

ANNUAL AUDIT REPORT

ON THE ACCOUNTS OF

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

FOR THE YEAR FROM 01.04.2009 to 31.03.2010



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

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

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PREFACE

- 1 This report on the accounts of CSK HPKV Palampur 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 31.3.2009.*
- 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 2009-2010.*
- 4 The latest position of all outstanding Audit Requisitions from 1983-84 to 2009-2010 has been given in Annexure-‘C’ of this report.*
- 5. The audit has been conducted in conformity with the prescribed auditing standards.*

**Overview of Annual Audit Report on the Accounts of CSK HPKV,
Palampur
for the period from 01.04.2009 to 31.03.2010**

In part-I of annual audit report, the latest position of outstanding audit paras from 1988-1989 to 2008-2009 has been given. In more than 90% audit paras, huge recoveries on account of wrong pay fixations, non accountal of material and farm produce, excess/wrong payments in other numerous cases have been pointed out. The university authorities as well as individuals concerned have also uphold the audit observations/ views in respect of all outstanding audit paras, because these have never been contradicted with reference to the relevant rules.

The matter regarding the settlement of all outstanding paras has been taken with the university authorities numbers of time and finally this issue was also discussed in the meeting of the staff wing and audit on 27.08.2009. In order to ensure the prompt action, four members committee was constituted to examine and recommend the final action on the annotated replies submitted by the departments and Comptroller issued vide office order No. QSDInsp.1-2/09/CSK HPKV/-78432-531 dated 13.10.2009, the contents of which are composed as under:-

“ The meeting of the staff of the finance wing and Resident Audit Scheme held on 27.08.2009, the matter regarding settlement of audit paras/audit requisitions came under discussion and it was observed that no serious consideration is being given to settle the audit para (s) audit requisition (s) at every level. While submitting the annotated replies of the old audit paras, due care is not being taken by some of the Head of department(s)/ Officer(s)/DDO(s) and many times the replies which were not accepted previously are again forwarded with new letters which serve no purpose. In order to ensure the prompt and required action in respect of all outstanding audit paras(s)/audit requisition(s) , it has been decided that all the annotated replies will first be examined by four members committee consisting of following :-

- (1) Deputy Registrar/Assistant Registrar (Insp.)
- (2) Head of the department of the concerned department.
- (3) DDO of the concerned department.
- (4) Assistant Controller(Audit)

This committee will also guide and suggest the drafting of annotated replies whatever it is felt that the reply prepared by the department is not complete or not proper. The committee will also recommend the final action in respect of all such cases which are difficult to decide or omission was occurred due to the reasons beyond the control of the concerned departments/offices. The recommendations of this committee will be put before the Comptroller and Deputy Controller (Audit), CSKHPKV, Palampur for final decision. The committee will meet once in two months. The schedule for the purpose will be conveyed to the concerned Head of departments/offices/DDOs well in time”.

Despite of above efforts, the pace of settlement of audit paras is very slow and due to non-effecting the recoveries of excess paid and other miscellaneous amounts despite of audit observations and Govt. clarifications/decisions and also violation of financial and service rules, the financial position of the university has been adversely affected. Therefore, it is very important to take immediate steps to settle all the outstanding paras having financial involvement otherwise at belated stage it will be very difficult to effect the recoveries and this tendency will further encourage the violation of rules at all levels.

In part-I & II of the audit report the results of pre and post audit of university accounts for the year 2009-2010 have been depicted. The details of serious and important outstanding audit paras of part-I and part-II are given as under:-

Part-I

(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 Carrier 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. Kishwaria (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 account of material, non account of soya products, purchase of material without requirement and non-account 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.

(14) Para 11 (Audit Report 2008-2009)

Payment amounting to ₹ 2,78,000.00 on account of legal charges for defending writ petitions filed by 139 remaining DPL's (for payment of arrear) in Hon'ble labour court has neither been got regularized by obtaining special sanction nor its responsibility fixed till date. Therefore needed action may be taken immediately.

Part –II
Audit Report 2009-2010

Para 8 Re-imbursement of excess expenditure ₹ 11,11,08,326.00 from various funding agencies

Excess expenditure amounting to ₹ 11,11,08,326.00 incurred by the university in anticipation of receipt of grants from the funding agencies is still due for reimbursement. Therefore immediate steps to recover the entire amount including very old cases 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 2009-2010 revealed the following facts:-

(i) After the implementation of contributory pension scheme w.e.f. 15.05.2003, the new subscribers to the pension corpus fund have been stopped and the contribution is decreasing after every retirement.

(ii) The graph of annual payments out of Pension Corpus Fund from 1997-1998 to 2009-2010 has been increased from ₹ 98,70,229.00 to ₹ 9,66,47,530.00.

(iii) Consequent upon the revision of pay scales w.e.f. 01.01.2006 the retiral benefits including gratuity of more than 325 pensioners who 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 revised retiral benefits arrears.

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 deficit of ₹ 0.94 crore in 2003-2004 has increased in seven years by ten times to ₹ 9.4 crore at the close of financial year 2009-2010.

(II) ICAR All India Coordinated Research Projects

The position in respect of ICAR All India Coordinated Research Projects which are being run on 75:25 sharing basis is also more precarious. The projects/schemes in which 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 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 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 every 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 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

(i) Domestic Income

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 ₹ 4 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.

(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 will be very difficult to improve the financial health of the university. Hence the university can 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) Separate budget provision for medical & T.A.
- (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** Recovery of penalty/short deposit of income tax from the university employees, which has been paid by drawing temporary advances from Comptroller office.
- Para 12** Recovery of cost of material/equipment not handed over at the time of retirement by Shri T.R. Sharma, Technical Assistant.
- Para 13** Recovery of balance amount of ₹ 98,096.00 on account of Leave Salary and Pension Contribution for EOL period in respect of Dr. P.D. Sharma.
- Para 14** Irregular payment of Cattle Attendant Allowance @ ₹ 75.00 per month amounting to ₹ 13,063.00 to Sh. Bikramjit Singh, Cattle Attendant.
- Para15** Misappropriation of temporary advances amounting to ₹ 1,00,000.00 drawn for apple plantation and fencing of farm.
- Para 16** Purchase of Fish meal on excessively higher rates from M/s Shri Balaji Trading Co. Chandigarh approximate loss of ₹ 66,975.00.
- Para 18** Non disposal of feed blocks prepared with the feed ingredients worth ₹ 3,80,963.00 by the Animal Nutrition Department.
- Para 30** Non-settlement of Audit Paras of Post Audit Reports.

**ANNUAL AUDIT REPORT ON THE ACCOUNTS OF
CHAUDHARY SARWAN KUMAR
HIMACHAL PRADESH KRISHI VISHVAVIDYALAYA,
PALAMPUR**

FOR THE PERIOD FROM 01.04.2009 to 31.03.2010.

