112	4480305.00	14022493.00	18502798.00	9870229.00	8632569.00
2.	1998-99, 113	8632569.00	20476506.00	29109075.00	8574504.00	20534571.00
3.	99-2000, 114	20534571.00	33801657.58	54336228.58	17336217.00	37000011.58
4.	2000-01, 112	37000011.58	97403809.64	134403821.22	21711496.00	112692325.22
5.	2001-02, 130	112692325.22	36300704.41	148993029.63	22233979.00	126759050.63

6.	2002-03, 132	126759050.63	31832765.54	158591816.17	25220948.00	133370868.17
7.	2003-04, 139	133370868.17	65038773.09	198409641.26	30744940.00	167664701.26
8.	2004-05, 145	167664701.26	114365944.65	282030645.91	43141361.00	238889284.91
9.	2005-06, 138	238889284.91	22842581.13	261731866.04	39744865.00	221987001.04
10.	2006-07, 135	221987001.04	75174704.96	297161706.00	44038646.00	253123060.00
11.	2007-08, 133	253123060.00	34048250.00	287171310.00	58545798.00	228625512.00
12.	2008-09, 137	228625512.00	49306129.00	277931641.00	91066276.00	186865365.00

The above financial position from 1997-98 to 2008-2009 also revealed the following facts:-

(i) During the period from 1997-1998 to 2004-2005 the CPF accounts of all those employees who opted for pension scheme were bifurcated and university share of CPF contribution plus interest was credited into Pension Corpus Fund.

(ii) The major portion of the total deposit in the Pension Corpus Fund up to 2004-2005 was on account of accumulated amounts transferred from the respective CPF accounts.

(iii) After the implementation of contributory pension scheme w.e.f. 15.05.2003, the new subscribers to the pension corpus fund have been stopped.

(iv) The graph of annual payments made out of Pension Corpus Fund from 1997-1998 to 2008-2009 has been increased from ₹ 98,70,229.00 to ₹ 9,10,66,276.00.

(v) In the year 2008-2009 against the total receipts of ₹ 4,93,06,129.00 total payments of ₹ 9,10,66,276.00 were made. This difference will be more than double in the revised pay scale.

(vi) Consequent upon the revision of pay scales w.e.f. 01.01.2006 the retiral benefits including gratuity of more than 200 pensioners who have retired after 01.01.2006 are also due for revision and approximately 50% of the balance amount available in the pension corpus fund will be exhausted for the payments on account of retiral benefits arrears.

From the above position it is emerged that in view of the present position this fund will be totally exhausted by the end of 2011 whereas the regular payments liability will be more than three times in comparison to 2008-2009.

Therefore, in view of the forthcoming situation, this matter is brought into the notice of the higher authorities of the university to take a suitable policy decision to make this fund self sustainable by augmenting the sources of receipts of this fund to meet out the liabilities on account of pensionary benefits in near future.

Para-10**Deficit Financial Position****(I) State Schemes**

The financial position of the state schemes is 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 details of grants-in-aid received from state govt., domestic income and expenditure incurred (in lakhs) during the last nine years is given as under:-

Sr. No.	Year	Opening Balance	Fund Received	University Income	Total	Exp.	Deficit	Page No.
1.	2000-2001	24	2143	119	2286	2546	(-)260	107
2.	2001-2002	(-)260	2605	108	2453	2697	(-)244	117
3.	2002-2003	(-)244	2753	120	2629	2723	(-)94	123
4.	2003-2004	(-)94	2686	123	2715	2884	(-)169	133
5.	2004-2005	(-)169	2635	147	2613	2834	(-)221	123
6.	2005-2006	(-)221	3309	146	3234	3525	(-)291	123
7.	2006-2007	(-)291	3000	190	2899	3279	(-)380	120
8.	2007-2008 Transfer from NATP	(-)380 (+)5	3300	318	3243	3665	(-)422	118
9.	2008-2009	(-)422	3798	297	3673	4264	(-)591	123

The above position clearly shows that the opening deficit of ₹ 0.94 crore in 2003-2004 has increased in six years by more than six times to ₹ 5.9 crore at the close of financial year 2008-2009.

The study of financial position reveals that the institution is fully dependent on Grants. The Annual income from own sources is negligible i.e. ₹4 Crore only. The university has lot of potential to raise it, but no serious efforts were ever been made in this direction to make it self sufficient. However efforts could have been made to raise income from its forms existing at various places by offering seeds, animal Husbandry, bee-keeping and fisheries etc. besides introducing self financing scheme in the education and research sphere to strengthen the financial position of the university. On the other hand, owing to inadequate financial resources, curtailment in expenditure on a/c of pay & allowances and restructuring of organization set up in genuine manner is need of the hour. Therefore, staffing pattern requires review under high powered committee. This is a matter of serious concern, which requires special attention of the university authorities management.

(II) ICAR All India Coordinated Research Projects

The position is more precarious in respect of ICAR All India Coordinated Research Projects which are being run on 75:25 sharing basis. 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 every year the approximate liability on account of state share is ₹ 1.5 crore and this deficit is also increasing since 2000-2001.

(III) Reasons for ever increasing deficit of the University

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

- (i) No separate budget allotment is made for medical re-imbursement and T.A. and this expenditure is met out of grants-in-aid under salary head.
- (ii) Pensionary benefits are met out of Pension Corpus Fund, but leave encashment and gratuity of CPF holder is charged to salary head.
- (iii) Increase in additional salary expenditure due to regularization of DPL's, grant of NPA to Vety. teachers, filling up the posts of Vety. & Animal Science and grant of I.R. and A.D.A. for which from time to time the adequate amount of grants-in-aid were not received from the funding agencies.
- (iv) Deficit on account of 25% share of ICAR all India Coordinated Projects is the major component of total deficit and it is heavily increasing every year.
- (v) Non implementation of clarification 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 increment at the time of appointment which involve huge overpayments and re-fixation of pay.
- (vi) Non recovery of deficit amount from Tea Board of India.

The perusal of above details shows that the expenditure and total deficit of the university is increasing year after year and the university is not able to contain its expenditure especially on account of salary within the available grants-in-aid. The main reason of which is that in the demand of grants-in-aid the provisions for medical re-imbursement, T.A., 25% state share of ICAR all India Coordinated projects, leave encashment and expenditure on other related misc. items in pay and allowances are not meticulously worked out and incorporated in the demand statement and thus grants-in-aid is released on the basis of the position of previous years.

There are certain expenditure such as maintenance of buildings, office expenses, telephone, electricity, repair and maintenance of vehicles, livery articles, outsourcing of services like security and sweeping etc. for which no funds are being provided under grants-in-aid rather this expenditure is being met out of university sources leaving no surplus funds for supporting the salary expenditure, research activities in the labs and fields which is also slowing down the general growth of the university.

(IV) Management of Income and Expenditure

(i) Domestic Income

The details of domestic income received under various heads during the year 2008-2009 is given as under:-

Sr.No.	Particulars	Amount
1.	State Agriculture Schemes	25914079.02

2.	SCSP	3761475.00
3.	State Fisheries Schemes	88604.00
4.	ICAR projects	489543.00
5.	KVK Schemes	79397.00
6.	Interest (HQ)	19240.00
7.	ICAR Ad hoc projects	10157.17
8.	Govt of India Ad hoc projects	74183.00
9.	Misc. Ad hoc Projects & interest	41790.00
10.	CFSU (Common Facilities Service Use)	946398.00
11.	FADP (Interest)	7700.00
12.	Self Finance Scheme (SFS)	8323540.00
13.	NAIP	238121.00
	Total	39994227.19

The perusal of above details shows that the income of agricultural and other related components is very small and despite of introducing self financing schemes for admissions in different courses the income is ranging between ₹ 1.5 crore to ₹ 3 crore for the last 10 years whereas the expenditure and liabilities have increased manifold causing uncovered gap (deficit) of ₹ 5 to ₹ 6 crore every year. The total domestic income is not even sufficient to meet out the non salary expenditure of the university for which no regular provision of grants-in-aid has been made and the practice of making temporary arrangements in the absence of proper planning has adversely affected the financial position of the university.

Therefore from the ongoing position it is gathered that the university shall have to adopt short term and long term strategies to augment and develop its sources to generate and increase the domestic income and side by side to cut down the expenditure.

(ii) Strategies to increase the income

Huge manpower, technology expertise, infrastructure, land and other means are available in the university and in the recent years some of the departments have succeeded to generate good amount of income. Therefore, in view of the increasing liabilities and present situation of receiving the grants-in-aid, it is important to formulate proper planning to generate and increase the income of the university.

(V) Expenditure Control

(i) Restructuring and rationalization of man power

The main focus of the university is teaching, research and extension, Besides these activities, the university is also concentrating on some projects to generate and improve the health of domestic income. But without proper/planned financial control, it will be very difficult to improve the financial health of the university. The detail of the entire staff (teaching & non-teaching and other staff) is given as under:-

Sr.No.	Position/Posts/Category	Sanctioned Strength	Actual Strength	Remarks
1.	Statutory Officers	13	5	

2.	Teaching/Scientific/Research Staff 1. Teaching 2. Research 3. Extension Total:-	263 176 85 524	179 120 63 362	
3.	Administrative, Ministerial & Personal Staff	450	330	
4.	Laboratory and Field Staff	353	230	
5.	Library Staff	31	18	
6.	University Health Centre	6	4	
7.	Drivers/Conductors	78	56	
8.	Other Miscellaneous Staff * DPLs	53	90	* Includes 53 DPLs
9.	Engineering/Workshop Staff	138	109	
10.	Category "D"	1018	921	
	Grant Total:-	2664	2125	

(ii) Students Strength

Programme		Boys	Girls	Total
Agriculture	B.Sc.	91	136	227
	M.Sc.	60	37	97
	Ph.D.	29	14	43
Dr. G.C. Negi College of Vet. & Animal Sciences	B.V.Sc. & AH	122	67	189
	M.V.Sc.	50	20	70
	Ph.D.	2	-	02
Home Science	B.Sc.	-	45	45
	M.Sc.	1	23	24
	Ph.D.	-	08	08
Basic Science	B.Sc.	45	107	152
	M.Sc.	08	50	58
	Ph.D.	02	09	11
Grand Total		410	516	926

Hence the university needs to take the following measures to check the avoidable expenditure in future:-

- (i) Rationalization of entire teaching and non teaching staff as per the standards/ procedure fixed by the ICAR or any other competent authority.

- (ii) Budgetary provisions for all different schemes i.e. teaching research, extension, maintenance and development schemes may be made separately and demand for grants-in-aid and further expenditure made accordingly.
- (iii) The possibility for the maximum use of printing press may also be explored as it is confined to very limited work whereas the university is spending huge amount on salary and other related benefits to the staff posted in it.
- (iv) The running of all the canteens by deploying regular staff is also required to be examined with reference to expenditure on salary and infrastructure and it may be compared with the income and in case of loss the possibility to run these canteens on open auction basis may be explored which will also generate the income and reduce the expenditure on establishment and infrastructure.
- (v) All the foreign and major purchases may be made centrally through high power purchase committee having expert members of all fields by inviting global tenders instead of effecting the purchases at the level of P.I's & Heads of the departments. It will be helpful to control the cost price and quality and to establish uniform pattern of purchases in the university.

(VI) **Management of deficit or uncovered gap.**

The over all deficit of the university is increasing every year since 2000 and no sincere efforts seems to have been made neither to recoup nor to stop it which is very serious. Therefore, the details of all the amounts of deficit may be worked out on actual basis and the sources where from the expenditure has been met out or to be met out may clearly be mentioned in the annual account and the deficit due to receipt of less grants-in-aid the matter may be taken with the funding agencies and uncovered gap recouped immediately. In future the demand for the release of grants-in-aid may be worked out meticulously and all efforts to receive the grants-in-aid may be made accordingly.

Para 11 Payment of Council Fee amounting to ₹ 2,78,000.00 in respect of left out 139 number DPL's despite of High Court decision.

H.P. State Govt. revised the wages of DPL's from ₹ 22.00 to ₹ 45.75 per day w.e.f. 01.01.1994 and the university did not release the arrear of these DPL's for the period from 01.01.1994 to 31.03.1995.

(ii) Due to non payment of arrears for the period w.e.f. 01.01.1994 to 31.03.1995, out of total DPL's, 98 DPL's filed writ petitions in the labour court and got relief with interest and cost payment. But against the labour court decision the university filed appeal in the High court at Shimla and it was decided that DPL's arrear may be paid without interest and cost. The payment was thus made to all the 98 DPL's as per the decision of high court.

(iii) After making the payment to above mentioned 98 DPL's the university again did not paid the arrears of left out DPL's and 64 DPL's filed case in the Hon'ble court of labour commissioner, Dharamshala. These cases were negotiated at the stage of filing the reply but full payment @ ₹ 2000.00 per case amounting to ₹ 1,28,000.00 was made to the councilor.

(iv) Besides above 162 (98+64) cases, there were 75 more DPL's, the arrear of those was also payable for the above mentioned period, but the university again did not bother to release their payments despite of above court decision and finally these left out DPL's also filed writ petition in the labour court and the payment bill of council fee in respect of these DPL's was put up in audit vide Vr. No. 11 of 08/2008.

(v) While going through the File No. 56-239/07/HPKV/LC(59-239-313) it was found that at N 4 to 9 of this file the position of 64 and 75 cases was made clear in the legal cell and it was proposed that because these cases are already decided cases in the Hon'ble High Court hence

“University should not make the payment case wise, but consolidated payment will be considered which is to be decided by the higher authorities depending up the stage of case where it is negotiated. If agreed advocate may be informed accordingly and I am told by the advocate that Registrar has already intimated him on these lines.

Sd/=

Incharge legal Cell

From the above position it is clear that if after the final decision of the Hon'ble high court, had the university released the arrear of remaining all 139 DPL's the huge payment amounting to ₹ 2,78,000.00 on account of legal charges on decided cases could have been avoided. Moreover, it also damaged the image of the institution that decision of the Hon'ble high court was not implemented in toto and forced all the DPL's to file court cases against the university. Hence this lapse may be viewed very seriously to stop such avoidable expenditure in future to save the university from huge financial losses and administrative lapses. The above irregular payments may either be got regularized by obtaining special sanction in view of the above narrated position or its responsibility may be fixed and compliance intimated to audit.

Para 12 Counting of extra ordinary leave period for annual increments and other service benefits.

(i) Vide this office audit requisition No. 29 dated 12.06.2008 (Dr. Alok Sharma) the matter regarding counting of EOL period for all service benefit was taken up with the Registrar office. Audit view was up held and conveyed to Dr. Alok Sharma vide Registrar's office letter No. QSD.5-166.06-CSKHPKV (Estt.)/108859-60 dated 12.02.2009 the contents of which are given as under:-

“ The Deputy Controller, Local Audit had objected to counting of above periods for determining your eligibility for promotion to the rank of Professor and the decision taken by the university in taking into account the above periods for your promotion was defended with the audit. The audit was not satisfied with the decision of the University and it was later on decided to seek clarification from the Indian Council of Agricultural Research, New Delhi with regard to counting the period of service rendered by you in PAU, Ludhiana and also from the Principal Secretary (Agr.) to the Govt. of Himachal Pradesh with regard to counting of period of EOL availed by you for taking up the assignment in Eritrea.

Clarification from the Deputy Secretary to the Govt. of India, Department of Agriculture Research and Education, New Delhi and Principal Secretary(Agri.) to the Govt. of Himachal Pradesh have been received on the both issues. It has been held by

both the quarters that the period of contract appointment and EOL availed for the purpose is not countable under rules”.

(ii) It was further noticed that out of eleven cases as pointed out vide audit requisition No. 74 dated 01.10.2010 for the grant of extra ordinary leave to different scientists to take up the assignment in aboard/India, the EOL period of only three scientists was counted for annual increments and other service benefits the detail of which are given as under:-

(1) Dr. Adarsh Kumar, COVAS

Dr. Adarsh Kumar was promoted as Associate professor under career advancement scheme in the pre-revised pay scale of ₹ 12000-18300 w.e.f. 24.03.2007 and his pay in the revised pay structure has been fixed at ₹ 23380 +8000 in the Pay band of ₹ 15600-39100 + AGP ₹ 8000.00

Dr. Adarsh Kumar availed EOL w.e.f. 24.09.2009 to 02.09.2010 to take up assignment in the University of Libya.

In office order No. QSD.6-621/98-CSKHPKV (Estt.)/47176-81 dated 11.05.2010 vide which the pay of Dr. Adarsh Kumar has been fixed in revised pay structure w.e.f. 01.01.2006, the EOL period w.e.f. 24.09.2009 to 02.09.2010 has been counted for the grant of higher pay band of ₹ 37400-67000 + AGP 9000 after completion of 3 years in the pay band of ₹ 12000-18300, the contents of above mentioned office orders are given as under:-

“Consequent upon completion of 3 years service in the pay scale of ₹ 12000-18300 and revised pay band of ₹ 15600-39100 with AGP of ₹ 8000 after 01.01.2006 i.e. on 23.03.2010, Dr. Adarsh Kumar is placed in the higher pay band of ₹ 37400-67000 plus AGP of ₹ 9000 w.e.f. 24.03.2010 and re-designated as Associate professor/ equivalent. His pay in the Pay band of ₹ 37400-67000 plus AGP of ₹ 9000 is fixed at ₹ 37400+ AGP of ₹ 9000= 46400.00 w.e.f. 24.03.2010 (financial benefit will accrue from the date of resuming the duty after availing EOL with date of next increment on 01.03.2010 (if otherwise admissible).”

(2) Dr. A.K. Goel

(i) (First Spell of EOL w.e.f.01.03.2005 to 28.02.2007)

Dr. A.K.Goel availed EOL w.e.f. 01.03.2005 to 28.02.2007 to take assignment in Eritrea. Before proceeding on EOL in 03/2005, his basic pay was ₹16850.00 in the pay scale of ₹ 16400-22400. In the pre-revised pay scale next increment was granted on 01.09.2007 after excluding EOL period.