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 teachers 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. Para19(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-24** Para 24(3), (4) & (5) no action has been taken therefore the compliance may be ensured at the earliest.

(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. within 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 cases who have been given three advance increments 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 24 Dean COVAS

Withdrawl of advance increments allowed to Dr. A.K Pande, Asstt. Professor (Vety Public Health) excess payment may be got reovered 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 negligency 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 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.

2. 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.

3. 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.

4. 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.

5. 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.

6. 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 for is a serious matter.

Therefore, besides making the amount good suitable measure to stop such practice in future may also be taken.

7. 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 scheme 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.

8. 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.

9. 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 out standing amount.

10. 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.

11. 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.

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

1. **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.

2. **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.

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

The needed action is still awaited.

4. **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.

5. **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.

(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.

(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.

6. 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.

7. 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.

8. 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-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 still no action has been taken to recover the excess paid amounts which is very serious, hence the needful may be done immediately.

2. 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.

3. 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.

4. 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.

5. 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.

6. 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.

7. 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.

8. 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.

9. 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.

10. 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 incurred amounting to ₹ 38756.42 may be fixed and compliance shown to audit.

11. 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.

12. 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.

13. 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.

14. 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.

15. 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.

16. 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 ₹ 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

further without any job card or other related documents & their 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 income 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.

17. 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.

(P) Audit Report for the period from 01.04.2008 to 31.03.2009

1. Para 4 Audit Fee

Latest position has been given in the audit report for the year 2009-2010 hence para deleted from the audit report of 2008-2009.

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 2009-2010 hence para deleted from the audit report of 2008-2009.

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

Latest position has been given in the audit report for the year 2009-2010 hence para deleted from the audit report of 2008-2009.

5. Para-8 Re-imbursement from various funding agencies

(a) Latest position has been given in the audit report for the year 2009-2010 hence para deleted from the audit report of 2008-2009.

(b) Justification of excess expenditure may be furnished to recover the balance withheld amount of ₹ 23,763.00 from the funding agency.

6. Para-9 Management of Pension Corpus Fund.

Latest position has been given in the audit report for the year 2009-2010 hence para deleted from the audit report of 2008-2009.

7. Para-10 Deficit Financial Position

Latest position has been given in the audit report for the year 2009-2010 hence para deleted from the audit report of 2008-2009.

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

Payment amounting to ₹ 2,78,000.00 on account of legal charges for defending writ petitions filed by 139 remaining DPL's (for payment of arrear) in Hon'ble labour court has neither been got regularized by obtaining special sanction nor its responsibility fixed till date. Therefore needed action may be taken immediately.

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

Despite of Registrar's office letter No. QSD.5-166.06-CSKHPKV (Estt.)/108859-60 dated 12.02.2009 and clarification received 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, the period of EOL granted to take up the assignment in aboard/India to eleven scientists was not to be taken as qualifying service for any purpose. But in case of three Scientists, the university has counted this period despite of clear position which has also caused huge wrong payments. Therefore, these cases may be reviewed in view of clarification received from ICAR and State Govt. and compliance shown to audit.

10. 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) On the request of the Comptroller it was decided in the meeting held under the chairmanship of Additional Secretary (Fin.)-cum-Director, Local Audit Department on 05.08.2006 that leave account in the service book with personal file may be checked in post audit. This decision was notified by the Registrar vide office order No. 10-53/2005-CSKHPKV (Estt.)/-81631-757 dated 29.11.2006

(ii) From November 2006 to July 2008, payments of leave encashment in respect to 69 employees were admitted in audit without checking the service books and personal files and 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 for final checking, but no action has been taken. Therefore, it is once again requested to put up all the relevant records of all retired officers/officials as mentioned in the para because in maximum cases excess payments are involved.

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

The annual increment w.e.f. 01.01.2002 to Jan, 2006 were drawn excess ₹ 100.00 every year because there was 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 to recover the excess paid amount may be taken and compliance shown to audit.

12. 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.

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 the department of Economics and Statistics department H.P.Shimla-2 may be got reimbursed and deposited in the university account but till date the final outcome of this case has not been intimated to this office. Hence the needful may be done at the earliest and compliance intimated to audit.

13. 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, an amount of ₹ 13,59,880.00 was deposited in vehicle pool account for providing free vehicles facility for the work of these projects. In this regard, expenditure incurred for hiring pool vehicles for project touring may be got checked in audit failing which the irregular transfer of funds may be recouped to the concerned schemes/projects and compliance intimated to audit.

14. 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.

Financial loss incurred on account of T.A., D.A., vehicle charges and approval of exorbitant high rates of maize due to violation of rules and not observing proper procedure be justified and may be got regularized by obtaining the special sanction of the competent authority and compliance intimated to audit.

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

All the material and machinery of closed projects be transferred to the permanent stock registers of the department and all the records may be put up in audit to verify the cross entries at the earliest please.

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

At the time of passing 1st running bill the following serious irregularities were noticed:-

(i) The work was awarded without preparing justification at very exorbitant higher rates at 106% above the amount put to tender.

(ii) 90% figures of the tender were charged by applying fluid and these were not attested by the tender opening committee.

(iii) The contractor was paid for all the profitable items and the work has not been completed by the contractor and no action under the agreement clauses for delay and non completion of work has been taken against the contractor.

All the serious audit observations were brought into the notice of Executive Engineer (C) but no action has been taken, therefore, these serious lapses may be fully justified and the compliance of all the objections may be ensured at the earliest.

17. Para 20 C/o International Student Hostel at CSK HPKV, Palampur (SH: Partially remaining work including laying of P.E.-AL-PE. Composite pipe and fittings for water supply on labour rate (Agreement No. 928).

No action to attend the serious objection such as award of work of major items at exorbitant higher rates, account of all the construction material consumed through labour rates and cross checking of M.A.S and M.B etc. has been taken, therefore, needful may be done and compliance shown to audit.

18. 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).

Action taken against the defaulter contractor under clause 2 and 3(a) of the contract agreement and total recovery effected from the contractor may be got checked in audit and total expenditure incurred by the department or through any other agency to complete this work may also be intimated to audit.

19. Para 22 Construction of farmer hostel at Palampur campus

(Agreement No. 957 M.B. No. 1547) .

Work for the construction of farmer hostel at Palampur was awarded on exorbitantly higher rate without preparing the justification which may be explained and loss incurred due to the award of this work on higher rate may be justified.

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

Estimate, technical sanction and budget provision of the work for which the huge quantity of snowcem and enamel paint were purchased may be shown and final disposal be got checked from the audit please.

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

It was observed that the construction works were not completed as per time schedule fixed at the time of award of works. As a result, the construction cost of these works increased substantially due to increase in the price of steel and cement. To stop this practice and to complete the construction works timely, this issue was brought into the notice of higher authorities numbers of time but no action has been taken. In addition to this, booking of actual expenditure on account of increased prices of cement and steel may be ensured and recovery of increased cost effected from the concerned departments may be got checked in audit please.

22. 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 Rs. 37,84,641.00 was deposited with the HPSEB. Adjustment accounts of ₹ 37,84,641.00 have been admitted in audit subject to the condition that expenditure statement/completion report in the prescribed form showing all the details of material and labour cost alongwith the inspection report of all these works may be obtained 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 and the relevant record may be put up in audit.

23. 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.

Bills for the purchase of irrigation systems amounting to ₹ 7,76,817.00 provided to the farmers free of cost, were admitted in audit subject to the following audit observations:-

- (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.

But so far neither the above observations have been attended and nor the difference in the cost price of K.V.K. and Research Stations have been justified. Therefore this matter is again brought into the notice of higher authorities for taking immediate action.

24. 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 were noticed in annual account which have not been attended so far.

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

The booking of audited expenditure worth ₹ 60,430.00 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.

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

Approval of the competent authority and reasons to draw the amount of FDR/STDR's before maturity dates may be shown to audit.

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

The less credit of ₹ 12,743.00 on account of interest on FDR's given by the bank may be re-checked immediately and factual position of this case be intimated to audit.

(iv) Maintenance of investment Register.

Register of investment in proper form may be maintained and put up in audit for checking.

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

Out of total 12 Nos. paras 3 Nos. audit paras were taken in main report, one para has been got settled and now two paras are outstanding for settlement the details of which are given as under. The compliance of remaining 9 paras of above post audit report has also not been made. Therefore necessary steps to settle all the paras may please be taken.

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

Compliance verified and para settled.

2. Exorbitant low produce despite of adequate rain fall and normal whether conditions (a, b & c)

The reasons for low production of Rabi & kharif crops despite of good weather conditions have not been intimated to audit till date.

3. Log Book of Tractor No. HP-34B-9100 (i & ii)

Detailed procedure prescribed in university account manual and necessary steps as suggested in the main audit para may be taken to maintain the log book to cross check the full consumption and compliance intimated to audit.

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

Out of total 21 paras of Post Audit report, 10 Nos. (a to j) were taken in main report. The incharge did not made any efforts to settle these paras and the position is lying as such the detail of these paras is given as under:-

(a) The Loss of ₹ 40391.00 from Fish Farm

No action has been taken to recover/justified the loss of ₹ 40391.00 which occurred w.e.f. January 1999 to December 2008.

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

No action has been taken to recover/justified the loss of ₹ 44,438.00 ocured during the period from 1999-2000 to 2006-2007.

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

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

Non accountal of honey and loss of bee colonies for the period from 2001 to 2008 may be justified and reason may be investigated.

(d) **Excess issuance of sugar for feeding**

Recovery of excess issued sugar may be ensured and compliance shown to audit please.

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

An amount of ₹ 3460.00 was realized from the visitors on account of staying charges but it was not deposited in the concerned revolving fund and appears to have been misused. Therefore, the amount may be recovered with panel interest from the defaulters and compliance shown to audit.

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

During post audit of the station, it was found that in the log books of the vehicles excess distances were shown which either resulted into excess fuel consumption or the excess mileage were misused by the travelling officers. Numerous cases of this nature were brought into the notice of university authorities to investigate the reasons for this serious lapse which has caused direct financial loss to the institution. But so far no action either to find out the factual position or to effect the recovery of such irregular journeys has been taken which is very serious and if immediate action to stop this practice is not taken then it will encourage the defaulters to continue/promote such wrong and unwanted practices in future also.

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

Distance of local journey in 18 cases from Palampur campus to Palampur market was shown excess in the log book of vehicle no. H.P-34A-7610. Therefore, recovery from the officers/official who verified this local journey may be made good under intimation to this office please.

(iii) Journey from Mandi to Sunder Nagar performed by Dr. B.S. Deor while on tour to Mandi may either be justified or the recovery for this extra journey be made from him and compliance show to audit.

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

Action taken to maintain the log books of tractors for ploughing of fields & transportation has not been intimated. Therefore, needed action may be taken immediately.

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

Reasons for low produce despite of adequate rainfall have not been conveyed to audit, necessary steps taken in this regard may be intimated to audit.

- (i). Issuance of excess seed for sowing than the fixed norms and low production in (rabi crops)**

Reason for issuance of excess seed for sowing in rabi crops & low production may be intimated to audit please.

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

The reasons for low production of kharif crops despite of good weather condition have not been intimated to audit till to date.

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 01.04.2009 to 31.03.2010 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,	01.04.2009 to 31.03.2010
(II).	Comptroller	
1.	Sh. B.R.Dhiman	01.04.2009 to 02.12.2009
2.	Sh. S.N.Tewari	03.12.2009 to 31.03.2010

Para 2 Financial Position

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

	2007-2008	2008-2009	2009-2010
Opening balance	94322171.94	127511899.31	135807719.56
Income including grants-in-aid received from the H.P.Govt. & ICAR etc.	718065399.37	785806196.25	921209665.24
Total	812387571.31	913318095.56	1057017384.8
Expenditure incurred During the year	684875672.00	777510376.00	914209980.00
Closing balance as on 31st March	127511899.31	135807719.56	142807404.80

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 agriculture 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 Agriculture and Animal Husbandry department etc.

The increase in the amount/figures of income & expenditure during the year 2009-2010 in comparison to the figures for the year 2007-2008 and 2008-2009 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 ₹ 14,28,07,404.80 as on 31.03.2010 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 31.03.2010 are detailed at **Annexure “A”** of this audit report.

Para 3 Grants-in-Aid

The Grants-in-Aid to the tune of ₹ 79,87,42,613.24 have been received by the CSK HP Krishi Vishavavidyalaya, Palampur during the year 2009-2010 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 ₹)
(i)	Agriculture department	34,95,00,000.00
(ii)	Animal Husbandry department	20,00,000.00
(iii)	Fisheries department	2,00,000.00
(iv)	SCSP	11,46,11,000.00
	Total	46,63,11,000.00
B.	ICAR	
(i)	ICAR Co-Coordinated Projects.	7,22,99,518.00
(ii)	Krishi Vigyan Kendra's	5,23,84,210.00
(iii)	Central Development Assistance	5,50,23,762.00
(iv)	ICAR Ad hoc Projects	98,73,919.00
(v)	RAWES	6,28,000.00
	Total	19,02,09,409.00
C.	G.O.I. Ad hoc Project	2,12,83,278.00
D.	Miscellaneous Projects	8,05,88,159.00
E	Common Facilities & Service use	45,85,591.00