In the revised pay structure w.e.f. 01.01.2006 his pay has been fixed at ₹ 40890+10000 AGP on the basis of pre-revised basic pay of ₹ 16850.00 (which he was drawing before proceeding on EOL) and next increment has also been granted on 01.09.2007 after excluding EOL period. Thus this spell has not been counted for all service benefits

(ii) Second spell of EOL w.e.f. 24.10.2008 to 14.09.2009

Dr. Goel again availed EOL w.e.f. 24.10.2008 to 14.09.2009 to take up the assignment in Libya and joined back on 15.09.2009. This time the EOL period has been counted as qualifying period for the grant of annual increment and the financial benefit has been given w.e.f. 15.09.2009 i.e. from the date of joining after EOL.

(3) Dr. V.K. Suri

Entire period of EOL w.e.f. 07.10.2006 to 05.11.2008 has been counted and all the increments have been released on due dates with financial benefit w.e.f. 06.11.2008 i.e. date of joining after availing EOL.

Therefore, this matter is again brought into the notice of higher authorities to take appropriate common decision in accordance with the rules instead of passing different orders for different scientists and compliance intimated to this office.

Para13 Non production of service books and personal files for post audit of leave encashment payments made during the period from November, 2006 to 02.07.2008.

(i) Up to November, 2006, the leave encashment payments were made after the final checking of leave accounts in the audit. On 05.08.2006 a meeting was held under the chairmanship of Additional Secretary (Finance)-cum-Director, Local Audit Department and all the comptrollers of three universities, Deputy Controller (Accounts) H.P.Board of School Education and Incharge of Resident Audit Scheme of these institutions attended this meeting and various issues to smoothen the working were discussed in detail and necessary steps were also taken with the consent of all the concerned.

(ii) On the request of Comptroller, CSKHPKV, Palampur, it was decided that the leave accounts in the service books with the personal files may not be checked in the pre-audit, because due to this process the payments get delayed and audit should admit the payment bills on the basis of the scrutiny/checking of leave accounts by the concerned DDO's and all the above relevant records may be checked in post audit. This decision was notified by the registrar's office order No. 10-53/2005-CSKHPKV(Estt.)/81631-757 dated 29.11.2006.

Up to July, 2008 payments in respect of 69 cases were admitted in audit without checking the service books and personal files and when no record was put up in audit for post audit then vide audit requisition No. 68 dated 01.08.2008 the comptroller was requested to put the service books and personal files of all the 69 university employees in whose cases the payments were admitted without pre-audit, but till the issuance of this Audit Report no record was put up in audit. It is pertinent to mention here that audit has earlier stopped wrong/excess payments in lakh due to excess/wrong credits of leave or non deducting of availed leave in the leave accounts.

Therefore, it is again requested to put up all the relevant records in respect of following retired officers/officials at the earliest so that in case any recovery is noticed in audit, the same could be made good from the concerned retired persons immediately, while relieving the arrear of revised pay scale, in near future.

Sr.No.	Name & Designation	Name of Department.
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1.	Sh. Norbu Gailson,	HAREC, Kukumseri
2.	Dr. S.M. Suri	DEE
3.	Sh. Suju Ram, Beldar	Live Stock Farm
4.	Sh. Jagat Ram,	Dean COVAS
5.	Sh. Mohinder Singh, Helper	Estate office
6.	Sh. R.C. Saklani, S.O.	Estate office
7.	Sh. Chuni Lal,	Seed Production Unit
8.	Sh. D.R. Verma,SVC/DR	Head Quarter
9.	Er. Rajinder Kumar	Agricultural Engineering
10.	Sh. Ram Parshad,	Estate Officer
11.	Sh. Puran Chand, Foreman	Estate Officer
12.	Sh. Piar Chand, Cattle Attendant	Live Stock Farm
13.	Sh. Julfi Ram, Driver	College of Agriculture
14.	Sh. Manglu Ram, T.A. Grade-I	KVK, Bajaura
15.	Dr. O.P. Sood	Plant Breeding & Genetics
16.	Dr. S.N. Chander	K.V.K. Una
17.	Dr. B. Parsad	Dean, COVAS
18.	Dr. R.C. Katoch	Dean, COVAS
19.	Dr. T.S. Verma	Soil Science
20.	Sh. Manoj Mahajan, Sudpt.	Vety Surgery & Radiology
21.	Sh. Kapoor Chand,T.A.	Agronomy
22.	Sh. Uttam Chand	RSS, Malan
23.	Sh. Jethu Ram, T.A.	KVK, Dhaulakuan
24.	Smt. Tashi Palki	HAREC, Bajaura
25.	Sh. Kirpa Ram, Mali	S.W.O.
26.	Dr. Manoranjan Kalia	College of Home Science
27.	Dr. B.K. Sharma	HAREC, Bajaura
28.	Smt. Mansa Devi, Beldar	Seed Production Unit
29.	Sh. Bhaga Ram	HAREC, Dhaulakuan
30.	Sh. Parkash Chand	Seed Production Unit
31.	Sh. Roshan Lal, T.A.	Soil Science
32.	Sh. Jog Raj, Electrician	Estate office
33.	Sh. Khyali Ram, Peon	Library
34.	Sh. Nardev Bhadwal, A.R.	Comptroller's office
35.	Sh. Amar Singh, Peon	Comptroller's office
36.	Sh. Pritem Chand, Beldar	T.H.T.
37.	Lat Sh. Gian Chand to his wife Smt. Krishana Dvei	RSS, Akrot
38.	Sh. Behklu Ram, Beldar	HAREC, Bajaura
39.	Sh. Chhering Dorje, F.A.	HAREC, K/seri
40.	Sh. Kartara Ram, Beldar	HAREC, Dhaulakuan
41.	Sh. Heeru Ram, Cattle Attendant	Live Production Management
42.	Sh. Bishan Dass, Supdt.	KVK, Dhaulakuan
43.	Sh. Bansu Ram, F.A.	Entomology

44.	Sh. Surrender Kumar,D.R.	Comptroller's office
45.	Sh. Salig Ram, Masson	Estate Officer
46.	Dr. B.S. Deor	HAREC, Bajaura
47.	Sh. Ishwar Dass, Sudpt.	KVK, Bara
48.	Late Sh. Gokul Chand, Beldar	HAREC, Dhaulakuan
49.	Late Sh. Palo Ram, Head Mechanic	Estate office
50.	Late Dr. Asha Bansal	Dean, Home Science
51.	Late Dr. S.S. Thakur	Entomology
52.	Dr. Vijay Lakshmi	Dean,COBS
53.	Sh. Dharam Singh, Beldar	Registrar Officer
54.	Sh. Punnu Ram, Supdt.	Seed Production Unit
55.	Sh. Om Parkesh, Sr. Asstt.	S.W.O.
56.	Smt. Masto Devi, Beldar	T.H.T
57.	Dr. C.R. Sharma	Microbiology (COBS)
58.	Dr. B.R. Sood	Agronomy
60.	Sh. Dhanu Ram, F.A.	T.H.T.
61.	Smt. Sartamjla Sood, Semi Pro.Asstt.	Library
62.	Lat Sh. Durgesh Chand, Chowkidar	Dean, COA
63.	Sh. S.S. Bist, S.O.	Registrar Office
64.	Sh. Narinder Singh, Driver	Agronomy
65.	Dr. C.M. Singh	D.E.E.
66.	Sh. Uttam Chand	RWRC, Malan
67.	Smt. Rashni Devi, Beldar	T.H.T.
68.	Dr. K.K. Dogra	Dean,COVAS
69.	Dr. Vijay Singh	HAREC, K/seri

Para 14 Grant of wrong annual increments in favour of Dr. Prasenjit Dhar, Vety Microbiology (COVAS)

1. Dr. Prasenjit Dhar was appointed as Assistant Extension Specialist (Vety. & A.H.) in the pay scale of ₹ 8000-275-13500 at a starting pay of pay protection + one increment. As per L.P.C. received from his parent department, before joining the university service he was drawing Rs. 8100/- P.M. Dr. Dhar joined this university on 03.01.2001 and as per the appointment letter's terms and conditions his pay was fixed at Rs. 8375/- i.e. pay protection + one increment of ₹ 275.00. To adjust his pay protection in the pay scale of ₹ 8000-225-13500, the pay of Dr. Prasenjit Dhar was thus bifurcated as ₹ 8275+100 PP on 03.01.2001. The personal pay was to be adjusted in the next/subsequent annual increment. But instead of adjusting the personal pay of ₹ 100.00 he has been allowed annual increments from 2002 to 2006 at the wrong stages of his pay scale the comparison of which is given as under:-

Pay fixed as on 03.01.2001	8375/-(Rs. 8275+100 (pay protection + one increment) Rs. 8100+275/-	Next Stage in the pay scale Rs. 8550/-
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	Admissible	Paid	Remarks
01.01.2002	8550/-	8650/-	Pay Rs.100 excess
01.01.2003	8825/-	8925/-	-do-
01.01.2004	9100/-	9200/-	-do-
01.01.2005	9375/-	9475/-	-do-
01.01.2006	9650/-	9750/-	-do-

Therefore, the annual increment w.e.f. 01.01.2002 to Jan, 2006 were drawn excess ₹ 100.00 every year because there were no stage of ₹ 8650.00 and ₹ 9750.00 in the pay scale of ₹ 8000-275-13500 and the personal pay of ₹ 100/- was adjusted in the first increment drawn on 01.01.2002. The matter for the grant of wrong annual increments from 2002 to 2006 by the controlling officer and to recover the excess paid amount was taken up with the comptroller vide audit requisition No. 39 dated 03.07.2008 but the compliance is still awaited. Hence the immediate steps may be taken to recover the amount paid in excess and compliance shown to audit.

Para 15 Re-imbursement of DCRG amount in respect of Shri K.K. Parmar, Deputy Director, Planning for the period from 1973 to 1980 from the department of Economics and Statistics H.P.Shimla-2.

Prior to joining CSKHPKV, Palampur Sh. K.K. Parmar, Deputy Director, Planning worked in Economics and Statistics department H.P.Shimla-2. from 1973 to 1980. After his permanent absorption in this university his DCRG share and other retiral benefits were not released till the date of his retirement from this university. It was also intimated by the concerned department vide letter No. ECS-H(4)56/76-5304 dated 30.06.2008 addressed to the comptroller which was further referred at N-7 of the pension case file, that as and when the retiral benefits in respect of Shri K.K. Parmar will be finalized the same will be sent to the university.

The university authorities have sanctioned and paid DCRG amounting to ₹ 3,50,000.00 i.e. the maximum amount admissible at the time of superannuation to Shri Parmar. The payment was admitted in audit subject to the condition that in view of the concerned department letter and decision of the university authorities, the amount of DCRG due for the service period rendered in that department may be got reimbursed and deposited in the university account.

This matter was brought in to the notice of the Comptroller vide audit requisition No. 46 dated 10.07.2008, but till date the final outcome of this case has not been intimated to this office. Hence the needful may now be done at the earliest and compliance intimated to audit.

Para 16 Expenditure account of ₹ 13, 59,880.00 deposited in advance in vehicle pool account by the office of the Director of Research.

Out of ad-hoc project misc. State 964-34 and 964-36 scheme/project, the Comptroller vide his office letter No. Bud.2-525/CSKHPKV/07/17-20 dated 1st January, 2009 conveyed the sanction of the competent authority to draw an amount of ₹ 5,09,880.00 and ₹ 8,50,000.00 and deposit this entire amount of ₹ 1359,880.00 in vehicle pool account for providing free vehicles facility for the work of these projects.

The above advance payment bills were admitted in audit subject to the condition that the record of expenditure on account of hiring of pool vehicles may be maintained in a separate register and as soon as the advance payments are exhausted the actual expenditure may be intimated to audit, because the expenditure made through advance payments was booked as expenditure during the financial years 2008-2009. This matter was taken up with the Director of research vide audit requisition No. 143 and 144 dated 19.01.2009. Therefore, either the actual expenditure for hiring vehicles for project touring against the above advance payments may be got checked in audit failing which the irregular expenditure may be recouped to the concerned schemes/projects and compliance intimated to audit.

Para 17 Huge financial loss in the purchase of maize made by the incharge, department of Live Stock Farm in 06/2008 and 08/2008.

For the supply of 200 qtls. maize for preparing feed to the animals, the department collected quotations vide NIQ letter No.9-4/97-CSKHPKV/LPM/LSF/(Store)/dated 18.06.2008 through spot purchase committee who visited different places from 18.06.2008 to 20.06.2008. Total four firms quoted their rates and the rate of ₹ 885.000 per qtl. quoted by M/s. Kalu Ram and Ram Singh, Sukha Bagh, Chauntra was found lowest and recommended by the spot purchase committee which was approved by the Dean, COVAS.

(ii) The above firm had quoted their rates with the condition that they can supply only 50 qtls. maize against the NIQ quantity of 200 qtls. while finalizing the rates, the department ignored this condition and order for the supply of 100 qtls. maize was given vide letter No. 9-5/97-CSKHPKV-LPM/LSF/(Store)/-1203 dated 25.06.2008 to the firm. This firm supplied only 77.12 qtls. maize vide bill number 521 dated 26.06.2008. Therefore when the firm had made clear in their quotation that they can supply only 50 qtls. maize, then under what circumstances the spot purchase committee and Dean, COVAS accepted the quotation of this firm and approved the rates for one fourth quantity of total requirement.

(iii) After receiving the supply of 77.12 qtls. maize, the department again appointed the spot purchase committee for the purchase of 200 qtls. maize who visited the market from 12.08.2008 to 14.08.2008. This time again the committee collected four quotations from Himachal based firms and this time lowest rate @ ₹ 910.00 per qtl. was quoted by M/s. Sanjhi Ram Hari Saran, Baloo bridge, Chamba which was finally approved by the Dean, COVAS vide letter No. DCOVAS-CSKHPKV-VI-39/Store/08/7716 dated 28.08.2008.

(iv) Thus it is evident from the above position that:-

(a) The purchase of maize was made before one month of arrival of fresh crop in the market and the rates in August were at the peak level due to non availability of maize in the market.

(b) In June, 2008 rates for the supply of 200 qtls. maize were invited and after making purchase of 77 qtls. in 06/2008 again in 08/2008 the rates for 200 qtls. maize were invited, which clearly shows that the actual demand was not worked out meticulously.

(c) Both the times the department violated the provisions contained in Rule 28.13 of the university accounts manual and earnest money was not obtained with the quotations.

(d) Substantial financial loss has caused on account of T.A., D.A. and vehicle charges and approval of exorbitant high rates in the month of August, because if proper procedure had followed in the beginning and the quotation of M/s. Kalu Ram & Ram Singh, Chauntra had been rejected than the loss due to approval of higher rate in August and extra expenditure of second purchase committee could have been avoided. These observations were conveyed to the incharge, Live Stock Farm vide audit requisition no. 104 dated 27.09.2008 but no action has been taken so far.

Therefore, the total financial loss may be worked out departmentally and its responsibility fixed and violation of rules may be got regularized by obtaining special sanction of the competent authority and compliance intimated to audit.

Para 18 Transfer/accountal of closed projects material in the permanent stock registers of the Plant Pathology Department (Project GOI-359-17, 381-17 & 413-17)

It was noticed in audit that till July, 2008 three different projects (GOI- 359-17, 381-17 & 413-17) were closed and vide audit requisition no.52 dated 24.07.2008 the matter to account for the whole materials equipments and other machinery etc. in the permanent stock register of the department was taken up with the head of the department and he was also requested to ensure the similar accountal of all other closed projects in the department along with the status report of equipment and machinery.

But still no action has been taken by the department. Therefore, it is again stressed to transfer all the material and machinery of closed projects in the permanent stock registers of the department and put up all the record in audit to verify the cross entries at the earliest please.

Para 19 Award of work C/o pucca platform for parking facility in front of Library building on exorbitant higher rates (Agreement No. 926)

In the 1st running bill of C/o pucca platform for parking facility in front of Library building at CSK HPKV, Palampur (Agreement No. 926) the following discrepancies were noticed:-

1. The tenders for the above cited work were invited and opened on 22.04.2008 out of four tenders received the rates of Shri Kamal Kishore were lowest than other contractors having net amount of ₹ 5,07,884/- which was 108.03% above the amount put to tender.
2. After preparing the comparative statement in Executive Engineer office the case was sent to the Estate officer for further approval.
3. The Estate Officer vide his office letter No. CSK HPKV/Estate/DB/-Tender/2008/1765 dated 28.05.2008 approved the award of work for ₹ 5,02,837.45 in favour of Shri Kamal Kishor, contractor after considering 1% rebate given by the contractor on 27.05.2008. The relevant letter to call the contractor for negotiation was not on the record. Moreover, it appears from the record that the approval to award this work was accorded without verifying the justified rates as there was no mention of justified rates on the noting portion of the tender file. The justifications of rates put up in audit were also not checked in the drawing branch. In

the analysis of rates more than 90% figures were changed by applying fluid and the same have not been attested by any one therefore the genuineness of changed figures may also be certified.

4. Moreover this work was awarded on exorbitantly higher rates i.e. 105.97% above which was ever highest in the university and the approval of the rate of item No. 4, 6 and 7 needs to be fully justified with reference to the market rates, as these item seems to have been awarded at double of the market rates. Therefore the supporting documents to justify the analysis of these items may please be supplied to audit.

5. The reasons for not recording the justified rates in the noting portion and comparing the same before the award of work may also be justified and it is requested that in future before awarding the work the prescribed procedure at all levels may be fully observed. The reasons for not processing the analysis of rates through Drawing Branch may also be fully justified. The work was not completed by the contractor till October, 2010, therefore, besides the above audit observation action taken against the contractor not to complete the work may also be intimated to audit. The above audit observations were brought into the notice of Executive Engineer (C) vide Audit Requisition No. 50 dated 22.07.2008 but no reply of above observations was submitted in audit.

Para 20
Partially

C/o International Student Hostel at CSK HPKV, Palampur (SH:

remaining work including laying of P.E.-AL-PE. Composite pipe and fittings for water supply on labour rate (Agreement No. 928).

In the construction work of above mentioned work the following discrepancies were noticed:-

1. Tenders for the execution of 44 leftout items were invited and work was awarded to Shri Paras Sood, contractor vide award letter No.CSKHPKV/Const./Agree/2008/-3187-90 dated 28.04. 2008. Against the total estimated cost of ₹ 10,30,845.00 the work was awarded for ₹ 19,70,669.50 which was 91.18% above the amount put to tender.

2. The rates for items No. 10, 11, 13, 15, 18, 24, 26 (a) (b), 27, 37, 38, 39, 40 (a)(b),41,42,43(i)(ii)(iii),44 a(i) to (iii),b,c,d(i)(iii) f(i)(ii),g(i)(ii) h(i)(ii), I (i)(ii) were invited on labour rate basis

3. Item No. 1 to 36 and 38 to 42 pertains to civil work and remaining few items were of sanitary & water fittings. The rates for other than civil work items were invited on labour rate basis and constitute a very nominal amount.

4. As per the record submitted with the first running bill it was found that this major work was awarded on exorbitant rates without preparing any justification before awarding the work, because before awarding the work no comparison of departmentally justified rates and rates paid was made.

5. The relevant record in support of wide publicity made for inviting the tenders for this work may be put up in audit along with the information that how many application for

sale of tenders for this work were received and how many tenders were actually sold. Because, except 10% works only three tenders were received during last two three years.

6. The rates of some of the items appear to be very high e.g. item No. 10,11,13,15,18,19,22,23,25,28 and 43. Item No. 15, 18, 19,22,23,25 and 28 constitute major amount in the work and before the award of work of these items the balancing of tendered amount should have been done in this case instead of awarding the work of these items at a very higher rate. Item no. 18 and 19 need special attention.

7. The award of this work at such a higher percentage is specially brought into the notice of higher authorities for taking further necessary action.

8. Stock position of the material at the site or central store may also be got checked from the stock books along with its purchase dates, otherwise inviting the rates of some of the items on labour rates basis may be justified.

The above audit observations were brought into the notice of the Executive Engineer vide audit requisition no.82 dated 20.08.2008. Therefore, the above lapses may be fully justified under intimation to audit.

Para 21 Recovery of compensation from the contractor in the work renovation /up-gradation of university campus, SH: Approach road in Vety. and Live stock farm (Agreement No. 438-D).

The work of renovation/up-gradation of approach road in Vety. and Live stock farm, Holta including seed production farm area was awarded to Shri G.P. Acharya Govt. contractor, Paprola vide award letter no. HPPKV/Agree/-D/2006-10181-87 dated 21.12.2006 at 90.58% above the amount put to tender amounting to ₹ 18,92,910.00.

(ii) Thirty days time was allowed for the completion of this work, which was to be reckoned from the 15th day of issue of award letter and the work was to be completed up to 30.03.2007.

(iii) The work was started by the Contractor on 04.01.2007 and up to 08.03.2007 he executed work equal to the value of ₹ 14,87,736.00 the payment of which was made to him in 06/2007.

(iv) First time extension from 05.02.2007 to 20.06.2007 was granted by the Estate Officer vide his office letter No. 7-8/CSKHPKV/Estate/2006/Work/2306, dated 16.06.2007.

(v) When the left out work was not completed by the contractor the Executive Engineer (D) recommended the case for imposing compensation and to forfeit the earnest money under clause-2 of contract agreement which was approved by the Estate Officer vide his office letter No. 10-103/CSKHPKV/Estate/07 work/330-dated 29.01.2008.

(vi) As per clause-2 of contract agreement, if the contractor fails to complete the work within stipulated period he shall be liable to pay compensation equal to amount of one percent or such smaller amount as the estate officer (whose decision in writing shall be final)

may decide on the tendered cost of the whole work, but it shall not exceed 10% of the tendered cost.

(vii) The Executive Engineer (D) vide his office letter No. Design.-Accts./CSKHP KV/Agree-D/07/2752 dated 08.04.2008 recommended to the Estate Officer that “It is submitted that the compensation percentage/amount has not been mentioned in the approval letter by the estate officer, which could be imposed upon the contractor. On going through the record it is found that an amount of ₹ 1,12,130.00 is lying in the office on account of security and earnest money which could be recovered from the contractor. It is therefore, proposed that compensation amounting to ₹ 1,12,130.00 may please be imposed upon the contractor under agreement clause”. This proposal was approved by the estate officer vide his office letter No. 10-103/CSKHPKV/Estate/07/Work/1561 dated 13.05.2008. The decision to impose the compensation was conveyed to the contractor by the Executive Engineer (D) vide his office letter No. 4229-31 dated 30.06.2008 and contractor was again requested to start and complete the work by 25th June, 2008.

(viii) When again the work was not completed by the contractor the Executive Engineer (D) finally recommended to the Estate Officer to take action against the contractor under clause 3(a) and to rescind the work/contract vide office letter No. 6576-77 dated 09.09.2008 which was approved by the estate officer vide office letter No. 3196 dated 22.09.2008 and conveyed to the contractor vide XEN (D) office letter No. 6996-7000 dated 26.09.2008.

Therefore action taken under clause 2 and 3(a) of the contract agreement are to be regulated separately and the total amount thus recovered from the contractor may be deposited in the comptroller's office and compliance may be got checked in audit. It may also be intimated that by which agency and at what rate the left out work has been got executed. The entire record along with the total expenditure incurred to complete this work may also be intimated to audit.

Para 22 **Construction of farmer hostel at Palampur campus**
(Agreement No. 957 M.B. No. 1547) .

In the construction work of farmer hostel at Palampur campus the following irregularities were noticed and the matter was taken up with the Estate Officer vide audit requisition No. 140 dated 16.01.2009.

(i) The work of some of the major items was awarded to the contractor over and above the justified rates the full detail of which is given as under:-

Sr. No.	Item No.	Departmentally justified rates	Awarded Rates
1.	2.	3.	4.
1.	1	2615.80 per m ³	2700.00 per m ³
2.	2	382.70 per m ³	390.00 per m ³
3.	5	45.90 per m ³	70.00 per m ³
4.	6	68.30 per m ³	75.00 per m ³
5.	7	66.06	75.00

6.	17	86.60	100.00
7.	22	3392.20 per m ³	3500.00 per m ³
8.	23	4508.35 per m ³	4700.00 per m ³
9.	24(a)	347.35 per m ³	350.00 per kg.
10.	25	683.90 per m ³	698.00 per m ³
11.	36	3.25 per m ²	5.00 per m ²

(ii) Departmental justification was not prepared in case of item No. 4,10, 19, 21, 26, 27,28,37,38 and 41. Moreover out of these items some items have been awarded on exorbitant rates. Therefore award of major works without preparing justification and on higher rates than the market rates is very serious lapse which may be justified.

(iii) As per notification No. Fin(C)A(2)2-89 Shimla-171002 dated 28.04.2006 Estate officer is competent to award the work up to ₹ 60 lakh only whereas this work was awarded for amounting to ₹ 69,82,696.00 vide award letter No. CSKHPKV/Cosnt./Agree /2008/6586-90 dated 11.09.2008. Therefore the approval of the next higher competent authority as required under the rules may be obtained and got checked in audit.

Para 23 Disposal of snowcem and enamel paint worth ₹ 45,066.00 purchased by the Executive Engineer (D).

For the maintenance of Vety. college complex 650 kgs. snowcem and 100 Ltrs. enamel paint worth ₹ 45,066.00 was purchased from M/s. Shesh Ram Bihari Lal, Palampur vide bill No. 2893 dated 03.11.2008 and 2943 dated 24.11.2008. While passing these bills in Jan., 2009 it was found that up to Jan., 2009 only 100 kgs. quantity of snowcem was consumed vide M.B. No. 1535 page 46 and remaining quantity was lying as such in the store.

Vide audit requisition no.137 dated 15.01.2009 the Executive Engineer (D) was requested to put up the estimate, technical sanction and budget provision of the work for which this huge purchase was made. But till the date of issue of this report the above records and disposal of above mentioned material was not put up in audit. Therefore, all the relevant/required record may be put up in audit to check the final disposal of above purchased material.

Para 24 Non accountal of increased cost of steel and cement in the total expenditure of various works.

(i) It has been observed in audit that the construction works were not completed as per time schedule fixed at the time of award of works. To keep the agreement alive the time extensions were given to the contractors on one pretext or the other and consequently despite of few months time given to complete the works these were delayed for years together which caused double loss to the university i.e. first that the construction cost of these works increased substantially due to increase in the price of steel and cement and secondly the university was deprived off the timely use of these buildings or other places which were developed to smoothen the functioning of the university for instance, the construction work of training and seed testing lab (Agreement No.456-D) was awarded in Feb., 2007 and it was completed in Nov., 2008. The issue rate of cement and steel was ₹ 173.00 per bag and ₹ 30,564.00 per MT at the time of award of this work. Due to price hike in the market the rate of steel increased to ₹ 33,399.00 in Jan., 2008 and similarly the rate of cement also increased to ₹ 188.00 per bag in

05/2008. Had this work been completed within the stipulated period the increased cost of this work could have been avoided. The above case is only one example there are 80% works where due to the above reasons the total construction cost of the works has increased considerably. Hence this issue is again brought into the notice of higher authorities to take immediate steps to stop this practice.

(ii) To stop this practice and to complete the construction/maintenance works timely this issue was brought into the notice of higher authorities numbers of time but during the period of report very negligible progress was noticed whereas to curb this unwanted practice, it is very important to first of all workout the required construction period meticulously and then implement the same judiciously both at the contractor as well as construction division level, otherwise there will be no end of these indirect losses to the university.

(iii) University has executed various deposit work of Agriculture, H.R.T.C. Animal Husbandry and other departments. Therefore the debit/booking of actual expenditure on account of difference cost of increased prices of cement and steel may be ensured and the list of all the deposit works may be prepared and debit of above expenditure and recovery of total amount spent on these works from the concerned departments may be got checked in audit, the matter was taken up with Executive Engineer (D) vide audit requisition No. 147 dated 24.01.2009 but still the final action is awaited. Hence needful may be done in all cases and compliance intimated to audit.

Para 25 Non production of utilization/actual expenditure certificate against various deposit work worth ₹ 37,84,641.00 got executed from H.P. State Electricity Board.

During the period from 2004-2005 to 2007-2008 an amount of ₹ 37,84,641.00 was deposited by the various departments of the university with the H.P. State electricity board (as deposit work) to execute electrical works of their departments. These amounts were deposited against the estimates submitted by the concerned electrical divisions of H.P.S.E.B. The adjustment accounts of these temporary advances have been admitted in audit on the basis of the receipts issued by the H.P.S.E.B. and the concerned heads of the departments were requested to obtain actual expenditure statements in the prescribed form showing all the details of material and labour cost and the inspection of all these works with reference to the utilization certificates may be got done by the concerned HOD and Assistant Engineer/ Executive Engineer (E) to ensure that the works have been completed by the H.P.S.E.B. as per estimates and the whole amounts were spent for the same purpose for which these were deposited. In case of any balance the matter to refund such amounts may also be taken promptly. The details of the amounts deposited and name of departments is given as under:-

Sr. No.	Audit Req. No. & Date	Name of Department	Year	Audit Register P/E	Amount
1.	51, 24.07.2008	XEN(E)	2006-2007	42/10	436440.00
			2006-2007	30/71	138350.00
			2006-2007	50/72	599070.00
			2003-2004	94/33	338655.00
			2006-2007	43/15	192200.00

			2007-2008	134/77	145021.00
			2004-2005	99/53	423790.00
2.	66, 20.07.2008	Scientist Incharge, KVK, Una	2008-2009	19/01	26670.00
			2008-2009	19/02	46690.00
3.	70, 08.08.2008	AD,HAREC, Dhaulakuan	2007-2008	37/16	109165.00
4.	92, 26.08.2008	Seed Science & Technical	2006-2007	69/32	797580.00
	94, 05.09.2008		2006-2007	72/69	56410.00
5.	159, 17.02.2009	XEN(E)	2008-2009	45/28	474600.00
				Total:-	3784641.00

Needful may now be done expeditiously and compliance reported to audit alongwith relevant records.

Para 26 Non production of connected records of free distribution of irrigation systems to the farmers amounting to ₹ 7,76,817.00 out of Ad hoc GOI projects/ schemes.

During 2008-2009, irrigation systems amounting to ₹ 7,76,817.00 were distributed to the Farmers free of cost out of ad hoc GOI Project through K.V.K. and research stations. It was noticed in audit that there was huge difference in the cost price of irrigation systems provided by the university to the farmers at different locations of the state. The purchase bills were put up in audit in 03/2009 and in most of the cases the connected papers in support of free distribution were not put up in audit and in view of the closing of financial year these bills were admitted in audit subject to the following audit requirements, observations and the Incahrges were requested to put up the following records in audit:-

- (i) Copy of the norms of the Projects under which the systems were provided free of cost to the farmers.
- (ii) Procedure followed to select the farmers
- (iii) Documentary proof of land holdings.
- (iv) Purpose (i.e. Agriculture or Horticulture) for which the facility was provided.
- (v) Affidavit duly certified by the Panchyat Pradhan or any Public representative that such facility has not been availed by the beneficiaries from Govt. or any other organization.
- (vi) Date of installation and inspection report duly verified by the station incharge.

Besides above information the difference in the cost price of irrigation systems purchased by the different KVK and Research Stations may also be justified with the norms. It may also be intimated that for how many years these systems will be monitored by the university, so that these are not misused but put into use properly. The details of free distributed irrigation systems and the Audit Requisitions issued while passing the Bills is given as under:-

Sr. No.	Name of KVK & Research Station	Cost of irrigation & Sprinkler	Name of Project/ Scheme	Reference of Audit Requisition No and date
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		System		
1.	K.V.K., Sundernagar	255105.00	Ad hoc GOI-435-90 Ad hoc GOI-435-82	151, 28.01.2009
2.	MAREC, Sangla	60000.00	Ad hoc GOI-435-84	158, 16.02.2009
3.	MAREC, Sangla	149938.00	Ad hoc GOI-435-84	191, 16.03.2009
4.	RSS, Lari	79542.00	Ad hoc GOI-435-85	200, 31.03.2009
5.	HAREC, Dhaulakuan	91079.00	Ad hoc GOI 435-73	202, 31.03.2009
6.	HAREC, Dhaulakuan	119768.00	Ad hoc GOI 435-73	217, 31.03.2009
7.	HAREC, Dhaulakuan	21385.00	Ad hoc GOI 572-73	219, 31.03.2009
	Total:-	776817.00		

The above mentioned audit observations may be attended immediately and compliance intimated to audit.

Para 27 Checking of annual account for the year 2008-2009.

During the checking of annual account for the year 2008-2009, the following discrepancies have been noticed in annual account which were brought in to the notice of comptroller vide audit requisition no. 79 dated 12.10.2010:-

(i) Wrong Booking of S.F.S. (001-11 Scheme expenditure in APL and CDA schemes.

Expenditure vouchers worth ₹ 60,430.00 were booked in SFS scheme 001-11 and were also finally got passed from audit. But while checking the annual account, it has been noticed that this expenditure has been booked in CDA and APL schemes, which is very serious lapse because after the passing of bills, any change in the head of accounts is not permissible without the prior approval of the competent authority and again booking and passing the expenditure under the relevant heads in audit.

Therefore, the booking of audited expenditure in other heads in the Comptrollers office is very serious, the reasons for which may be given and necessary steps may be taken to book the expenditure correctly and the compliance intimated to audit. The details of wrongly booked expenditure is given as under:-

Sr.No.	Vr. No. & Date	Scheme from which expenditure passed by Audit	Scheme in which expenditure booked	Amount	Remarks
1.	150, 03.11.2008	SFS-001-11	CDA-006-11	50000.00	
2.	212, 27.01.2009	SFS-001-11	APL-75-11	3150.00	
3.	203, 27.01.2009	SFS-001-11	APL-075-11	3172.00	
4.	211, 27.01.2009	SFS-001-11	APL-070-11	790.00	
5.	214,	SFS-001-11	APL-070-11	1688.00	

	27.01.2009				
6.	215, 29.01.2009	SFS-001-11	SCP-023-11	1630.00	
			Total:-	60430.00	

(ii) Regarding rate of interest given by the bank on pre-mature encashment of STDR/FDRS of Pension Corpus Fund.

(a) 8 Nos. STDR/FDRS (List attached) were encashed before due dates of maturity. On these premature STDR/FDRS the rate of interest given by the bank is not shown/ intimated & in the absence of which it is not possible to ascertain the actual rate of interest and to verify that the interest given by the bank is correct or not. Therefore, the rate of interest given by the bank on these STDR/FDRS may be got confirmed and intimated to audit and the account of interest given by the bank may be checked accordingly.

(b) Approval of the competent authority and reasons to draw the amount of FDR/STDR's before maturity dates may also be shown to audit. The details of STDR/FDRS which were encashed before maturity dates are given in the **Annexure "C"**

(iii) Less credit given by the Bank on account of FDR's interest

During the checking of annual account with student fund account of college of agriculture (page-135 of Annual Account), it has been noticed that the department had invested ₹ 10,00,000.00 in fixed deposit account with SBI HPAU branch, Palampur on 23.08.2006 for 36 months @ 7% p.a. On maturity an amount of ₹ 12,18,695.00 was received and again re-invested in fixed deposit on 24.08.2009. Thus the Bank has given interest to the tune of ₹ 2,18,695.00 whereas @ 7% an amount of ₹ 2,31,439.00 was due on account of interest. Therefore the less credit of ₹ 12,743.00 by the bank may be re-checked immediately and factual position of this case may be intimated to audit.