F.	NAIP	3,24,90,835.00
G.	Foreign Aided Projects	32,74,341.24.
	Grand .Total (A+B+C+D+E+F+G)	79,87,42,613.24

Para 4 Audit Fee

As per para 4 of audit report for the period from 01.04.2008 to 31.03.2009 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 ₹ 14,83,501.00

Retrenchments and recoveries to the tune of ₹ 14,83,501.00 were made/effectuated during the period from 01.04.2009 to 31.03.2010 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 Vishva vidyalaya 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 ₹ 7,33,821.05

Out of total inter-departmental recoveries amounting to ₹ 6,13,617.05 pointed out in Audit Para 6 of 2008-2009 audit report, an amount of ₹ 50,210.00 was got recovered during current financial year and the amount was reduced to ₹ 5,63,407.05. During 2009-2010 an amount of ₹ 1,70,414.00 remained due for further realization and thus the total recoverable amount as on 31.03.2010 has become ₹ 7,33,821.05, the department wise 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 ₹ 5,66,51,076.00

Temporary contingent advances amounting to ₹ 5,66,51,076.00 were pending for adjustment as on 31.03.2010. In the above amount the huge amount pertains to those advances which were drawn at the fag end of the financial year 2009-2010.

(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 ₹ 13,14,14,899.00 expenditure incurred up to 03/2011 amounting to ₹ 5,94,39,891.00 was checked in audit and balance amount of ₹ 7,19,75,008.00 was pending for utilization. This figure has been worked out on the basis of reducing balance method up to 03/2011, 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 03/2011	Balance amount of deposit works
1.	Agriculture Economics	0	1025000	0	1025000
2.	Agronomy	0	283184	232604	50580
3.	Animal Breeding	0	1188000	186479	1001521
4.	THT	0	310497	252628	57869
5.	RRS Sunder Nagar	0	204842	0	204842
6.	Dean, COVAS	674782	43363	0	43363
7.	Dean. COA	1755004	0	0	0
8.	Entomology	17742843	0	0	0
9.	Comptroller's Office	1653474	0	0	0
10.	K.V.K., Kangra	569045	200000	0	200000
11.	K.V.K., Una	316517	0	0	0
12.	ORS, Kangra	266742	427550	27031	400519
13.	Plant Pathology	3279440	2258853	166233	2092620
14.	MAREC, Sangla	396182	0	0	0
15.	S.W.O.	1160810	412569	221316	191253
16.	Fodder Section	777880	99300	0	99300
17.	R.S.S. Leo	100000	0	0	0

18.	RSS, Lari	135000	0	0	0
19.	Soil Science	544497	925000	162083	762917
20.	K.V.K. Berthin	591685	538346	435379	102967
21.	Seed Science & Technology	3619614	8045797	7092000	953797
22.	D.E.E.	5823486	0	0	0
23.	Agriculture Bio-technology	737678	0	0	0
24.	Animal Nutrition	552762	0	0	0
25.	HAREC, Bajaura	122629	2114706	1262248	852458
26.	Dean, COHS.	227500	0	0	0
27.	R.S.S. Malan	299500	1088010	959953	128057
28.	K.V.K. Mandi	940052	2125137	1110521	1014616
29.	Live Stock Farm	800000	0	0	0
30.	Construction Division (Misc.)	92029	103316617	44332377	58984240
31.	Agro-Forestry	2257075	0	0	0
32.	Plant Breeding (Crop Improvement)	412160	1035000	587224	447776
33.	Horticulture	1750000	2316328	1817616	498712
34.	Plant Physiology	256250	0	0	0
35.	Vegetable Science	1596000	170800	104804	65996
36.	Agriculture Engineering	45000	0	0	0
37.	KVK Bara	479290	850000	0	850000
38.	KVK Bajaura	941260	286000	230897	55103
39.	HAREC Dhaulakuan	175000	1300000	0	1300000
40.	Organic Agriculture	4517973	650000	258498	391502
41.	University Library	3300	0	0	0
42.	Vety Pharmacology	422240	0	0	0
43.	HAREC Kukumseri	67605	0	0	0
44.	KVK Kukumseri	548772	200000	0	200000
	Grand Total:-	56651076	131414899	59439891	71975008

(C) Out of total contingent and deposit works advances amounting to ₹ 5,66,51,076.00 and ₹ 13,14,14,899.00 as detailed above advances amounting to ₹ 1,51,19,477.00 are pending for adjustment for the last five to eight years and despite of highlighting this serious issue in all the audit reports since 2003, the university administration has not taken cognizant steps for the settlement of these advances and hence in some of very old cases of contingent advances, the possibility to misuse the full or part amount of so long outstanding advances can not be ruled out. The details of outstanding advances drawn up to 31.03.2007 are given as under:-

Sr.No.	Name of department	Date of advance	Audit Register P/E No.	Amount	Name of official to who advance paid
1.	D. E.E.	<u>1997-1998</u> 09.04.1997	01/21	5000	Sh. S.R. Thakur

2.	-do-	09.04.1997	02/21	5000	-do-
3.	-do-	01.07.1997	15/22	5000	Sh. S.R. Thakur
4.	-do-	17.07.1997	16/22	5000	-do-
5.	-do-	26.07.1997	18/22	5000	Sh. S.R. Thakur
6.	-do-	<u>2003-2004</u> 12.09.2003	106/16	5000	Dr. S.S. Thakur
7.	-do-	<u>2005-2006</u> 31.03.2006	192/67	820	Sh. Ravinder Singh
8.	-do-	31.03.2006	192/68	3179	-do-
9.	-do-	<u>2006-2007</u> 26.03.2007	74/45	50000	Dr. J.S. Guleria
10.	Dean, COVAS	<u>1999-2000</u> 25.08.1999	145/15	1154	A.E. Electrical
11.	-do-	<u>2000-2001</u> 01.05.2000	167/07	3000	Sh. Sita Ram Driver
12.	-do-	30.09.2000	169/23	36080	XEN (C)
13.	-do-	24.10.2000	170/28	6129	XEN (C)
14.	-do-	<u>2002-2003</u> 17.01.2003	70/24	13766	Dr. M.S. Kamwar
15.	-do-	<u>2005-2006</u> 29.11.2005	128/26	55575	Dr. Shivani Katoch
16.	-do-	<u>2006-2007</u> 18.12.2006	61/20	8000	Sh. Suresh Gupta
17.	-do-	09.01.2007	61/21	50000	-do-
18.	-do-	03.02.2007	61/23	185000	Dr. M.S. Kamwar
19.	-do-	30.03.2007	63/39	107482	Dr. Shidarth Dev
20.	Comptroller's Officer	<u>2003-2004</u> 26.01.2004	63/92	1500	Sh. Piar Chand, Driver
21.	Construction Division	<u>2006-2007</u> 27.10.2006	46/45	40779	Sh. Arun Vyas
22.	-do-	15.12.2006	48/57	4000	Er.R.S. Guleria
23.	-do-	30.03.2007	52/89	92230	Er. B.S. Pathania(E)
24.	Dean, College of Agriculture	<u>2006-2007</u> 24.03.2007	58/30	105004	Dr. Arun Kumarr
25.	-do-	29.03.2007	68/38	1650000	Dr. B.M. Sharma
26.	Seed Production Unit	<u>2006-2007</u> 14.12.2006	68/28	7092000	DR. K.S. Chandel
27.	-do-	03.03.2007	69/33	275100	Dr. K.S. Chandel
28.	-do-	26.03.2007	70/47	2063735	Dr. K.S. Chandel
29.	-do-	26.03.2007	70/48	58300	Sh. B.R. Sood
30.	-do-	26.03.2007	71/57	99981	Mrs. Kalpana
31.	-do-	30.03.2007	71/62	229600	-do-
32.	Plant Pathology.	<u>2006-2007</u> 30.03.2007	57/13	34124	Dr. B.M.Sharma
33.	-do-	30.03.2007	58/13	762876	-do-
34.	O.R.S. Kangra	<u>2006-2007</u> 02.11.2006	77/08	3000	Dr. Swaranlata
35.	R.S.S. Sangla	<u>2002-2003</u> 13.03.2003	56,57/07	5000	Dr. S.S. Rana