(iv) Maintenance of investment Register.

During the checking of annual account for the year 2008-2009, it has been noticed that the university has invested huge amounts in shape of FDR's with the different banks, but the register of Investment/term deposits as required under Rule 4.33 of accounts manual in form KVK-4/11 is not prepared properly. Therefore, it is requested that the register of investment in proper form may be prepared and put up in audit for checking.

Para-28 Post audit report of department of Krishi Vigyan Kendra, Bajaura, for the period from 01.04.1999 to 31.03.2009.

The post audit and inspection of Krishi Vigyan Kendra, Bajaura, for the period from 01.04.1999 to 31.03.2009 was also conducted and the audit report of which has been issued separately. The post audit report contains 12 number audit paras and the following important paras are also included in the main audit report of the university:-

1. Non-preparation of the Registers as per Accounts Manual.

Following registers in KVK, Bajaura have not been maintained in accordance with the required form mentioned in the accounts manual. It is, therefore, requested to explain the reasons as to why these registers have not been opened/maintained in accordance with the performa/form prescribed in the accounts manual.

Sr.No.	Particular of Register	Relevant Rules	Prescribed Form
1.	Register of Young Stock	17.2 of Part-I	KVV-17/1
2.	Register of patients	17.2 of Part-I	KVV-17/1
3.	Register of Adult Male/ Female Stock	17.3 of part-I	KVV-17/3
4.	Diary Milk Record Register	17.4 of Part-I	KVV-17/4
5.	Milk Receipt 7 Disposal Register	17.4 of Part-I	KVV-17/5
6.	Milk Feeding Register	17.4 of Part-I	KVV-17/6
7.	Milk product Book	17.5 of Part-I	KVV-17/7
8.	Skimmed Milk Disposal Register	17.5 of Part-I	KVV-17/8
9.	Feed & Fodder Account	17.12. of Part-I	KVV-17.14

2. Exorbitant low produce despite of adequate rain fall and normal whether conditions

(a) While checking the crop register of rabi and kharif season, it was observed that the production was very low in comparison to the norms fixed in the package & practice by the university. It is also pertinent to mention here that during the cropping season there was adequate rainfall and required inputs was given to the crops in accordance with the norms fixed in the package & practice of the university. Therefore, the reasons for the low produce may be investigated and it may be ensured that there was no pilferage at any stage from the date of sowing and harvesting the crop otherwise the responsibility may be fixed and compliance shown to audit. The details of excessive low production cases are given in the post audit report which may be justified.

(b) During the random checking of the various crop registers, it was noticed that all the columns of the crop registers were not properly filled up. In addition, it was also noticed that the date of harvesting and the condition of the crop was also not recorded in the columns of crop register. The reasons for non filling up of all columns in the crop register may be explained and it is advised to fill up all the columns of crop registers in future.

(c) During the checking of the crop register of rabi season 2008-2009, it was noticed that various crops like wheat, brown sarson, gobhi sarson peas seed and oat seed crops were sown in different plots during the month of Nov., 2008 but the out put of these crops was not pointed out in the relevant produce register. It is, therefore, requested that the accountal of the produce of the above mentioned crops may be pointed out in the relevant register and compliance shown to audit.

3. Log Book of Tractor No. HP-34B-9100:-

While checking the log books of the tractor No. HP-34A-3314 and HP-37A-9062, it has been noticed that the per hour diesel consumption was 3 ltrs and covers appropriate 18 to 20 kms. distance in one hour. The tractors of the HAREC, Bajaura are generally used for the purpose of ploughing of fields, threshing of the crops and the transportation of wheat, FYM and other crop related materials from one place to another place within the campus of HAREC, Bajaura.

On the checking of the log books of the above mentioned tractors, it was noticed that the log books of these tractors were not kept/written in proper manner as mentioned below:-

(i) Whenever the ploughing of the fields was carried out, block field no/section and the dimension/area of the field was not mentioned in the log books of the concerned tractor.

(ii) In the case of transportation of the crops, FYM or other goods from one place to another place, the distance was also not mentioned in the log books of the concerned tractor.

It is, therefore, suggested that in future in case of ploughing, the areas, plot no. block no. and crop register page no. may invariably be recorded/mentioned in the log books and whenever the transportation of the goods/articles and crops is done, the distance covered in kms. may be mentioned in the log books so that the correctness of the consumption of diesel could be checked accordingly.

Some instances relating to the above audit observations are given as under:-

Sr.No.	Page & Entry No. & Date	Kind of operation	Section in which worked	Consumption Diesel	No. of Hours	Remarks Which have not been given in the log Book.
1.	1/1, 01.12.2004	Passing of NESO Tractor Bajaura to washing Kullu back	KVK	7.5 Ltrs	2½	Distance
2.	2/9, 12.05.2005	Ploughing A-3	KVK	3 Ltrs.	1	Area
3.	2/13,	Ploughing	KVK	12 Ltrs	4	Area
4.	3/18, 03.06.2005	Lifting of wheat A Block to KVK	KVK	3 Ltrs	1.30	Distance
5.	4/22, 07.06.2005	Disc Harrow	G Block	9 Ltrs	3	Area
6.	7/43, 27.10.2005	Ploughing of Fields	KVK Programme	6 Ltrs	2	Which field &

						Area
7.	28/221, 12.02.2008	Ploughing & leveling of G Block	-do-	6 Ltrs	2	Area

Para-29 Post Audit Report of HAREC, Bajaura, CSK HPKV, Palampur for the Period from 01.01.1999 to 31.03.2009.

The post audit and inspection of HAREC, Bajaura, CSK HPKV, Palampur for the period from 01.01.1999 to 31.03.2009 was also conducted and the audit report of which has been issued separately. The post audit report contains 21 number audit paras and the following important paras are also included in the main audit report of the university:-

(a) The Loss of ₹ 40391.00 from Fish Farm

During the checking of the income received from the sale proceeds of fish farm for the period from January, 1999 to December, 2008, it was observed from the data given below that the contingent expenditure on the maintenance of fish farms i.e. feeding etc. was higher in comparison to the income generated during the above mentioned period. The contingent expenditure as detailed below was excluding watch and ward and other regular labour charges deployed for the maintenance of the fish pounds. It was also intimated to audit that no research work was carried out in fish farming at HAREC, Bajaura during this period. Therefore, from the year wise details as given below it is clear that except 2002-2003 and 2007-2008, the Fish Farm sustained continuous loss worth ₹ 40,391.00. It is also pertinent to mention here that the cost of labour, technical staff and other charges of the department are not included in the input cost and if the same is also included the loss will increase to 3-4 times of the amount as given below. Therefore the reasons for the loss and running the fish farm in loss for last 7 years may be fully explained and its responsibility fixed and the loss recovered from the defaulters and compliance shown to audit:-

Sr. No.	Year	Quantity of Fish Sold	Receipt No.	Sales proceeds	Contingent Exp.(Rs.)	Deficit/Plus
1.	01/99 to 03/2000	174.43 kgs.	68 to 92, 1697	10466.00	22984.00	(-)12518.00
2.	04/2000 to 03/2001	53.7 kgs.	93 to 100, 1697	3222.00	19520.00	(-)16298.00
3.	04/2001 to 03/2002	89.8 kgs.	01 to 05, 3217	5388.00	7650.00	(-)2262.00
4.	04/2002 to 03/2003	108.13 kgs.	6 to 14, 3217	6488.00	5520.00	(+) 968.00
5.	04/2003 to 03/2004	74.62 kgs.	15 to 22, 3217	4477.00	6138.00	(-)1661.00
6.	04/2004 to 03/2005	55.4 kgs.	23 to 31, 3217	3324.00	6900.00	(-)3576.00
7.	04/2005 to 03/2006	74.3 kgs.	32 to 39, 3217	4458.00	7471.00	(-)3013.00

8.	04/2006 to 03/2007	49.0 kgs.	40 to 45, 3217	2940.00	7322.00	(-)4382.00
9.	04/2007 to 31.12.2008	121.10 kgs.	46 to 61, 3217	7266.00	4915.00	(+)2351.00
		800.48 kgs.		48029.00	88420.00	(-)40391.00

(b) Loss of ₹ 44,438.00 from Rabbit Farm.

During the post audit of the income received from the sale proceeds of rabbit farm, it was observed that the expenditure incurred on the maintenance of the rabbit farm was higher than the income generated from rabbit farm during the year 1999-2000 to 2000-2001 and 2006-2007. Thus there was a net loss of ₹ 44,438.00 in comparison to the expenditure incurred on the maintenance of the rabbit farm during the period mentioned above. Besides the above years there was a marginal profit from the rabbit farm. Therefore, despite of providing best inputs, medical facilities and expert technical knowledge, the reasons for the down fall of income and net loss of ₹ 44,438.00 in three years may be fully justified and besides making the loss good from the defaulters its responsibility may also be fixed to stop such practices in future. The details of the loss sustained is given as under:-

Sr. No.	Year	Receipt No.	Sales proceeds	Contingent Exp.(₹)	Deficit/Plus
1.	1999-2000	81-91, 1255	4929.00 5771.00	39142.00	(-)28442.00
2.	04/200 to 03/2001	92-97, 1255	15633.00	28697.00	(-)13064.00
3.	04/2006 to 03/2007	14 to 15, 3447	4390.00	7322.00	(-)2932.00
	Total :-				44438.00

(c) Non-maintenance of individual record of bee colonies.

(i) While checking the apiculture live stock register no. I, it was observed that the individual record for each bee colony was not maintained. In the absence of which it could not be ascertained that how many bee colonies were increased by multification and how many week colonies were merged with each other. Therefore, years wise details of actual status of each colony may be prepared and in future also the individual record of each colony may be maintained and compliance shown to audit. In future, reasons for increase and decrease of bee colonies may be recorded in live stock register immediately after the event to avoid any confusion at any stage.

(ii) Non accountal of honey for the period from 16.06.2000 to 30.04.2008.

While checking the honey produce of bee colonies, it has been observed that during the period from 31.03.1999 to 16.06.2000 there was a total produce of 126 kgs. honey which was extracted on 29.04.1999 and 01.05.2000 to 16.06.2000, the details of which is given as under:-

Sr.	Total Bee Colonies	Honey extracted	Total
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No.	Date	Total No.s of Colonies	E/P	Dated	Total Nos. of Colonies	E/P	Produce of Honey
1.	31.03.1999	25	1/237	29.04.1999	8	41/297	24 kgs.
2.	07.06.2000	43	10/237	01.05.2000 To 16.06.2000	44	56- 62/299	102 kgs.
		68			52		126 kgs.

From the above details it is clear that in 1999 out of 25 colonies the honey was extracted from 8 nos. Colonies and in 2000 against 43 total colonies in live stock honey was extracted from 44 colonies. The reason for difference may therefore be given.

Onward 16.06.2000 to 30.04.2008 the position of total number of colonies was as under:-

Sr.No.	Date	Total No. of Colonies	E/Page	Honey production	Remarks
1.	31.05.2001	24	20/238	Nil	quantity reduced from 44 to 24
2.	29.03.2002	8	26/239	Nil	quantity reduced from 24 to 8
3.	16.04.2003	12	28/239	Nil	quantity increased from 8 to 12
4.	12.04.2004	12	30/239	Nil	quantity remained same
5.	04.04.2005	22	36/240	Nil	quantity increased from 12 to 22
6.	10.05.2006	19	45/245	Nil	quantity decreased from 22 to 19
7.	29.06.2007	10	51/246	Nil	quantity decreased from 19 to 10
8.	30.04.2008	12	53/246	Nil	quantity increased from 10 to 12

Therefore, from the above details it is clear that there was huge loss in the total number of bee colonies every year and for the last eight years the honey produce was not accounted for, whereas immediately before it i.e. in the year 2000 there was 102 kgs. production of honey as given above. the loss of bee colonies and non accountal of honey for the last eight years is a

serious matter and financial irregularity the reasons for which may be investigated and for the loss of bee colonies and non accountal of honey for such a long period despite of artificial/sugar feeding to the colonies its responsibility may be fixed and loss may be worked out and made good from the persons at fault and compliance intimated to audit.

(d) Excess issuance of sugar for feeding

While checking the sugar issue registers of entomology section, it has been observed that on 14.07.2006, 13 kgs. sugar was issued for the feeding of 19 colonies whereas on that date only 12 colonies were in the live stock register vide E/P 49/245. Similarly on 04.07.2007, 5 kgs sugar was issued for the feeding of 12 colonies, whereas on that date only 10 colonies were in the live stock register vide E/P 51/246

Thus as per the details given above on 14.07.2006 and 04.07.2007 excess sugar for seven and two number bee colonies was issued from the stock whereas these colonies were not existing physically. Therefore, the factual position may be ascertained and reasons for excess issuance may be investigated. The weather and other seasonal conditions to justify the sugar feeding may also be compared with the previous and subsequent years and the recovery of excess quantity issued from the stock may be made and compliance shown to audit.

(e) Non –accountal of income of ₹ 3460.00 in Revolving Fund

While checking the farmer's hostel visitor register and the cash book, it was noticed that in the following instances, an amount of ₹ 3460.00 was realized from the visitors on account of room rent charges but it was not deposited in the concerned revolving fund and appears to have been misused. Associate Director, HAREC, Bajaura is therefore, requested to investigate the reasons for not depositing the income in the university account and in case the amount was misused/embezzled then its responsibility may be fixed besides making the recovery of the amount and panel interest from the defaulters. To stop such unwanted practices suitable action as deemed fit may also be taken against the persons at fault and in case of embezzlement the matter may also be reported to the Hon'ble Vice-Chancellor and Registrar for taking further necessary action. The Associate Director is also advised to take all measures to stop such lapses in future and to check the leakage of income at any level at the station. The details of the amount not deposited are given as under:-

Sr.No.	Booking No.	Period	Amount received but not deposited	Remarks
1.	181 (Vol.-I)	03.09.2003 to 20.11.2003	Not mentioned	Student
2.	182	03.09.2003 to 20.11.2003	-do-	-do-
3.	342	28.03.2004 to 29.03.2004	200.00	-
4.	849	24.08.2005 to 25.08.2005	50.00	-
5.	Vol-II 652	03.06.2007 to 04.06.2007	210.00	-

6.	653	03.06.2007 to 04.06.2007	400.00	-
7.	654	04.06.2007 to 05.06.2007	100.00	-
8.	866	06.12.2007 to 07.12.2007	150.00	-
9.	868	10.12.2007 to 11.12.2007	50.00	-
10.	869	10.12.2007 to 11.12.2007	50.00	-
11.	870	10.12.2007 to 13.12.2007	150.00	-
12.	1129 to 1138	11.08.2008 to 23.08.2008	1620.00	-
13.	1140	27.08.2008	50.00	-
14.	1141	26 to 27.08.2008	50.00	-
15.	1148 to 1155	27 to 31.08.2008	380.00	-
16.	1157	30 to 31.08.2008	0	-
17.	1158	30 to 31.08.2008	0	-
		Total:-	3460.00	

Besides ₹ 3,460.00 the charges in case of sr. no. 1, 2, 16, & 17 may also be worked out and recovered from the person at fault, because the amount realized was not entered in the Register.

(f) Mis-use of vehicles by showing excess distance in the log book

(i) During the checking of log books of the vehicle, it was observed that in majority of the cases the distance of the same stations was recorded differently while performing journey on different dates. For example the distance from Palampur to Bajaura has all the times been recorded differently in the log books. In support of excess distance, no details of local or other journey along with the stations visited was entered in the log books which clearly shows that except the journey entered in the log books no other journeys were performed and the distances were knowingly entered wrong in the log books either by the drivers or with the understanding of the traveling officers and consequently the possibility of using the vehicles for personal use can not be ruled out. Therefore the reasons and circumstances to encourage this practice may be investigated and the recovery for the excess distance may be made from the persons at fault by treating all excess distances as private journey and compliance intimated to audit. The necessary steps to stop this practice in future may also be taken to avoid any financial loss to the university. The detail of excess distances recorded in the log books is given in the post audit report in respect of the following vehicle as under:-

Sr. No.	Vehicle No.	Period	Excess distances in Kms
1.	HP-34A-7610	07.09.07 to 09.10.08	367
2.	HP-34-356	01.01.99 to 30.03.09	839
3.	HP-34-653	25.02.04 to 05.02.09	513

(ii) Log book of vehicle No. HP-34A-7610

While checking the log book of HP-34A-7610, it has been observed that while performing the journey from HAREC, Bajaura to Palampur, mileage of local journey at Palampur campus and Palampur market appears to be on the higher side, keeping in view the remarks recorded in the log book of the vehicle. Therefore, either the distance shown may be fully justified with reference to the work done at different locations or the recovery for excess distance recorded in the log book may be made from the officers/officials concerned who have verified the journey in the vehicle and performed the journey at the touring station. The details of such instances is given as under:-

Sr. No.	Entry & Page No.	Date	From	To	Km. entered	Actual Km.	Diff.	Purchase/Remarks
1.	34/11	03.10.07	Campus Palampur	IHBT Local Campus	11	4	7	Local duty from HPKV to IHBT
2.	35/11	04.10.07	Campus Palampur	-do-	18	4	14	-do-
3.	36/11	05.10.07	Campus Local		9	4	5	-do-
4.	37/12	06.10.07	Campus Local		15	4	11	Local duty to attend meeting at IHBT
5.	38/12	07.10.07	Campus Local & Back		15	4	11	-do-
6.	77/23	29.12.07	Campus Local & Back		15	4	11	-
7.	82/25	01.01.08	Campus Local & Back		18	4	14	-
8.	112/32	02.02.08	Campus Local & Back		10	4	6	-
9.	126/36	22.02.08	Campus Local & Back		16	4	12	Repair of Computer
10.	127/36	23.02.08	Campus Local & Back		14	4	10	-do-
11.	128/36	23.02.08	Campus Local 3 trips		42	18	24	To bring memento for retiring person and distributed new above DAP meeting
12.	166/48	03.04.08	Palampur Local		45	8	37	To bring delegates of Maize workshop
13.	167/49	04.04.08	Palampur Local		55	20	35	-do-
14.	168/49	05.04.08	Campus Local 3 trips		38	18	20	To make arrangement for the workshop

15.	175/51	11.04.08	Palampur Local	14	4	10	To visit various office at campus
16.	220/66	03.06.08	Palampur Local	26	7	19	To bring UPS from PLP and give monitor for repair
17.	280/86	01.09.08	Palampur Local	20	8	12	-
18.	281/86	02.09.08	Palampur Local	30	8	22	-
			Total			280	

(iii) Vide E/P 4/1 dated 19.07.2007, Dr. B.S. Deor performed journey from Bajaura to Sundernagar and back to Bajaura to attend the meeting & workshop on organic farming in the office of Deputy Commissioner, Mandi but the vehicle was taken up to Sundernagar. Hence the purpose to take the vehicle to Sundernagar may be justified or the recovery for this private journey may be made and deposited in university account and compliance shown to audit.

(g) Checking of log book in respect of tractors.

While checking the log books of the tractor number HP-34A-3314 and HP-37A-9062, it was noticed that the per hour consumption of diesel was 3 ltrs and covers approximate 18 to 20 kms. distance in one hour. The tractors of the HAREC, Bajaura are generally used for the purpose of ploughing the fields, threshing the crops and transportation of wheat, FYM and other crop related materials from one place to another place within the campus of HAREC, Bajaura.

On the checking of the log books of the tractors, it was noticed that the log books were not kept/written in proper manner mentioned as under:-

(i) Whenever the ploughing of the fields was carried out, block, field no./section and the dimension/area of the field was not mentioned in the log books of the tractors.

(ii) In cases of transportation of the crops, FYM or other goods from one place to another place, the distance was also not mentioned in the log books of the tractors.

It is, therefore, suggested that in future in case of ploughing, the areas, plot number, block number and crop register page number may invariably be recorded/mentioned in the log books and whenever the transportation of the goods/articles and crops is done, the distance covered in kms. may be mentioned in the log books, so that the correctness of the consumption of diesel could be checked accordingly.

Some instances relating to the above audit observations are given in post audit report in respect of the following vehicle:-

(A) Log Book of Tractor No. HP-34A-3314

Sr.No.	Log Book E/P No.	Date	Particulars of work done	Hour	Diesel (In Ltrs.)	Remarks
1.	12/126	23.05.2001	Ploughing the field No. B-6 & Maize	2	6	Area of the fields not mentioned

			Section			in the Log Book
2.	12/127	23.05.2001	Ploughing Ento. Section	2	6	-do-
3.	12/128	23.05.2001	Ploughing of A-Block of Veg. Section	1	3	-do-
4.	13/131	29.05.2001	Transportation of Barley from fields to thrashing floor one round	1	3	Distance not mentioned in the log Book
5.	13/133	29.05.2001	Transportation of Wheat from fields to thrashing floor(two rounds)	1	3	-do-

(B) Log Book of Tractor No. HP-37A-9062

Sr.No.	Date	Particulars of work done	Hour	Diesel (In Ltrs.)	Remarks
1.	04.10.2007	Ploughing of No.C-2 Wheat Section	2	6	Area of the field not mentioned
2.	04.10.2007	Lifting of fertilizer CFS Section	2	6	Distance not mentioned in Log Book
3.	06.10.2007	Lifting of pluses from fields of pluses Section	30 minutes	1.5	-do-
4.	02.11.2007	Thrashing of Mash of Pulses Section	1 hour	3	Neither produce mentioned nor reference of Crop Register given while produce entered in Stock.
5.	09.12.2008	Ploughing of fields of G-	3	9	Area of the field not mentioned in the Log

		Block			Books
6.	05.06.2008	Lifting of wheat from fields to store	30 minutes	1.5	-do-
7.	28.03.2009	Lifting of FYM from Bajaura to Jhiri and back	1	3	-do-

(h) Low production of breeder seed despite of adequate rain fall and normal whether conditions.

While checking the crop register of breeder seed (ICAR-03-72), it was observed that the production was very low in comparison to the norms fixed in the package and practice by the university. It is also pertinent to mention here that during the cropping season, there was adequate rain fall, as per the data received from the met section of HAREC. Therefore, the reasons for the low produce may be investigated and it may be ensured that there was no pilferage at any stage from the date of sowing and harvesting the following crops, otherwise its responsibility may be fixed and compliance shown to audit:-

(i)	(a) Name of Crop = Barley	(i) Total production = 395 kgs.
	(b) Breed= HBL- 316	(j)Expected production = 890 kgs.
	(C) Crop Register page No. -12	(k)Less production =495 kgs.
	(d) Date of sowing 21.11.2001	
	(e) Area -3300 m ²	
	(f) Seed= 35 kgs.	
	(g) Fertilizer= Not mentioned	
	(h) Rainfall during season (i) November, 2001 = 38.9 MM, Rainy days =04 (ii) December, 2001 = 61.4 MM, Rainy days =05 (iii) Jan,2002 = 67.9 MM, Rainy days =05 (iv) Feb.,2002 = 137.0 MM, Rainy days =10 (v) March,2002 = 97.6 MM, Rainy days=07 (vi) April, 2002 = 111.8 MM, Rainy days =07 Total: 514.6 MM Rainy Days= 38 days	
(ii)	(a) Name of Crop = Barley (b) Breed = HBL-113 (c) Crop Register = 13 (Page No.)	(i) Total Production = 110 kgs. (j) Expected production= 256 kgs. (k) Less Production = 146 kgs.

	(d) Date of sowing = 01.12.2001 (e) Area = 950 m ² (f) Seed = 10 kgs. (g) Fertilizer = N.M. (h) Rainfall during season:- (i) Nov.,2001 = 38.9 MM, Rainy days =04 (ii) Dec.,2001 = 61.4 MM, -do- =05 (iii) Jan,2001 = 67.9 MM, -do- =05 (iv) Feb.,2002 = 137.0MM, -do- =10 (v) March, 02 = 97.6 MM, -do- = 07 (vi) April, 02 = 118.8 MM, -do- = 07 <hr/> Total :- = 514.6 MM, 38 days	
(iii)	(a) Name of Crop = Wheat (b) Breed = HPW- 42 (c) Crop Register P No.24 (d) Date of sowing = 30.12.2002 (e) Area = 3300 m ² (f) Seed = 35 kgs. (g) Fertilizer, Urea= 42 kgs., SSP=120 kgs., MOP =16 kgs., urea = 42 kgs. (top Dressing) (h) Rainfall during season (i) Dec,2002 = 6.8 MM, Rainy day =01(20.12.02) (ii) Jan,2003 = 25.0 MM, -do- =03 (iii) Feb,2003 = 126.9 MM, -do- =10 (iv) March,03 = 140.3 MM, -do- =11 (v) April, 03 = 70.9 MM, -do- = 10 days <hr/> Total: = 369.9MM = 35 days	(i) Total Production = 617 kgs. (j) Expected Production= 891 kgs. (k) Less production = 274 kgs.
(iv)	(a) Name of Crop = Barley (b) Breed = HBL-113 (c) Crop Register =30 (Page No.) (d) Date of sowing = 02.12.2002 (e) Area = 3300 m ² (f) Seed =32 kgs. (g) Fertilizer= Urea=28.7 kgs., SSP =41.250 kgs. (h) Rainfall during season: (i) Dec.,2002 =6.8 MM, Rainy days = 01(20.12.02) (ii) Jan,2003 = 25.0 MM, -do- =03 (iii) Feb,2003 = 126.9 MM, -do- =10 (iv) March,03 = 140.3 MM, -do- =11 (v) April, 03 = 70.9 MM, -do- = 10 days <hr/> Total: = 369.9MM = 35 days	(i) Total production = 421 kgs. (j) Expected production= 891 kgs. (k) Less Production= 470 kgs.

(i). Issuance of excess seed for sowing than the fixed norms and low

production in (rabi crops)

While checking the rabi crops register, it was observed that the seed was issued for sowing in excess of the fixed norms. No reasons for excess issuance of seed were recorded in the crop registers. Therefore, the cost of excess seed issued may be recovered from the persons at fault and in future the norms fixed may be followed strictly and in case of low germination percentage, the reasons may be recorded in the crop register at the time of sowing to justify the issuance of excess quantity of seed. The detail of some cases of excess issuance is given as under:-

Sr. No	Date of Sowing	Area	Scheme	Variety	In-puts	E/P of S.R.	Reqd input	Actual out-put	Average output	Remarks
1.	27.11.98	850m ²	pulse breeding	sarson HPN-1	Seed =1kg. Urea =11 kg	4/316	Seed =.05 kgs.	24.00 kgs.	45 kgs.	Excess Seed = 0.05 kg. & less Production =21 kgs.
2.	07.12.99	1200 m ²	forage section	oat N-7	Seed =16 kgs. Urea= 10.5 kgs. SSP= 30 kgs.	3/352	Seed =10 kgs.	98.00 kgs.	180.00 Kgs.	Excess Seed=6 kgs.7 less production =82 kgs.
3.	01.12.2k	1227 m ²	pulse section	sarson breeding	Seed= 3 kgs.	11/375	Seed= 750 grams	0	0	Excess Seed= 2.250 Kgs. & Nil Prod.

It was also observed that after harvesting the crops, the accountal of produce was excessively on the lower side despite of the facts that during the entire season the conditions of crops at different stages was recorded good or very good. Therefore in view of the conditions of crops and all other conditions favourable, the produce should have been as per the norms fixed by the university in the package and practice. The reasons for low produce may therefore be investigated and loss if any may be made good from the defaulters and compliance shown to audit.

(j) Low production (kharif crops) in spite of good whether conditions as recorded in the crop register.

While checking the kharif crop register, it has been noticed that in spite of good crop conditions recorded in the crop register at different stages i.e. from germination to harvesting, the produce was very low in comparison to the norms of production fixed in the package and

practice. Therefore, the reasons for low produce than the norms of produce fixed may suitably be explained and justified in all cases mentioned in this para of post audit report.

Para-30 Audit Requisitions

The year wise details of outstanding audit requisitions of various departments of university is given in Annexure **“D”**. The concerned Heads of the departments are requested to take immediate necessary steps for the settlement of outstanding audit requisitions.

Para-31 Conclusion

In Part-I of audit report the position of all outstanding audit paras have been given and it is evident from the previous audit reports that the numbers of unsettled/ outstanding audit paras which are having financial involvement are increasing every year and particularly in respect of some serious paras/irregularities such as, grant of wrong advance increments at the time of appointment, wrong pay fixations on promotion, non accountal of huge quantity of steel non finalization of minus bills of construction division, sale of university products on less than approved rates, and other serious financial lapses pointed out in various post audit reports of the different departments, the university authorities are not very serious and this tendency may cause huge financial losses, because with the passage of time it will become very difficult to recover the old outstanding amounts. The audit is continuously high lighting these serious irregularities. Therefore, if the financial position of the university is to be improved, the university will have to take effective measures to stop/recover the wrong payments and other miscellaneous recoveries pointed out by the audit and in future also it is very important to observe the high standard of financial proprieties and follow the rules and Govt. instructions at all levels.

Subject to above observations 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-171009.

Annexure- “A”

(Referred to in Para 2 Part-II of the Audit Report for the year 2008-2009)
Details of other Accounts maintained by the CSKHPKV, Palampur,
which do not form part of General Account.

Sr. No.	Name of Account	Amount (Rs.)
1.	Contributory Provident Fund Account	108263409.34
2.	Pension for the year 2007-2008 (A/c No. 01170065018)	63552.98
3.	Saving Bank Account No.1945151 operated by Comptroller	24166.65
4.	General Provident Fund Account(A/c. No. 01170065016)	398901286.49
5.	Employees Welfare Fund Account No.1170065044	580134.52
6.	Pension Corpus Fund Account (A/c. No. 01170065023)	186865365.00
7.	Securities/Earnest Money and Misc. Deposit	3922979.15
8.	Student Fund Account being operated by: Dean, P.G.	1557136.70
9.	Student Fund Account being operated by: Dean, College of Agriculture	2332160.07
10.	Student Fund Account being operated by: Dean, College of Vety.& Animal Sciences	1716737.41
11.	Student Fund Account being operated by: Dean, College of Basic Sciences	1539163.31
12.	Student Fund Account being operated by: Dean , College of Home Sciences	597949.93
13.	Student Fund Account operated by S.W.O.	3008750.81
14.	Book Bank Account operated by the Librarian	72048.40
15.	Purchase Fee Account operated by CMO	86972.10
16.	Contributory Pension Scheme	5455678.00
17.	Revolving Fund Account of Sr. Seed Production Unit	229257.77
18.	Revolving Fund Account of Sr. Seed Production Unit	128721.21
19.	Revolving Fund Account of Head, Plant Breeding	108324.03
20.	Revolving Fund Account of Head ,Plant Breeding	52660.25
21.	Revolving Fund Account of Asstt. Engineer (Maint.)	738189.73
22.	Revolving Fund Account of Asstt. Engineer(Workshop)	59239.48
23.	Revolving Fund Account of Scientist Incharge, RSS, Berthin	21293.00
24.	Revolving Fund Account of Scientist Incharge, RSS, Berthin	30963.00
25.	Revolving Fund Account of Scientist Incharge, RSS, Malan	643206.20
26.	Revolving Fund Account of Scientist Incharge, RSS, Akrot	115590.82

27.	Revolving Fund Account of Scientist Incharge, K.V.K. Bajaura	485240.00
28.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	734109.29
29.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	84974.68
30.	Revolving Fund Account of Associate Director, RRS, Kukumseri	36810.99
31.	Revolving Fund Account of Vegetable Science	53441.20
32.	Revolving Fund Account of Associate Director, RRS, Dhaulakuan	1871280.45
33.	Revolving Fund Account of Associate Director, RRS, Bajaura	327712.00
34.	Revolving Fund Account of Fisheries(COVAS)	22517.91
35.	Revolving Fund Account of ORS, Kangra	335991.00
36.	Revolving Fund Account of ORS, Kangra	77584.00
37.	Revolving Fund Account of Land Scaping Unit	118958.55
38.	Revolving Fund Account of Dean, COBS	170082.10
39.	Revolving Fund Account of Scientist Incharge, R.S.S, Sundernagar	87950.41
40.	Revolving Fund Account of Associate Prof. K.V.K., Bara	1009219.11
41.	Revolving Fund Account of Animal Breeding & Genetics	9709.23
42.	Revolving Fund Account of Animal Nutrition	1349329.61
43.	Revolving Fund Account of Scientist Incharge, KVK, Una	286542.86
44.	Revolving Fund Account of Dean, COA.	21003.74
45.	Revolving Fund Account of Dean, COHS	29839.12
46.	Revolving Fund Account of Plant Pathology	225078.87
47.	Revolving Fund Account of Scientist Incharge, RSS, Salooni	37426.68
48.	Revolving Fund Account of Incharge, BRSS, Nagrota	27172.00
49.	Revolving Fund Account of Agronomy	92551.14
50.	Revolving Fund Account of Scientist Incharge, KVK, Mandi	739662.55
51.	Revolving Fund Account of Coordinator, ITC, Palampur.	82801.94
52.	Revolving Fund Account of Librarian, Palampur	1175336.21
53.	Revolving Fund Account of Comptroller office	4198796.16
54.	Revolving Fund Account of Director of Ext.Edu.	1177950.37
55.	Revolving Fund Account of T.H.T.	186451.47
56.	Revolving Fund Account of Horticulture	645424.54
57.	Revolving Fund Account of Dean, COVAS.	43323.45
58.	Revolving Fund Account of Sr. Seed Production Scientist	313074.21
59.	Revolving Fund Account of Director of Research	173845.45
60.	Revolving Fund Account of Chief Medical Officer.	102084.83
61.	Revolving Fund Account of Comptroller Office.	2218626.61
62.	Revolving Fund Account of Director of Ext.Edu.	97068.14
63.	Revolving Fund Account of Director of Research.	11368.21
64.	Revolving Fund Account of Dean, COVAS	122930.93