36.	R.S.S. Leo	<u>2001-2002</u> 03.11.2001	33/01	50000	Sh. Ranish Kumar
37.	-do-	14.12.2001	33/02	50000	-do-
38.	K.V.K. Mandi	<u>2006-2007</u> 24.03.2007	17/07	800000	Dr. Anand Singh.
39.	K.V.K. Kangra	<u>2006-2007</u> 30.03.2007	13/17	237760	Dr. K.S. Thakur
40.	-do-	30.03.2007	13/18	59440	-do-
41.	K.V.K. Berthin	<u>2006-07</u> 17.03.2007	25/02	538346	Sh. Subhash
42.	K.V.K. Una	<u>2004-05</u> 01.03.2005	03/21	316517	Dr. S.N. Shankhyan
	Total			15119477	

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

Para 8 Re-imbursement of ₹ 11,11,08,326.00 from various funding agencies.

Out of total recoverable amount of ₹ 6,65,60,680.00 pointed out in para 8 of Audit Report 2008-2009, an amount of ₹ 3,80,080.00 was recovered during 2009-2010 from the funding agencies and the amount was reduced to ₹ 6,61,80,600.00. During the year 2009-2010, an expenditure of ₹ 4,49,27,726.00 was again incurred over and above the grant in aid received and total recoverable amount is increased to ₹ 11,11,08,326.00 from the funding agencies, 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	23753.00	53/1
3.	Animal Nutrition	Studies on the carrying capacity of pastoral grass land. ICAR	1996-97	20304.00	55/1
4.	Entomology	Pesticides pollution in Tea garden of HP. GOI	1996-97	34982.00	271/2
5.	Comptroller's	Installation of Green House for	1997-98	10377.00	167/1

		research purpose.			
6.	Agro. Forestry	Agro forestry 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 hoc 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 ICAR333-21	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.	Horticulture	Adhoc ICAR-195-22	2007-08	18862.00	352/2
35.	HAREC, K/seri	Ad hoc ICAR-192-74	2007-08	242471.00	171/3
36.	Animal Nutrition	Adhoc ICAR-202-44	2008-09	381288.00	72/1
37.	Agri. Economics	ICAR-187-18	2008-09	11218.00	334/2
38.	Plant Breeding	GOI-422-14	2008-09	81106.00	82/4
39.	Dean, COA	GOI-392-12	2008-09	184001.00	32/4
40.	Chemistry & Bio- Chemistry	Adhoc-ICAR-194-26	2008-09	217124.00	256/2
41.	Director Research	Adhoc-ICAR-199-34	2008-09	219591.00	261/2
42.	Plant Breeding	Adhoc-ICAR-203-43	2008-09	155597.00	286/2
43.	Soil Science	Misc-637-15	2009-10	279235.00	308/2
44.	Agri. Engineering	GOI-Adhoc-309-13	2009-10	1044718.00	28/1
45.	Agro forestry	ICAR-038-21	2009-10	371355.00	43/1
46.	Agronomy	ICAR- 007-16	2009-10	1428419.00	61/1

47.	Crop Improvement	ICAR-010-14	2009-10	352519.00	131/1
48.	Soil Science	ICAR-009-15	2009-10	715092.00	151/1
49.	Vety Physiology	ICAR-304-(V)-39	2009-10	55650.00	314/2
50.	Comptroller's office	MOAUF-3	2009-10	84105.00	368/2
51.	KVK, Bara	KVK-002-88	2009-10	251158.00	11/3
52.	KVK, Dhaulakuan	KVK-003-87	2009-10	130970.00	24/3
53.	KVK, Mandi	KVK-06-90	2009-10	716700.00	36/3
54.	ORS, Kangra	ICAR-015-79	2009-10	392616.00	50/3
55.	RSS, Malan	ICAR-004-106	2009-10	479067.00	107/3
56.	HAREC, Dhaulakuan	Misc.-900-73	2009-10	3485.00	150/3
57.	Agri. Economics	GOI-426-18	2009-10	6634.00	170/3
58.	Comptroller's office	Misc.-913-83 (Mini Mission)	2009-10	38132.00	11/5
59.	Comptroller's office	Misc.-920-85 (Mini Mission)	2009-10	1298.00	25/5
60.	Agri. Economics	ICAR-189-18	2009-10	317767.00	333/2
61.	Comptroller's Office	State Scheme of Agri. Deptt.	2009-10	56976018.00	116/1
62.	Comptroller's Office	State Scheme, SCSP	2009-10	12610063.00	44/4
63.	Dean, COHS	GOI-443-28	2009-10	17905.00	45/4
64.	Bee Keeping	GOI-418-77	2009-10	68594.00	54/4
65.	Library	NAIP-1008-29	2009-10	23583.00	60/4
66.	Agri. Economics	Misc.910-18	2009-10	18294.00	69/4
67.	Plant Pathology	GOI-432-17	2009-10	454190.00	80/4
68.	HAREC, D/kuan	Misc-799-73	2009-10	45000.00	84/4
69.	Comptroller Office (Soil Science)	Mini Mission-961-15	2009-10	50324.00	41/5
70.	Comptroller Office (Soil Science)	Mini Mission-962-15	2009-10	73936.00	43/5
71.	Director Research	NAIP-1004-34	2009-10	4210410.00	8/4
72.	Agri.Economics	Misc.-665-18	2009-10	14587.00	19/4
73.	DEE	Misc.-964-35	2009-10	91834.00	29/4
74.	Plant Pathology	Ad hoc GOI-417-17	2009-10	126534.00	47/4
75.	HAREC, Bajaura	Adhoc ICAR-197-72	2009-10	22714.00	351/2
76.	Animal Breeding	Ad hoc ICAR-204-43	2009-10	134853.00	362/2
	Total			111108326.00	

Therefore, the above amount may be recovered immediately and it may also be pointed out that from which head/source, this expenditure over and above the actual grants-in-aid received was met out and the budgetary provisions for the excess expenditure may also be got checked and compliance intimated to audit.

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-lapsable such contribution will be added to this fund in the same manner as was being done in the case of CPF. The contribution on account of retirement and death gratuity shall be credited in respect of each employee half yearly to this fund which shall be drawn from the respective schemes of the state govt. and other funding agencies in the month of 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 2009-2010 as per the annual accounts of this period is given as under:-

Pension Corpus Fund

Sr. No.	Financial year & Page of Annual A/c.	Opening balance	Receipts	Total	Payment	Closing balance
1	2	3	4	5	6	7
1.	1997-98 P-112	4480305.00	14022493.00	18502798.00	9870229.00	8632569.00
2.	1998-99 P-113	8632569.00	20476506.00	29109075.00	8574504.00	20534571.00

3.	99-2000 P-114	20534571.00	33801657.58	54336228.58	17336217.00	37000011.58
4.	2000-01 P-112	37000011.58	97403809.64	134403821.22	21711496.00	112692325.22
5.	2001-02 P-130	112692325.22	36300704.41	148993029.63	22233979.00	126759050.63
6.	2002-03 P-132	126759050.63	31832765.54	158591816.17	25220948.00	133370868.17
7.	2003-04 P-139	133370868.17	65038773.09	198409641.26	30744940.00	167664701.26
8.	2004-05 P-145	167664701.26	114365944.65	282030645.91	43141361.00	238889284.91
9.	2005-06 P-138	238889284.91	22842581.13	261731866.04	39744865.00	221987001.04
10.	2006-07 P-135	221987001.04	75174704.96	297161706.00	44038646.00	253123060.00
11.	2007-08 P-133	253123060.00	34048250.00	287171310.00	58545798.00	228625512.00
12.	2008-09 P-137	228625512.00	49306129.00	277931641.00	91066276.00	186865365.00
13.	2009-10 P-147	186865365.00	108929347.00	295794712.00	96647530.00	199147182.00

Note: - In the year 2009-2010, the receipt of the Pension Corpus Fund increased due to the interest earned on STDR's amounting to Rs. 5,31,76,831.00 matured during 2009-2010.

The above financial position from 1997-98 to 2009-2010 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 2009-2010 has been increased from ₹ 98,70,229.00 to ₹ 9,66,47,530.00.

(v) Consequent upon the revision of pay scales w.e.f. 01.01.2006 the retiral benefits including gratuity of more than 325 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.

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 during the last nine years is given as under:-

(In lacs)

Sr. No.	Year	Opening Balance	Fund Received	University Income	Total	Exp.	Deficit	Page No.
1.	2003-2004	(-)94	2686	123	2715	2884	(-)169	133
2.	2004-2005	(-)169	2635	147	2613	2834	(-)221	123
3.	2005-2006	(-)221	3309	146	3234	3525	(-)291	123
4.	2006-2007	(-)291	3000	190	2899	3279	(-)380	120
5.	2007-2008 Transfer from NATP	(-)380 (+)5	3300	318	3243	3665	(-)422	118
6.	2008-2009	(-)422	3798	297	3673	4264	(-)591	123
7.	2009-2010	(-)591	4663	342	4414	5354	(-)940	133

The above position clearly shows that the deficit of ₹ 0.94 crore in 2003-2004 has increased in seven years by ten times to ₹ 9.4 crore at the close of financial year 2009-2010.

(II) ICAR All India Coordinated Research Projects

The position in respect of ICAR all india coordinated research projects which are being run on 75:25 sharing basis is also very precarious. In these projects, 75% funds are provided by the Indian Council of Agricultural Research and 25% is the state share for which the state govt. has a bilateral MOU and 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) Increase in additional salary expenditure due to regularization of DPL's, grant of NPA to veterinary teachers, filling up the posts of Veterinary & 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.
- (ii) 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.
- (iii) 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.
- (iv) 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.
- (v) Pensionary benefits are met out of Pension Corpus Fund, but leave encashment and gratuity of CPF holder is charged to salary head.
- (vi) Payment of pensioner medical claims by diverting funds from State/GOI schemes and university receipt.
- (vii) 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 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

(i) Domestic Income

The details of domestic income received under various heads during the year 2009-2010 is given as under:-

Sr.No.	Particulars	Pages of Annual A/c	Amount
1.	State Agriculture Schemes	P-75	29872277.00
2.	SCSP	P-76	4284331.00
3.	Animal Husbandry	P-77	3310.00
4.	ICAR projects	P-78	521761.00
5.	KVK Schemes	P-79	69314.00
6.	ICAR Ad hoc projects	P-80	119053.00
7.	Govt of India Ad hoc projects	P-81	28113.00
8.	Misc. Ad hoc Projects & interest	P-82	27712.00
9.	CFSU (Common Facilities Service Use)	P-83	3031740.00
10.	FADP (Interest)	P-84	14804.00
11.	Self Finance Scheme (SFS)	P-85	10097242.00
12.	NAIP	P-86	62161.00
	Total		48131818.00

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 ₹ 4 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 position 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	263	178	
	2. Research	176	118	
	3. Extension	85	63	
	Total:-	524	359	
3.	Administrative, Ministerial & Personal Staff	450	326	
4.	Laboratory and Field Staff	352	226	
5.	Library Staff	31	18	
6.	University Health Centre	6	4	
7.	Drivers/Conductors	82	56	
8.	Other Miscellaneous Staff	53	37	
9.	Engineering/Workshop Staff	138	109	
10.	Category "D"	1018	920	
	Grant Total:-	2667	2060	

(ii) Students Strength

Programme		Boys	Girls	Total
Agriculture	B.Sc.	84	132	216
	M.Sc.	38	31	69
	Ph.D.	25	14	39
Dr. G.C.	B.V.Sc. & AH	118	64	182

Negi College of Vet. & Animal Sciences	M.V.Sc.	37	17	54
	Ph.D.	-	-	-
Home Science	B.Sc.	-	44	44
	M.Sc.	1	19	20
	Ph.D.	-	08	08
Basic Science	B.Sc.	37	98	135
	M.Sc.	07	47	54
	Ph.D.	02	09	11
Grand Total		349	483	832

Hence the university can take the following measures to check/control 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 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.

(iv) 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 full grants-in-aid and to incur the expenditure may be made accordingly.