65.	Revolving Fund Account of Asstt. Engineer, Workshop	3923.23
66.	Revolving Fund Account of Dean, COA.	9663.41
67.	Revolving Fund Account of Comptroller Office.	117990.72
68.	Revolving Fund Account of Head Deptt. of Soil Science	956680.85
69.	Revolving Fund Account of Scientist Incharge, RSS, Sangla	200757.00
70.	Revolving Fund Account of Head, Agro forestry.	323010.84
71.	Revolving Fund Account of Officer Incharge, Live Stock Farm.	911502.45
72.	Revolving Fund Account of Executive Engineer, Construction	1318.56
73.	Revolving Fund Account of Sr. Seed Production Scientist	338776.36
74.	Revolving Fund Account of Associate Director, RRS, Dhaulakuan	3370.60
75.	Revolving Fund Account of Head, Agriculture Engineering.	179887.63
76.	Revolving Fund Account of Scientist Incharge, KVK, Kangra	4245754.44
77.	Revolving Fund Account of Assoc. Dir. RRS, Bajaura	80288.00
78.	Revolving Fund Account of Assoc. Dir., D/kuan	33005.34
79.	Revolving Fund Account of RSS, Lari	64094.26
80.	Revolving Fund Account of Estate Officer, CSKHPKV	43986.60
81.	Revolving Fund Account of Estate Officer, CSKHPKV	424870.50
82.	Revolving Fund Account of RSS, Berthin	6244.00
83.	Revolving Fund Account of Plant Physiology	1359022.90
84.	Revolving Fund Account of D.E.E.	471339.27
85.	Revolving Fund Account of R.S.S. Berthin	2749102.00
86.	Revolving Fund Account of Kukumseri	156287.58
87.	Revolving Fund Account of Trust Fund of Comptroller	399790.83
88.	Revolving Fund Account of SPS	25981.00
89.	Revolving Fund Account of Agronomy	78310.00
90.	Revolving Fund Account of Nodal Officer	738011.00
91.	Revolving Fund Account of Dean COHS	874525.00
92.	Revolving Fund Account of Vety. Physiology	30233.00
93.	Revolving Fund Account of Horticulture	381132.00
94.	Revolving Fund Account of RSS, Malan	20686.00
95.	Revolving Fund Account of KVK, Kangra	21562.00
96.	Revolving Fund Account of RSS, Akrot	108816.34
97.	Revolving Fund Account of HAREC, D/kuan	89881.31
98.	Revolving Fund Account of KVK, D/kuan	392699.70
99.	Revolving Fund Account of RRS, Bajaura	141065.00
100.	Revolving Fund Account of RSS, Sangla	11387.00
101.	Revolving Fund Account of RSS, Sangla	29444.00
102.	Revolving Fund Account of RRS, K/seri	48781.02
103.	Revolving Fund Account of RSS, Salooni	20049.13
104.	Revolving Fund Account of RSS, Berthin	21946.00
105.	Revolving Fund Account of KVK, Berthin	11413.00
106.	Revolving Fund Account of RRS, D/kuan	59859.42

107.	Revolving Fund Account of RRS, K/seri	57167.02
108.	Revolving Fund Account of RSS, Lari (Mega Seed)	30867.37
109.	Revolving Fund Account of RSS, Sangla	15426.00
110.	Revolving Fund Account of RSS, Salooni	8170.14
111.	Revolving Fund Account of Microbiology (COBS)	104615.00
112.	Revolving Fund Account of RRS, Bajaua (Mega Seed)	55801.00
		752355383.62

Annexure- “B”

(Referred to in Para 6 Part-II of the Audit Report for the year 2008-2009)

Detail of outstanding inter departmental recoveries

(1) Directorate of Extension Education					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1.	1991-92	11/194	20.10.1991	Dean COVAS	290.00
2.		81/132	-	Director Research	1484.00
3.		33/194	-	RRS,Bajaura	1600.00
	Total				3374.00
4.	1992-93	90/132	-	Dean, COVAS	3331.00
5.		28/140	25.04.1992	Dean, COVAS	1087.00
6.		20/141	25.09.1992	Dean, COVAS	278.00
7.		21/141	25.09.1992	Dean, COVAS	245.00
8.		85/194	-	Animal Breed	1104.00
	Total				6045.00
9.	1993-94	12,13/179	30.03.1994	Dean COVAS	1193.00
10.		14/179	30.03.1994	Dean COVAS	701.00
11.		15/179	30.03.1994	Dean COVAS	392.00
	Total				2286.00
12.	1994-95	34/180	19.03.1995	Dean COVAS	87.00
13.		53/162	04.04.1994	Dean, COA	12583.00
	Total				12670.00
14	1995-96	96/179	09.08.1995	Estate Officer	661.00
15		19/163	01.09.1995	Dean COVAS	285.00
16		60,61/163	03.09.1995	Dean COVAS	4579.00
17		38/-41/179	10.05.1995	Dean COA	1475.00
	Total				7000.00
18	1996-97	47/194	26.11.1996	Estate Officer	1938.00
19		53/203	23.07.1996	Estate Officer	351.00
20		84/207	12.02.1997	Estate Officer	3582.00
21		23/203	04.02.1997	Dean COVAS	1352.00
22		29/203	05.02.1997	Dean, COBS	221.00
	Total				7444.00
23	1997-98	57/232	-	Registrar	512.00
24		84/203	-	Astt. Dir(A&P)	339.00

25		038	15.9.1997	BDO Indora	793.00
26		039	15.9.1997	BDO Nurpur	1040.00
27		040	15.9.1997	BDO Nagrota Bagawan	403.00
28		043	15.09.1997	BDO Bhawarna	715.00
29		092	08.01.1998	BDO Bhawarna	880.00
30		048	15.09.1997	BDO Nagrota Bagwan	633.00
31		044	15.09.1997	BDO Panchrukhi	832.00
32		041	15.09.1997	BDO Pragpur	949.00
33		042	15.09.1997	BDO Dehra	741.00
34		046	15.09.1997	BDO Baijnath	637.00
35		047	15.09.1997	BDO Kangra	754.00
36		049	15.09.1997	BDO Kullu	637.00
37		050	15.09.1997	BDO Banjar	377.00
38		051	15.09.1997	BDO Ani	338.00
39		052	15.09.1997	BDO Nirmand	312.00
40		053	15.09.1997	BDO Sadar Mandi	637.00
41		02	01.12.1998	BDO Sadar Mandi	784.00
42		054	15.09.1997	BDO Rivalsar	416.00
43		055	15.09.1997	BDO Gohar	351.00
44		056	15.09.1997	BDO Gopalpur	463.00
45		057	15.9.1997	BDO Dharmpur	468.00
46		058	15.9.1997	BDO SunderNagar	481.00
47		059	15.9.1997	BDO Karsog	533.00
48		060	15.9.1997	BDO Joginder Nagar	390.00
49		061	15.9.1997	BDO Janjhaili	390.00
50		062	15.9.1997	BDO Hamirpur	533.00
51		064	15.9.1997	BDO Sujanpur	312.00
52		065	15.9.1997	BDO Bhoranj	533.00
53		066	15.9.1997	BDO Nahan	377.00
54		067	15.9.1997	BDO Sangrah	567.00
55		069	15.9.1997	BDO Ponta Sahib	702.00
56		032	13.9.1997	DDA Nahan	520.00
57		031	13.9.1997	DDH Solan	585.00
58		013	23.8.1997	DAHO Kullu	624.00
59		027	13.9.1997	Dpo Una	2872.00
60		-	-	DPO Solan	460.00
61		028	13.9.1997	DPO Kinaur	806.00
62		029	13.9.1997	BDO Kaza	234.00
63		030	7.11.1997	BDO Keylong	486.00
	Total				25416.00
64	1998-1999	66/207	-	DR	10.00
65		59/232	-	THT	378.00
66		65/232	-	Agri, Economics	629.00
67		087	7.11.1998	BDO Indora	976.00
68		097	07.11.1998	BDO Nagrota Bagawan	816.00
69		093	7.11.1998	BDO Panchrukhi	1024.00

70		090	7.11.1998	BDO Pragpur	1168.00
71		091	07.09.1998	BDO Dehra	912.00
72		045	15.9.1998	BDO Lamba Gaon	676.00
73		094	7.11.1998	BDO Lamba Gaon	832.00
74		096	7.11.1998	BDO Kangra	928.00
75		095	7.11.1998	BDO Baijnath	784.00
76		098	7.11.1998	BDO Kullu	784.00
77		099	7.11.1998	BDO Banjar	464.00
78		100	7.11.1998	BDO Ani	416.00
79		01	7.12.1998	BDO Nirmand	384.00
80		03	1.12.1998	BDO Rivalsar	512.00
81		04	1.12.1998	BDO Gohar	432.00
82		05	1.12.1998	BDO Gopalpur	496.00
83		06	1.12.1998	BDO Dharmpur	576.00
84		07	1.12.1998	BDO SunderNagar	592.00
85		08	1.12.1998	BDO Karsog	656.00
86		09	1.12.1998	BDO Joginder Nagar	480.00
87		010	1.12.1998	BDO Janjhaili	480.00
88		011	1.12.1998	BDO Hamirpur	656.00
89		013	1.12.1998	BDO Sujanpur	384.00
90		014	1.12.1998	BDO Bhoranj	656.00
91		015	1.12.1998	BDO Nahan	464.00
92		016	1.12.1998	BDO Sangrah	636.00
93		027	1.12.1998	BDO Silai	807.00
94		028	1.12.1998	BDO Rajgarh	517.00
95		029	1.12.1998	BDO Ponta Sahib	648.00
96		081	7.11.1998	BDO Bilaspur	960.00
97		069	6.11.1998	DAHO Kullu	768.00
98		071	6.11.1998	DAHO Hamirpur	720.00
99		077	7.11.1998	DPO Una	2568.00
100		30	10.12.1998	DPO Kinaur	992.00
101		078	7.11.1998	BDO Kaza	208.00
102		073	6.11.1998	DAHO Simla	2256.00
103		074	6.11.1998	DAHO Sirmaur	1248.00
104		033	10.12.1998	DAHO Kinaur	992.00
105		12	1.12.1998	BDO Nahan	192.00
106		19.	1.12.1998	BDO Poanta	348.00
107		21.	1.12.1998	BDO Sarkaghat	276.00
108		22	1.12.1998	BDO Kunihar	444.00
109		23	1.12.1998	BDO Dharmpur	480.00
110		24	1.12.1998	BDO Masobra	480.00
111		25	1.12.1998	BDO Basant pur	312.00
112		26	1.12.1998	BDO Theog	528.00
113		32	1.12.1998	BDO Narkanda	288.00
114		33	1.12.1998	BDO Chirgaon	200.00
115		34	1.12.1998	BDO Rohroo	312.00

116		35	1.12.1998	BDO Chopal	516.00
117		36	1.12.1998	BDO Rampur	492.00
118		37	1.12.1998	BDO Katrain	564.00
119		099	1.1.1999	DDA Bilaspur	240.00
120		087	21.1.1999	BDO Solan	116.00
	Total				36673.00
121	1999-2000	85/207	12.8.1999	Estate Officer	1317.00
122		46/234	-	Estate Officer	40.00
123		96/234	29.2.2000	Estate Officer	236.00
124		1/235	7.3.2000	Estate Officer	50.00
125		30/281	13.3.2000	Estate Officer	2452.00
126		61/205	31.8.1999	Dean, COVAS	1409.00
127		16/232	-	Live Stock Farm	425.00
128		15/232	31.8.1999	RRS Kukumseri	438.00
129		089	7.11.1999	BDO Nagrota Bagwan	496.00
130		079	7.11.1999	BDO Keylong	432.00
131		-	-	-	128.00
132		071	23.9.1999	DAHO Kinaur	188.00
133		75	23.6.1999	DDA Bilaspur	240.00
134		065	15.6.1999	BDO Panchrukhi	256.00
135		081	23.6.1999	BDO Solan	116.00
136		049	15.6.1999	BDO Solan	116.00
137		050	15.6.1999	BDO Nalagarh	268.00
138		051	15.6.1999	BDO Kandaghat	92.00
139		055	15.6.1999	BDO Kunihar	156.00
140		056	15.6.1999	BDO Dharmpur	148.00
141		058	15.6.199	BDO Masobra	160.00
142		059	15.6.1999	BDO Basantpur	104.00
143		060	15.6.1999	BDO Theog	176.0
144		061	15.6.1999	BDO Narkanda	98.00
145		062	15.6.1999	BDO Rohroo	104.00
146		063	15.6.1999	BDO Chopal	172.00
147		057	15.6.1999	BDO Rampur	164.00
148		064	15.6.1999	BDO Jubal Kotkhai	188.00
149		088	07.11.1999	BDO Nurpur	1286.00
	Total				11455.00
150	2000-01	57/235	28.6.2000	DEE	580.00
151		1/256	20.9.2000	Registrar	300.00
152		55/256	16.02.2001	Registrar	410.00
153		24/256	22.2.2001	Registrar	2066.00
154		20/256	20.1.2001	Estate Officer	5446.00
155		58/256	16.2.2001	Dean COVAS	790.00
156		4/256	-	Animal Nutrition	180.00
157		5/256	-	Animal Nutrition	250.00
158		007	16.5.2000	BDO Una	204.00
	Total				10226.00

159	2001-02	30/279	19.9.2001	Registrar	209.00
160		28/281	11.3.2002	Estate Officer	5622.00
161		121/92	-	Estate Office	2452.00
162		31/281	13.3.2002	Estate Officer	1590.00
163		32/281	-	Estate Officer	3000.00
163		33/281	13.3.2002	Estate Officer	1340.00
164		28/99	-	Estate Officer	2410.00
165		73/281	-	RRS,Kukumseri	341.00
166		21/279	-	Agro Forestry	145.00
167		34/281	-	RRS Bajaura	1042.00
168		044	25.5.2001	DDA Palampur	800.00
169		067	3.10.2001	DDA Kangra	60.00
170		057	3.10.2001	DHO Keylong	32.00
	Total				19043.00
171	2002-03	14/280	-	Comptroller	10704.00
172		56/280	4.5.2002	Estate Officer	1402.00
173		78/280	5.6.2002	Estate Officer	6054.00
174		99/280	4.9.2002	Estate Officer	1795.00
175		70/291	-	Animal Nutrition	458.00
176		13/280	6.4.2002	Dean, COHS	7400.00
177		11/280	-	Pt. Breeding & Gent.	232.00
178		92/280	-	EE	1556.00
	Total				29601.00
179	2003-04	70/292	5.11.2003	DEE	3228.00
180		99/292	29.1.2004	S.W.O.	4335.00
181		4/292	-	Pt. Pathology	336.00
	Total				7899.00
182	2004-05	90/256	-	Comptroller	866.00
183		45/348	21.2.2005	Estate Officer	865.00
	Total				1731.00
184	2005-06	94/348	4.7.2005	Estate Officer	238.00
185		47/356	9.11.2005	Estate Officer	1621.00
186		81/356	-	Estate Officer	138.00
187		8/292	-	Estate Officer	2524.00
	Total				4521.00
188	2007-08	10/401	02.04.07	DEE	13786.00
189		55/401	10.10.07	PI, ICAR 199-34	112.00
190		89/401	26.03.08	Dean PG	1388.00
191		91/401	23.03.08	DEE	166.00
192		084/278	09.04.07	DDA Una	180.00
193		085/278	23.05.07	DDA Palampur	800.00
194		092/278	30.11.07	DDA Una	180.00
	Total				16612.00
195	2008-09	96/401	19.04.08	Comptroller office	3008.00
196		98/401	26.04.08	DEE	28008.00
197		99/401	26.04.08	DEE	23596.00

	Total				54612.00
	G. Total				256608.00

(2) University Workshop

Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	1990-91	160	16.03.1991	D.E.E., CSK HPKV	90.00
					90.00
2	1991-92	51	30.05.1991	Dean, COVAS,	50.00
3		51	30.05.1991	Dean COBS	50.00
	Total				100.00
4	1992-93	213	05.05.1992	D.E.E.	230.00
5		374	13.10.1992	Comptroller	6.00
6		297	01.07.1992	Secretary to V.C.	861.00
7		475	15.12.1992	-do-	50.00
8		2672	30.09.1992	-do-	185.00
9		560	23.03.1993	-do-	318.00
10		Private Journey	Para 42 1992-93	XEN (C&D)	4930.80
	Total				6580.80
11	1993-94	755	27.10.1993	D.E.E.,CSK HPKV	120.00
	Total				120.00
12	1994-95	904	26.04.1994	D.E.E.,CSK HPKV	525.00
13		1200	27.02.1995	Secretary to V.C.	50.00
14		1105	08.11.1994	SWO	19.00
15		1033	26.08.1994	-do-	1079.00
16		1012	24.08.1994	Head Soil Sci.	50.00
	Total				1723.00
17	1995-96	1236	24.04.1995	Registrar's Office	1399.00
18		1328	29.07.1995	-do-	715.00
	Total				2114.00
19	1996-97	1782	22.01.1997	D.E.E.	75.00
20		1681	18.09.1996	Secretary to V.C.	675.00
21		1588	09.07.1996	Registrar's Office	1782.00
22		1551	18.06.1996	Live Stock Farm	200.00
23		1607	26.07.1996	Head Soil Sci.	555.00
24		1518	04.05.1996	OSD, IAS, Shimla	427.00
	Total				3714.00
25	1997-98	1963	05.08.1997	Comptroller	458.00
26		2129	13.02.98	Head Hort.	746.00
27		2044	08.10.1997	XEN (C&D)	827.00
	Total				2031.00

28	1998-1999	2286	16.10.1998	D.E.E.	17.00
29		2473	26.03.1999	Comptroller	75.00
30		2256	17.08.1998	Secretary to V.C.	2009.00
31		2292	06.11.1998	-do-	4440.00
32		2294	07.11.98	Registrar's Office	4343.00
33		2356	03.12.1998	-do-	65.00
34		2375	07.01.1999	-do-	3228.00
35		2285	16.10.98	Head Hort.	229.00
	Total				14406.00
36	1999-2000	2437	22.09.1999	Comptroller	50.00
37		2649	27.07.1999	Secretary to V.C.	4596.00
38		2682	15.10.1999	-do-	250.00
39		2602	26.07.1999	Registrar's Office	150.00
40		2422	19.09.1999	Head Soil Sci.	50.00
	Total				5096.00
41	2000-01	2900	15.07.2000	D.E.E	5498.00
42		3103	02.12.2000	-do-	547.00
43		3207	19.01.2001	-do-	50.00
44		3225	20.02.2001	-do-	310.00
45		2936	19.07.2000	Dean COVAS	873.00
46		3247	20.02.2001	-do-	110.00
47		2929	18.07.2000	Secretary to V.C.	50.00
48		3107	02.12.2000	-do-	100.00
49		3018	10.11.2000	Registrar's Office	689.00
50		3213	19.01.2001	SPS	441.00
51		3182	04.01.2001	-do-	2705.00
52		3215	20.02.2001	-do-	688.00
53		3932	26.08.2000	RSS Lari	100.00
54		2916	17.07.2000	A.E. Elect.)	97.00
55		3066	13.11.2000	XEN (D) & (C)	130.00
	Total				12388.00
56	2001-02	3448	20.07.2001	Pool Officer	174.00
57		3450	20.07.2001	-do-	50.00
58		3566	28.11.2001	-do-	100.00
59		3568	28.11.2001	-do-	25.00
60		3575	28.11.2001	-do-	1190.00
61		3576	28.11.2001	-do-	137.00
62		3579	28.11.2001	-do-	100.00
63		3582	28.11.2001	-do-	100.00
64		3583	28.11.2001	-do-	833.00
65		3586	28.11.2001	-do-	50.00
66		3588	28.11.2001	-do-	1703.00
67		3589	28.11.2001	-do-	50.00
68		3593	28.11.2001	-do-	70.00
69		3597	28.11.2001	-do-	50.00

70		3599	28.11.2001	-do-	200.00
71		3607	28.11.2001	-do-	50.00
72		3608	01.12.2001	-do-	25.00
73		3695	18.02.2002	-do-	50.00
74		3703	18.02.2002	-do-	25.00
75		3726	20.03.2002	-do-	75.00
76		3727	20.03.2002	-do-	100.00
77		3736	20.03.2002	-do-	50.00
78		3743	20.03.2002	-do-	50.00
79		3744	20.03.2002	-do-	250.00
80		3745	20.03.2002	-do-	1088.00
81		3748	20.03.2002	-do-	25.00
82		3751	20.03.2002	-do-	25.00
83		3754	20.03.2002	-do-	214.00
84		3756	20.03.2002	-do-	30.00
85		3757	20.03.2002	-do-	25.00
86		3758	20.03.2002	-do-	50.00
87		3012	10.11.2001	D.E.E	4983.00
88		3276	04.04.2001	-do-	83.00
89		3345	18.05.2001	Dean COVAS	220.00
90		3418	12.06.2001	-do-	996.00
91		3714	18.02.2002	SPS	220.00
92		3829	24.12.01	Live Stock Farm	250.00
93		3705	18.02.02	-do-	100.00
94		3283	04.04.2001	Head Pt Breeding	1044.00
95		3729	20.03.2002	-do-	50.00
96		3737	-do-	-do-	50.00
97		3739	-do-	-do-	25.00
98		3460	17.08.2001	A.E. Elect.)	75.00
99		3490	30.08.2001	A.E. Machenical	234.00
	Total				15294.00
100	2002-03	3838	22.06.2002	Pool Officer	125.00
101		3866	22.06.2002	-do-	50.00
102		3882	03.08.2002	-do-	50.00
103		4003	19.09.2002	-do-	50.00
104		4004	19.09.2002	-do-	75.00
105		4048	26.11.2002	-do-	280.00
106		4049	26.11.2002	-do-	100.00
107		4060	26.11.2002	-do-	76.00
108		4074	26.11.2002	-do-	50.00
109		4092	23.12.2002	-do-	125.00
110		4093	23.12.2002	-do-	100.00
111		4098	24.12.2002	-do-	595.00
112		4099	24.12.2002	-do-	966.00
113		4101	24.12.2002	-do-	50.00
114		4104	24.12.2002	Pool Officer	579.00

115		4114	26.12.2002	-do-	150.00
116		4115	26.12.002	-do-	50.00
117		4125	26.12.2002	-do-	100.00
118		4131	18.01.2003	-do-	75.00
119		4132	18.01.2003	-do-	50.00
120		4135	18.01.2003	-do-	111.00
121		4137	18.01.2003	-do-	250.00
122		4138	18.01.2003	-do-	200.00
123		4139	18.01.2003	--do-	50.00
124		4144	18.01.2003	-do-	100.00
125		4147	18.01.2003	-do-	1035.00
126		4151	18.01.2003	-do-	150.00
127		4153	18.01.2003	-do-	150.00
128		4156	18.01.2003	-do-	100.00
129		4159	18.01.2003	-do-	150.00
130		4164	13.02.2003	-do-	301.00
131		4166	13.02.2003	-do-	50.00
132		4175	13.02.2003	-do-	550.00
133		4176	13.02.2003	-do-	660.00
134		4185	13.02.2003	-do-	261.00
135		4191	13.02.2003	-do-	2383.00
136		4195	13.02.2003	-do-	174.00
137		4215	13.02.2003	-do-	50.00
138		4193	13.02.2003	-do-	100.00
139		4252	17.03.2003	-do-	100.00
140		3773	27.04.2002	Dean COVAS	100.00
141		4143	18.01.2003	-do-	100.00
142		3769	24.04.2002	SPS	360.00
143		3802	24.05.2002	-do-	585.00
144		3897	05.08.2002	-do-	95.00
145		4100	24.12.2002	-do-	368.00
146		4119	26.12.2002	-do-	1045.00
147		3897	05.08.2002	-do-	95.00
148		4199	13.02.2003	-do-	250.00
149		3982	19.09.02	Head Hort.	100.00
150		3967	19.09.02	Live Stock Farm	362.00
151		3824	25.05.2002	RSS Lari	1932.00
152		4107	24.12.2002	Head Pt Breeding	655.00
	Total				16668.00
153	2003-04	4267	26.04.2003	Pool Officer	200.00
154		4327	27.05.2003	-do-	200.00
155		4340	27.06.2003	-do-	50.00
156		4480	16.08.2003	-do-	100.00
157		4472	16.08.2003	-do-	250.00
158		4490	18.08.2003	-do-	50.00
159		4533	11.09.2003	-do-	50.00

160		4542	12.09.2003	-do-	200.00
161		4544	23.09.2003	-do-	100.00
162		4498	10.09.2003	-do-	232.00
163		4499	10.09.2003	-do-	100.00
164		4500	10.09.2003	-do-	100.00
165		4501	10.09.2003	-do-	107.00
166		4502	10.09.2003	-do-	75.00
167		4503	10.09.2003	-do-	468.00
168		4505	10.09.2003	-do-	150.00
169		4506	10.09.2003	-do-	100.00
170		4509	10.09.2003	-do-	50.00
171		4511	10.09.2003	-do-	100.00
172		4515	11.09.2003	-do-	200.00
173		4616	11.09.2003	-do-	30.00
174		4617	11.09.2003	-do-	100.00
175		4519	11.09.2003	-do-	150.00
176		4520	11.09.2003	-do-	50.00
177		4521	11.09.2003	-do-	50.00
178		4523	11.09.2003	-do-	100.00
179		4525	11.09.2003	-do-	180.00
180		4626	11.09.2003	-do-	3563.00
181		4528	11.09.2003	-do-	100.00
182		4529	11.09.2003	-do-	884.00
183		4530	11.09.2003	-do-	100.00
184		4531	11.09.2003	-do-	50.00
185		4535	12.09.2003	-do-	74.00
186		4564	28.10.2003	DEE	25.00
187		4633	17.11.2003	-do-	902.00
188		4311	27.05.2003	Dean COVAS	50.00
189		4288	26.04.2003	SPS	350.00
190		4314	26.05.2003	-do-	400.00
191		4380	22.07.2003	-do-	325.00
192		4407	23.07.2003	-do-	40.00
193		4417	23.07.2003	-do-	200.00
194		4421	23.07.2003	-do-	100.00
195		4423	23.07.2003	-do-	400.00
196		4425	23.07.2003	-do-	35.00
197		4426	23.07.2003	-do-	45.00
198		4478	16.08.2003	-do-	110.00
199		4494	18.08.2003	-do-	295.00
200		4495	23.08.2003	-do-	21.00
201		4626	15.11.2003	-do-	1028.00
202		4665	20.11.2003	-do-	250.00
203		4682	03.01.2004	-do-	20.00
204		4714	12.01.2004	-do-	50.00
205		4733	13.02.2004	-do-	149.00

206		4734	13.02.2004	-do-	50.00
207		4739	13.02.2004	-do-	36.00
208		4536	12.09.2003	-do-	350.00
209		4669	20.11.03	RSS Sangla	838.00
210		4455	14.08.2003	Head, THT	75.00
211		4720	13.02.2004	Health Centre	1347.00
212		4741	16.02.2004	-do-	1431.00
	Total				17235.00
213	2004-05	4949	13.08.2004	Pool Officer	1779.00
214		5049	20.10.2004	Dean COVAS	50.00
215		5095	18.11.2004	-do-	75.00
216		4773	17.05.2004	SPS	150.00
217		4800	17.05.2004	-do-	225.00
218		4804	18.05.2004	-do-	25.00
219		4805	18.05.2004	-do-	1159.00
220		4868	25.05.2004	-do-	187.00
221		4870	25.04.2004	-do-	118.00
222		4894	27.05.2004	-do-	50.00
223		4910	14.06.2004	-do-	50.00
224		4914	15.06.2004	-do-	883.00
225		4988	29.07.2004	-do-	60.00
226		5010	13.08.2004	-do-	50.00
227		5020	23.09.2004	-do-	6621.00
228		5046	12.10.2004	-do-	25.00
229		5058	21.10.2004	-do-	25.00
230		5060	21.10.2004	-do-	171.00
231		5088	18.11.2004	-do-	75.00
232		5096	18.11.2004	-do-	36.00
233		5097	18.11.2004	-do-	339.00
234		5109	15.12.2004	-do-	25.00
235		5115	16.12.2004	-do-	50.00
236		5128	15.01.2005	-do-	309.00
237		5161	19.02.2005	-do-	50.00
238		5177	22.03.2005	-do-	186.00
239		5175	21.03.2005	-do-	121.00
240		5178	22.03.2005	-do-	100.00
241		5144	19.01.2005	RSS Sangla	187.00
242		5043	11.10.2004	Head Soil Sci.	25.00
243		5061	21.10.2004	-do-	25.00
244		4775	17.05.2004	Head, THT	576.00
245		4807	18.05.2004	A.E. Elect.)	91.00
246		4971	29.07.2004	-do-	831.00
247		4992	29.07.2004	-do-	843.00
248		5009	13.08.2004	-do-	50.00
	Total				15622.00
249	2005-06	5445	08.03.2006	Secretary to V.C.	83.00

250		5182	13.04.2005	Seed Production Unit	162.00
251		5183	13.04.2005	-do-	2482.00
252		5191	19.04.2005	-do-	200.00
253		5215	25.05.2005	-do-	85.00
254		5248	22.06.2005	-do-	75.00
255		5251	27.07.2005	-do-	128.00
256		5262	28.07.2005	-do-	37.00
257		5275	12.08.2005	-do-	125.00
258		5303	13.09.2005	-do-	400.00
259		5328	27.10.2005	-do-	218.00
260		5343	31.10.2005	-do-	469.00
261		5348	26.11.2005	-do-	649.00
262		5349	26.11.2005	-do-	1691.00
263		5350	26.11.2005	-do-	150.00
264		5360	29.11.2005	-do-	2402.00
265		5385	02.01.2006	-do-	83.00
266		5387	02.01.2006	-do-	88.00
267		5393	03.01.2006	-do-	275.00
268		5400	06.01.2006	-do-	333.00
269		5405	01.02.2006	-do-	125.00
270		5421	04.02.2006	-do-	118.00
271		5438	22.02.2006	-do-	75.00
272		5189	19.04.2005	Head Soil Sci.	1084.00
273		5290	18.08.2005	Secretary to V.C.	233.00
274		5331	27.10.2005	-do-	446.00
275		5374	30.11.2005	-do-	4107.00
276		5417	03.02.2006	-do-	200.00
	Total				16523.00
277	2006-07	5525	27.06.2006	Pool Officer	675.00
278		5709	03.02.2007	-do-	457.00
279		5710	03.02.2007	-do-	200.00
280		5720	06.02.2007	-do-	2067.00
281		5722	06.02.2007	-do-	50.00
282		5723	06.02.2007	-do-	604.00
283		5724	06.02.2007	-do-	464.00
284		5730	26.02.2007	-do-	1876.00
285		5734	27.02.2007	-do-	795.00
286		5736	27.02.2007	-do-	50.00
287		5740	28.02.2007	-do-	150.00
288		5744	01.03.2007	-do-	50.00
289		5564	31.07.2006	Secretary to V.C.	100.00
290		5700	30.12.2006	Registrar's Office	100.00
291		5715	05.02.2007	-do-	25.00
292		5518	26.06.2006	Seed Production Unit	25.00

293		5545	03.07.2006	-do-	120.00
294		5645	20.10.2006	-do-	226.00
295		5656	22.11.2006	-do-	50.00
	Total				8084.00
296	2007-08	5817	28.10.2007	-do-	250.00
297		5953	02.01.2008	-do-	1246.00
298		5974	08.01.2008	-do-	187.00
299		5984	24.01.2008	-do-	50.00
300		5986	19.02.2008	-do-	5089.00
301		5854	18.08.2007	-do-	2950.00
302		5883	26.09.2007	-do-	100.00
303		5888	27.09.2007	-do-	100.00
304		5892	29.10.2007	-do-	1565.00
305		5898	30.10.2007	-do-	450.00
306		5908	01.11.2007	-do-	504.00
307		5929	31.01.2007	-do-	244.00
308		5937	03.12.2007	-do-	903.00
309		5939	03.12.2007	-do-	459.00
310		5957	03.01.2008	-do-	175.00
311		5971	08.01.2008	-do-	547.00
312		5972	08.01.2008	-do-	200.00
313		5978	21.01.2008	-do-	3016.00
314		5981	22.01.2008	-do-	150.00
315		5995	22.02.2008	-do-	2973.00
316		6009	17.03.2008	-do-	250.00
317		5886	27.09.2007	-do-	200.00
318		5931	01.12.2007	-do-	75.00
319		5933	01.12.2007	-do-	100.00
320		5935	01.12.2007	-do-	112.00
321		5936	01.12.2007	-do-	938.00
322		5949	01.01.2008	-do-	923.00
323		5967	07.01.2008	-do-	100.00
324		5970	08.01.2008	-do-	783.00
325		5975	21.01.2008	-do-	886.00
326		5979	22.01.2008	-do-	100.00
327		5983	23.01.2008	-do-	50.00
328		5988	19.02.2008	-do-	638.00
329		6004	25.02.2008	-do-	245.00
330		6005	25.02.2008	-do-	37.00
331		5910	01.11.2007	-do-	75.00
332		5833	25.07.2007	-do-	75.00
333		5969	07.01.2008	-do-	147.00
334		5989	19.02.2008	-do-	75.00
335		5814	28.06.2007	-do-	437.00

336		5823	23.07.2007	-do-	100.00
337		5996	22.02.2008	-do-	110.00
338		6013	18.03.2008	-do-	150.00
339		5938	03.12.2007	-do-	251.00
340		5976	21.01.2008	Dean, COHS	250.00
341		6002	25.02.2008	-do-	100.00
342		6021	24.03.2008	-do-	875.00
343		6010	18.03.2008	Director Research	75.00
344		5769	19.04.2007	-do-	1172.00
345		5780	26.05.2007	-do-	503.00
346		5838	26.07.2007	-do-	183.00
347		5790	28.05.2007	A.E. (Mach.)	1589.00
348		5809	27.06.2007	-do-	571.00
349		5843	26.07.2007	-do-	100.00
350		5858	20.08.2007	-do-	1130.00
351		5891	29.10.2007	-do-	281.00
352		5923	30.11.2007	-do-	645.00
353		5956	03.01.2008	-do-	4694.00
354		5985	24.01.2008	-do-	3209.00
355		5805	26.06.2007	KVK/RSS,Berthin	2674.00
	Total				46066.00
356	2008-09	6023	21.04.08	DEE	1139.00
357		6025	21.04.08	SPS	396.00
358		6026	21.04.08	POOL	100.00
359		6032	22.04.08	DEE	250.00
360		6042	16.05.08	DEE	175.00
361		6047	17.05.08	SPS	165.00
362		6048	17.05.08	DEE	50.00
363		6063	17.06.08	SPS	274.00
364		6085	11.07.08	DEE	200.00
365		6097	16.07.08	DEE	100.00
366		6111	22.08.08	DEE	710.00
367		6115	23.08.08	DEE	1646.00
368		6116	23.08.08	DEE	200.00
369		6117	23.08.08	DEE	275.00
370		6121	25.08.08	EO	75.00
371		6127	26.08.08	Registrar	175.00
372		6131	22.09.08	DEE	100.00
373		6132	22.09.08	SPS	100.00
374		6141	24.09.08	DEE	200.00
375		6151	26.09.08	EO	225.00
376		6153	26.09.08	EO	200.00
377		6156	18.10.08	SVC	100.00
378		6154	26.09.08	AE Elect-1	100.00
379		6159	18.10.08	Registrar	225.00
380		6160	20.10.08	DEE	175.00

381		6161	20.10.08	DEE	100.00
382		6173	22.10.08	COHS	288.00
383		6174	22.10.08	DEE	385.00
384		6180	23.10.08	DEE	2537.00
385		6186	24.10.08	DEE	346.00
386		6196	15.11.08	RSS Lari	902.00
387		6201	17.11.08	DEE	150.00
388		6203	17.11.08	DEE	100.00
389		6205	18.11.08	KVK Kangra	100.00
390		6207	18.11.08	DEE	193.00
391		6209	18.12.08	S.I.Sunder Nagar	250.00
392		6213	18.12.08	DEE	955.00
393		6214	19.12.08	DEE	50.00
394		6221	20.12.08	DEE	200.00
395		6225	20.12.08	DEE	200.00
396		6227	22.12.08	DEE	100.00
397		1	16.01.09	COVAS	250.00
398		2	16.01.09	EO	1046.00
399		5	16.01.09	DEE	225.00
400		8	17.01.09	DEE	100.00
401		9	17.01.09	DEE	1163.00
402		18	16.02.09	EO	5559.00
403		21	17.02.09	AD Sangla	111.00
404		22	17.02.09	POOL	180.00
405		23	17.02.09	HOD Hort.	130.00
406		24	17.02.09	EE.Design	153.00
407		25	17.02.09	DEE	450.00
408		26	18.02.09	DEE	100.00
409		28	18.02.09	DEE	375.00
410		30	18.02.09	COHS	100.00
411		32	19.02.09	COVAS	349.00
412		33	19.02.09	EE (C)	200.00
413		35	19.02.09	POOL	75.00
414		36	20.02.09	COHS	100.00
415		37	20.02.09	Registrar	137.00
416		38	16.03.09	Health centre	150.00
417		42	16.03.09	LSF	1052.00
418		43	16.03.09	SPS	62.00
419		44	16.03.09	COVAS	130.00
420		45	16.03.09	LSF	295.00
421		46	17.03.09	POOL	50.00
422		47	17.03.09	HOD Soil	330.00
423		48	18.03.09	POOL	100.00
424		49	18.03.09	LSF	269.00
425		50	18.03.09	DEE	120.00
426		51	18.03.09	POOL	71.00