Para 11 **Recovery of penalty/short deposit of income tax from the university employees.**

Temporary advance amounting to ₹ 20,948.00 was drawn vide voucher No. 82 of 03/2010 out of scheme C.F.S.U. for further deposit in the income tax department on account of penalty/short deposit of income tax by the Drawing & Disbursing Officer's.

The entire amount of advance was recoverable from the defaulter employees of the university and because the last date for depositing the amount was fixed by the tax department, hence this amount was drawn from the above scheme subject to recoupment by making the amount good from the defaulter employees.

On the request of the Comptroller, the advance was admitted conditionally to avoid the further action by the income tax department and in the meantime, the matter was taken up with the Comptroller vide audit requisition No. 148 dated 31.03.2010 to recover and deposit this amount in the university account, but till to date no action has been taken by the Comptroller to recoup/recover this amount, which is very serious financial irregularity and need prompt action.

(Audit Requisition No. 148 dated 31.03.2010)

Para 12 **Recovery of cost of material/equipment not handed over at the time of retirement by Shri T.R. Sharma, Technical Assistant.**

Shri T.R. Sharma, Technical Assistant retired from university service on superannuation on 31.07.2008. During the checking of his retirement benefits, it was observed that he had not handed over some costly equipments which were under his control. It was also not mentioned that whether these equipments were misused by him or the loss was due other reasons like theft etc. It was also not pointed out that from which date these equipments were missing from the office.

Three members committee comprising Dr. B.L. Kapoor, Dr. Surjeet Bhangalia and Sh. P.S. Rana was constituted by the Director Extension Education and it was recommended by the committee that the recovery of all the items which were not handed over by Sh. T.R. Sharma may be made on book value basis and it was decided that an amount of ₹ 30,000.00 may be withheld for want of taking action as per enquiry report and remaining retirement benefits may be released.

At the time of releasing the retirement benefits, the matter was taken up with the Comptroller vide audit requisition no. 16 dated 02.06.2009 to expedite the entire recovery from Shri T.R. Sharma, Technical Assistant Grade-I immediately to recoup the total loss, but it is very serious that till date no action to recover the cost of equipments has been taken and the university is deprived of the facilities of these equipments due to misuse/negligence on the part of retired employee of the

university. Therefore, the required action may be taken at the earliest and compliance intimated to audit.

(Audit Requisition No. 16 dated 02.06.2009)

Para 13 Recovery of balance amount of ₹ 98,096.00 on account of Leave Salary and Pension Contribution for EOL period in respect of Dr. P.D. Sharma.

Dr. P.D. Sharma, Senior Scientist (Soil) availed EOL w.e.f, 02.08.2000 to 30.11.2008 to take up the higher assignment in ICAR New Delhi. As per terms and conditions specified at the time of sanctioning the leave, it was made clear that EOL period will only be counted as qualifying service for retirement benefits, if the leave salary and pension contribution as per rule is deposited in the University. Dr. P.D.Sharma retired from CSKHPKV, Palampur on superannuation on 30.11.2008.

While checking the pension case of Dr. Sharma, it was found that the entire extra ordinary leave period was counted as qualifying service and against the total amount due on account of leave salary and pension contribution amounting to ₹ 3,02,924.00 and ₹ 6,67,953.00 only ₹ 2,59,344.00 and ₹ 6,13,437.00 was deposited in CSKHPKV account. Thus an amount of ₹ 98,096.00 (43580+54516) is still recoverable from the ICAR for which no action was taken by the university and while deciding the retirement benefits in favour of Dr. Sharma the entire EOL period was treated as qualifying service.

The pension case of Dr. P.D. Sharma was admitted in audit in view of audit requisition No. 11 dated 20.05.2009 and Comptroller was requested to ensure the recovery of less deposited amount from the concerned institution under intimation to this office.

(Audit Requisition No. 11 dated 20.05.2009)

Para 14 Irregular payment of Cattle Attendant Allowance @ ₹ 75.00 per month amounting to ₹ 13,063.00 to Sh. Bikramjit Singh, Cattle Attendant.

Sh. Bikramjit Singh was appointed as Cattle Attendant in the pay scale of ₹ 770-1410 (Now 2520-4140) vide Registrar's office order No.9-917-HPKV (Estt.)/60443-76 dated 21.09.1995. After his regular appointment, he submitted his joining report in the office of Director, Extension Education on 26.09.1995.

During the checking of his service book, it was noticed that Shri Bikramjit Singh worked in Directorate of Extension Education w.e.f. 26.09.1995 to 31.03.2000 and thereafter, he is continuously working in Estate Cell/Construction Division. Therefore, from the date of his appointment he was not associated with the work of cattle attendant, as both the departments have no animals. The cattle

attendant allowance is only payable to those employees who work in Live Stock Farm/Diary Farm in Palampur campus, KVK's or Regional Research Stations.

Therefore, the payment of cattle attendant allowance w.e.f. 26.09.1995 to 31.03.2010 amounting to ₹ 13,063.00 may either be fully justified under the rules or the irregular payment may be recovered from him and compliance intimated to audit. It may also be intimated that in both the departments where he has worked for the last 15 years what work was taken from him and the deviation of his services from the job of cattle attendant may also be fully justified along with the post against which he was adjusted in these departments.

(Audit Requisition No. 93 dated 04.11.2009)

Para15 Misappropriation of temporary advances drawn for apple plantation and fencing of farm.

Two temporary advances amounting to ₹ 50,000.00 each (total one lakh) were drawn by the Director Research, CSKH PKV, Palampur vide voucher No. 1 of 11/2001 and 02 of 12/2001 out of scheme Misc. 012-113 and paid to Sh. Ranish Kumar, Jr. Technician (Mist Chamber Operator) on 03.11.2001 and 19.12.2001 respectively for plantation of 500 Nos of apple plants and fencing of farm area at Research Sub Station, Leo, District Kinnaur (H.P.). The adjustment account submitted by the Scientist Incharge MAREC, Sangla after the period of more than eight years was checked in audit and the following audit observations were noticed which were brought into the notice of university authorities:

1. Out of ₹ one lakh received by Sh. Ranish Kumar, Jr Tech., the expenditure was incurred during the period from 13.11.2001 to 12.04.2002 and in the entire purchase neither Incharge of the station nor any other officer/ official was associated and Sh. Ranish Kumar has invited and opened the quotations and the rates were also not got approved from the next higher competent authority. No inspection of any material was carried out before putting it into use as required under the rules. Sh. Ranish Kumar acted as Farm Incharge for the purpose of inviting the quotations in all cases and no other person has signed any paper/voucher in respect of all the purchases made out of this advance. Therefore, the following facts may be ascertained:-

- (a) Who acted as Station Incharge when the purchases, plantation and fencing work was done.
- (b) Details of other university employees who worked at the station.
- (c) Under what circumstances no one was associated for the execution of the above work.