427		52	19.03.09	DEE	100.00
428		53	19.03.09	COVAS	175.00
429		54	19.03.09	POOL	100.00
430		55	20.03.09	Agronomy	75.00
431		56	20.03.09	COHS	100.00
432		57	21.03.09	AE Mech.	50.00
	Total				28243.00
	G. Total				212097.80

(3) Department Seed Production Unit

Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	1980-81	2/55	29.01.1981	XEN, HPKV	16800.00
	Total				16800.00
2	1981-82	3/35	04.12.1981	XEN,HPKV	720.00
	Total				720.00
3	1985-86	8/52	28.07.1985	XEN, HPKV	4048.00
4		8/88	06.12.1985	DDA, Mandi	694.00
	Total				4742.00
5	1994-95	119/23	30.04.1994	XEN,HPKV	150.00
6		119/92	12.10.1994	DDA, Bilaspur	2800.00
	Total				2950.00
7	1996-97	63/031	27.03.1997	XEN,HPKV	4880.00
	Total				4880.00
8	1997-98	013/64	12.11.1997	Executive Engineer	2440.00
	Total				2440.00
9	2001-02	004/88	21.05.2001	A.D.(CF) Jersey Cattle Breeding Farm	280.00
	Total				280.00
10	2005-06	041/120	04.07.2005	Head Soil Sci.	819.00
	Total				819.00
11	2006-07	099/114	04.08. 2006	XEN (C)	1250.00
12		028/120	20.02. 2007	Incharge, IGFR	2720.00
13		034/120	20.02. 2007	-do-	160.00
14		041/120	22.02. 2007	Head, Plant Pathology	750.00
15		052/120	23.03. 2007	P.I.NTJT	1000.00
16		082/114	21.04.2006	SWO	3825.00
17		088/114	21.04.2006	Incharge, IGFR	2560.00
	Total				12265.00
18	2008-09	035/124	24.11.2008	KVK Kangra	3000.00
	Total				3000.00
	G.Total				48896.00

(4) Department of Plant Breeding & Genetics					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	1980-81	212/201	07.04.1980	Animal Breeding, HPKV, Palampur	385.00
2		0132	27.08.1980	Sh. Kashim Asraf D.D.S. Shrinagar	260.00
	Total				645.00
3	1981-82	0169	14.04.1981	D.D.A, Bilaspur	697.50
	Total				697.50
4	1983-84	0518	26.12.1983	D.D.A, Palampur	242.00
5		611	16.04.1983	Chief Conservator Forest, Shimla-2	234.75
	Total				476.75
6	1994-95	011/24	24.09.1994	D.D.A. Kullu	50.00
	Total				50.00
7	1996-97	47/22	21.01.1997	D.D.A. Shimla	128.00
	Total				128.00
	G. Total				1997.25

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

(6) Department of SAREC, Kangra					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	1993-94	038/116	30.09.1993	Distt. Agri. Officer, D/shala	1570.00
2		040/116	20.09.1993	Distt. Agri. Officer, D/shala	100.00
3		047/116	11.10.1993	Distt. Agri. Officer, D/shala	30.00
	Total				1700.00
4	1994-95	059/116	28.06.1994	Director, Extension Education, UHF, Solan	325.00
	Total				325.00

5	1997-98	037/144	14.10.1997	Dy. Director, Agri., Kangra	300.00
	Total				300.00
6	2003-04	073/239	17.06.2003	Dy. Director, Agri. Palampur	1600.00
	Total				1600.00
	G.Total				3925.00

(7) Department of RSS, Berthin					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	1986-87	815	14.10.1986	D.D.A., Mandi	1845.00
	Total				1845.00
2	1987-88	837	27.10.1987	D.D.A., Bilaspur	1326.00
	Total				1326.00
	G.Total				3171.00

(8) Department of HAREC, Dhaulakuan					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	1983-84	112	06.07.1983	Head, Plant Breeding	405.00
2		121	10.11.1983	Head, Plant Breeding	1306.00
	Total				1711.00
3	1984-85	140	10.09.1984	D.D.A. Hamirpur	739.00
	Total				739.00
4	1986-87	1/03	11.04.1986	A.D.O. Dadahu	419.00
5		1/040	17.05.1986	D.D.A. Shimla	649.00
6		1/72	05.01.1987	Scientist Incharge, D/kuan	399.00
	Total				1467.00
7	1989-90	4/058	27.07.1989	Scientist Incharge, D/kuan	750.00
	Total				750.00
8	1994-95	52/098	19.05.1994	DDA, Kangra at Palampue	585.00
	Total				585.00
	G.Total				5252.00

(9) Department of K.V.K. Dhaulakuan					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	1998-99	018	25.11.1998	Dy. Director, Agri., Palampur	8602.00

	Total				8602.00
	G. Total				8602.00

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

(11) Department of Tea Husbandry & Technical					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	1997-98	003/48	06.01.98	Asstt.Engineer,N.H.Sub Division ,Bajjnath	24600.00
	Total				24600.00
2	1998-99	006/48	14.07.1998	Incharge,KVK,Dkuan	2160.00
8		018/48	16.12.1998	A.E. NHSub.Division,Bajjnath	5300.00
10		020/48	16.12.1998	XEN,HPKV,Palampur	1400.00
11		021/48	16.12.1998	XEN,Design	1590.00
12		022/48	16.12.1998	XEN,Design	2120.00
13		023/48	16.12.1998	16.12.1998	530.00
	Total				13100.00
	G. Total				37700.00

(12) Department of Vegetable Sciences					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	2004-05	57/282	22.04.04	A.D. RSS, Bajaura	195.00
2		60/282	04.06.04	Head, Agronomy	260.00
3		63/282	22.06.04	Head, Agronomy	15.00
4		64/282	23.08.04	S/I KVK, Kangra	400.00
	Total				870.00
14	2005-06	99/282	23.07.05	Additional Director, Gangtok, Sikkim	250.00
	Total				250.00
15.	2006-07	063/364	28.09.06	Head, Entomology	70.00
16.		043/364	30.05.06	Incharge, RSS Lari	160.00
	Total				230.00
17.	2007-08	003/366	28.07.07	Asstt. Prof. Vegetable Deptt. Hill Campus Uttarakhand	255.00

18.		039/366	12.12.07	Head, Soil Science	90.00
19.		088/364	04.04.07	Project Director, Agro forestry	110.00
	Total				455.00
20.	2008-09	073/366	05.08.08	Asstt. Prof. Vegetable Deptt. Hill Campus Uttrakhand	54.00
21.		082/366	12.09.08	Incharge, KVK Bara	130.00
22.		084/366	17.09.08	Head, Agronomy HAU Hisar	40.00
23.		070/366	06.05.08	Head, Entomology	270.00
	Total				494.00
	G. Total				2299.00

(13) Department of Soil Science					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	2007-08	836/9	03.03.2008	Scientist Incharge, KVK Una	150.00
	Total				150.00
	G. Total				150.00

(14) Department of Agricultural Engineering					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	2001-02	005/137	29.05.2001	SPS	25.00
2		007/137	29.05.2001	-do-	320.00
3		008/137	31.05.2001	-do-	38.00
	Total				383.00
4	2004-05	040/137	03.06.2004	SPS	100.00
	Total				100.00
5	2006-07	057/137	28.08.2006	SPS	4025.00
6		071/137	18.11.2006	-do-	3675.00
7		080/137	13.12.2006	-do-	8925.00
8		08/1/137	13.12.2006	-do-	1600.00
9		084/137	12.02.2007	-do-	2900.00
10		058/137	31.08.2006	KVK Sundernagar	2428.00
11		064/137	27.10.2006	XEN	75.00
	Total				23628.00
12	2007-08	086/137	04.04.2007	A.E.	250.00
13		095/137	16.07.2007	SPS	2450.00
	Total				2700.00
	G. Total				26811.00

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

(16) K.V.K. Kangra					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	2008-09	06/434	04.02.2009	BTT. SMS Kangra	300.00
2.		09/434	27.02.2009	BTT. SMS Nagrota	400.00
	Total				700.00
	G. Total				700.00

(17) Department of MAREC SANGLA					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	2005-06	029/276	23.02.2006	Head, Deptt of Plant Breeding	105.00
	Total				105.00
	G. Total				105.00
	Grand Total from 1 to 17				613617.05

Annexure- “C”
(Referred to in Para 27 Part-II of the Audit Report for the year 2008-2009)
Checking of annual account for the year 2008-2009

Sr. No.	Type of Investment	No. & date of Investment & Duration	Name of Bank & Amount	Rate of Intt.	Amount of intt.	Maturity Value after Period	Date of Pre-Maturity	Amt. Received	Remarks
1.	STDR	069076/ 23.01.07 for three years.	SBI, HPAU, Bank One crore	9%	3060500	13060500	23.01.09	11600410	On pre-maturity rate of interest given by the bank not mentioned
2.	STDR	30348918943 13.03.2008 for 20 days	SBI, HPAU, Bank 850000	4.75 %	2212	852212	02.04.08	852197	Even after full period Bank paid less interest
3.	STDR	30238609189 07.09.2007 for 550 days	SBI, HPAU, Bank 2200000	9.25 %	325369	2525369	02.04.08	2263332	On pre-maturity rate of interest given by the Bank not mentioned
4.	STDR	30097108599 29.11.2006 for three years.	SBI, HPAU, Bank 8038563	7.75 %	Not Mentioned in the Invest. Register	Not Mentioned in the Invest. Register	01.05.08	8807250	-do-
5.	STDR	SDA/79069247 07.03.2007 for two years.	SBI, HPAU, Bank 3763892	10%	822045	4585937	03.07.08	4174800	-do-
6.	STDR	30109472327 31.12.2008 for three years.	SBI, HPAU, Bank 9324733	8.25 %	Not mentioned	Not mentioned	05.02.07	-	Withdrawn for reinvestment @ 9% but detail of interest earned not given/no interest received
7.	STDR	30167636438 05.02.2007 for three years.	SBI, HPAU, Bank 9324733	9%	Not mentioned	Not mentioned	01.09.08	10273923	Sr.No. 6 re-invested but on prematurity rate of interest given by the Bank not mentioned.
8.	STDR	069077/ 23.01.2007 for three years.	SBI, HPAU, Bank One crore	9%	3060500	13060500	02.03.09	11875280	On prematurity rate of interest given by the Bank not mentioned.

Annexure- “D”

Referred to in Para 30 of the Audit Report 2008-2009 of Part-II)
Detail of outstanding Audit Requisitions issued to various Heads of the Department,
CSKHPKV, Palampur during the period from 1983-84 to 2008-2009.

Sr. No.	Name of Department	Year	No. of outstanding audit requisition.
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
		2000-2001	17,36,38,64,67,73,77,85,96,98,107
		2001-2002	8,9,26,31,46,72,77,91,118,119
		2002-2003	42,48,63,65,81,95,106,115,116,118,125,130
		2003-2004	9,19,53,77,79,81,85,87,89,90,132,135,137
		2004-2005	44,49,53,62
		2005-2006	27,43,48
		2006-2007	4,11,12,15,48,52,106,122,126,127,130,134
		2007-2008	14,15,42,45,49,50,90,149,152,161,203,206,210,211,212,215,220,224,231
		2008-2009	21,30,32,38,40,44,46,85,86,91,96,105,113,124,125,127,129,132,135,152,164,185,188,190,208,209,210
2.	Registrar Office	1984-85	7,122
		1985-86	5,96,157,284,
		1986-87	145,198
		1987-88	124
		1992-93	15,134,142,152,178
		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
		2000-2001	28,42,44,57,91,93
		2001-2002	20,65,78,84,85,87,88
		2002-2003	76,104

		2003-2004	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.
		2004-2005	39
		2006-2007	3,27,82,98,102
		2007-2008	46,95
		2008-2009	29,36,43,45,119
3.	Director, Extension Education	1983-84	12,67,89
		1984-85	9,12,21,92,95,118
		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
		2000-2001	19
		2001-2002	103
		2002-2003	69,70
		2007-2008	242.
		2008-2009	134,148,214
4.	Director of Research	2002-2003	124
		2005-2006	11
		2007-2008	153
		2008-2009	144
5.	Estate Officer	1985-86	6,7,11,13,34,37
		1986-87	185,196,222
		1987-88	102
		1988-89	21,73
		1989-90	1,3,4,8,20,27,34,38,42,48,49,52,53,67,82,94,96,98,99,109,119,123,129,133,145
		1990-91	2,5,12,14,34,36,40,42,45,46,47,48,49,55,57,63,72,73,88,91,100,111,142
		1992-93	1,7,19,28,40,43,59,62,73,76,82,83,91,101,102,111,112,113,128,208,209,219,225
		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	1,22,31,33,44,56,68,70,84,85,91,92,93,96,109,113,124,125,132,136,137
		1995-96	34,40,82,87,100,112

		1996-97	28
		1997-98	22,63,65,127,133,141
		1998-99	2,43,47,54,56,58
		1999-2000	1,15,21,66,74,91,
		2000-2001	8,24,37,75,87,97,109
		2001-2002	36,42,64,106,108,110
		2003-2004	166
		2004-2005	43,71
		2006-2007	5,7,8,50
		2007-2008	31,119
		2008-2009	4,5,9,17,23,24,72,77,93,97,102,108,112,115,126,140,142,146,147,189
6.	Executive Engineer (C)	1991-92	80,98
		1996-97	31
		2006-07	32,47,55,81,88,91,96,101,112
		2007-2008	4,8,33,38,54,66,73,76,77,83,116,157,159,180,219,227
7.	Executive Engineer (D)	2006-2007	59,64,89,113,114,121
		2007-2008	2,17,19,20,21,23,24,36,43,48,52,82,163,185,186,239
		2008-2009	65
8.	Executive Engineer (E)	2006-2007	6,56,80,131
		2007-2008	22,44,100
9.	Dean, COVAS	1992-93	171
		1997-98	4
		1998-99	154
		2002-2003	43,114
		2003-2004	1,102,121
		2004-2005	36
		2006-2007	135
		2007-2008	37,232
		2008-2009	15,163
10.	Animal Breeding & Genetics	1988-89	33
		1994-95	116
11.	Animal Nutrition	2001-2002	55

		2006-2007	90
		2007-2008	187
12.	Live Stock Farm	1999-2000	90
		2000-2001	18,20
		2001-2002	45
		2003-2004	15
		2006-2007	71
		2007-2008	25
		2008-2009	80
13.	Dean, COA	2000-2001	59
		2007-2008	216,226
		2008-2009	13
14.	Soil Science	1989-90	141
		1998-99	6
		2006-2007	119
		2008-2009	71,181
15.	Seed Production Unit	1984-85	116
		1985-86	307,311,318,330
		1989-90	7,70
		1990-91	30
		1991-92	18,57
		1995-96	70
		1998-99	55
		1999-2000	14
		2000-2001	48
		2006-2007	58,132
		2008-2009	41,64,88,141,143
16.	Vegetable Science	1997-98	32
		1998-99	44,65
		2006-2007	119
17.	Tea Husbandry & Technology	1998-99	107
		2002-2003	89
		2005-2006	33
18.	Plant Breeding Genetics	2006-2007	77
		2008-2009	27,73,79,89,90,98,114,120,121,125A,138,155,165, 195,203,204,205,213

19.	Plant Pathology	2006-2007	133
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20.	Agronomy	2007-2008	225
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21.	Entomology	2007-2008	78
22.	Progamme Director, DAB	2007-2008	241
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23.	Dean, COBS	2007-2008	154
24.	Dean, COHS	2007-2008	5
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25.	S.W.O.	2007-2008	7
		2008-2009	31,198
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		2008-2009	11,116,154,156
27.	Incharge, Printing Press	2006-2007	62
28.	Incharge, Information Centre	2006-2007	68
29.	HAREC, Kukumseri	1992-1993	106
30	HAREC, Dhaulakuan	2007-2008	107
		2008-2009	78,131,202,218,220
31.	Research Sub Station, Sangla	1989-90	64
		1990-91	105
		1991-92	11,138
		1992-93	68,136,206
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32.	R.S.S., Leo	1993-94	141
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33.	HAREC, Bajaura	2007-2008	223,235

34.	Beekeeping, Nagrota Bagwan	2007-2008	112
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35.	RSS, Lari	2007-2008	230
		2008-2009	2,111
36.	K.V.K., Dhaulakuan	2007-2008	75,108
37.	K.V.K., Bara	1993-94	149
38.	KVK, Una	2003-2004	149
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39.	K.V.K. ,Mandi	2006-2007	99,103,108,128
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40.	Work Shop	1999-2000	128
41.	K.V.K. ,Kangra	2008-2009	42,150
42.	Head, Chemistry & Bio Chemistry	2008-2009	47,136
43.	RWRC Malan	2008-2009	81
44.	Horticulture	2008-2009	117
45.	Agriculture Engineering	2008-2009	118,206
46.	SAREC Kangra	2008-2009	123,193
47.	RSS Akrot	2008-2009	162
48.	KVK Sunder nagar	2008-2009	207,215
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