2. Out of this advance substantial amount was spent for other items such as National Flag, Ghee, Sugar, Milk, Bulb & Brooms etc. which was against the provisions of the sanction accorded by the competent authority and thus required to be justified.

3. The date wise analysis of the purchases also revealed that, these were not made as per working order sequence. For example first of all on 13.11.2001, cement worth Rs. 22,500.00 was purchased whereas the digging of pits and other related work was done later on. Similarly the area is not mentioned where the fencing and plantation work has been done and there is also no mention of plantation register and entries made in the plantation register.

4. Apple plantation and fencing work was required to be done on the advice of the expert scientists and under the guidance of the station incharge, but this process was also not followed and entire work was carried out by the Jr. Technician (Mist Chamber Operator) the reasons for which are required to be looked into.

5. Inspection committee comprising Sh. M.C. Mukht, (Deputy Registrar), Section Officer (Inspection Branch) and Section officer of Director Research was constituted vide order No. Insp.2-1-31/2004-CSKHPKV/55214-19 dated 28.08.2004. As per memorandum vide Registrars office letter No. 8-1101/92/CSKHPKV (Estt.)/7174-78 dated 03.02.2005 issued to Sh. Ranish Kumar, the enquiry committee has assessed the expenditure to the tune of Rs. 89,166.00 against the expenditure of one lakh incurred by Sh. Ranish Kumar. There was no technical member of Construction and Horticulture wing to assess the work done, therefore, this report may also be reviewed and factual position put up in audit to verify the facts.

6. Before the above mentioned advances are finally adjusted in audit, the latest position of apple plants and fencing work may also be ascertained through expert committee, because 8-9 years before, the amount of ₹ one lakh had substantial value and with this heavy investment, the University could earn handsome amount from the apple orchard developed in 2001.

The above audit observations were brought into the notice of Comptroller vide Audit Requisition No. 41 dated 13.07.2009 but action taken in this regard by the authority has not been intimated to audit till date. Therefore needful may be done now.

(Audit Requisition No. 41 dated
13.07.2009)

**Para 16 Purchase of Fish meal on excessively higher rates from M/s Shri Balaji Trading Co. Chandigarh approximate loss of ₹ 66,975.00
(Vr. No. 158 of 10/2009 Revolving Fund- A42-032-44.)**

For the purchase of fish meal, the rate of M/s. Shri Bala Ji Trading Co. were approved on the basis of lowest quotation, while approving the fish meal rate it

appears that neither the current market rate nor the previous purchase rate was checked and the rate was approved on excessively higher side.

For the supply of 140 qtl. fish meal supply order was placed with the firm M/s. Balaji Trading Co. on 18.07.2009. Instead of 140 qtl. supply order, M/s. Ahmed Sea Feed, Gujarat directly Supplied 161 qtl. fish meal to Animal Nutrition Department through Truck No. PB-041-9977. As per the delivery challan and other connected papers put up by M/s. Ahmed Sea Feed Gujarat, the total cost of 161 qtl. feed including freight charges was ₹ 2,61,700 (2,10,000+ Freight 51,700 = 2,61,700.00). But M/s. Balaji raised the Bill No. 1612 dated 25.08.2009 amounting to ₹ 3,28,675.00 which was excess by ₹ 66,975.00 than the actual cost including freight and other charges.

Therefore, from the above position it is clear that the rates of M/s. Balaji Trading Co. were approved on the higher side, because he has earned a huge amount of ₹ 66,975.00 in the business deal of only two lakh and had the current market and previous purchase rate been confirmed/checked before approving these rates this excess/undue payment could have been avoided. Therefore for this lapse, the responsibility may be fixed and necessary steps to stop such practices in future may also be taken.

(Audit Requisition No. 85

dated 20.10.09)

Para 17 **Payment of Demurrage charges amounting to ₹ 8,930.00 in the purchase case of Automic Absortion Spectrophotometer from Germany.**

For the purchase of Automic Absortion Spectrophotometer, two temporary advances worth ₹ 50 lakh and 1.5 lakh were drawn vide Vr. No. 5 of 03/2007 and 14 of 08/2007 by the department of soil science.

For releasing the consignment from Delhi Air Port, an amount of ₹ 54,539.00 was paid to M/s. Krishan Kumar Sharma delivery Agent, New Delhi against his Bill No. 001127 dated 28.08.2007. In the total amount of ₹ 54,539.00, an amount of ₹ 8,930.00 was also paid as demurrage charges. Therefore, when the entire amount was drawn in advance, the delivery should have been taken well in time and the payment of demurrage charges is not justified. Hence the financial loss of ₹ 8,930.00 may be made good from the persons at fault and credited in the university account and compliance intimated to audit.

(Audit Requisition No. 13 dated

26.05.2009)

Para 18 **Non disposal of feed blocks prepared with the feed ingredients worth ₹ 3,80,963.00 by the Animal Nutrition Department.**

Temporary advance amounting to ₹ 3,83,700.00 was drawn vide Vr. No. 132 of 02/2004 out of NATP-057-44 for the purchase of feed ingredients for making feed blocks.

The following feed ingredients were purchased through spot purchase committee from Ludhiana:-

Sr.No.	Feed Ingredients	Quantity	Bill No. & Date	Amount (in ₹)
1.	Sun Flower Cake	26.00 Qtls	Bill No. 10470, 08.03.2004	14,170.00
		40.00 Qtls	Bill No. 10486, 27.03.2004 of M/s. Aggarwal Feed Mills, Ludhiana	21,800.00
2.	Cotton Seed Cake	84.00 Qtls	Bill No. 10470, 08.03.2004	78,540.00
3.	De-oiled Rice Bran	151.80 Qtls.	Bill No.10467, 08.03.2004	37,950.00
		8.20 Qtls.	Bill No. 10486,27.03.2004	2050.00
4.	Ground Nut Cake	68.00 Qtls.	Bill No.10465,08.03.2004	66,980.00
5.	Soya flakes	35.00 Qtls.	-do-	49,875.00
6.	Fish meals	24.00 Qtls.	-do-	32,280.00
7.	Mustard Cake	50.00 Qtls.	Bill No. 10486	33,250.00
8.	Other Chemical	-	Bill No. 0274, 22.03.2004 of Fairded makketing House, Ludhiana	44,068.00
			Total	3,80,963.00

Before admitting the final adjustment account in audit the matter regarding date-wise processing of feed ingredients for making blocks and final disposal of prepared blocks was taken numbers of time but the relevant record was not put up in audit. Finally the temporary advance was adjusted in view of the purchases of feed ingredients and again the matter was taken up with Head of the department vide Audit requisition No. 15 dated 28.05.2009 to comply with all the audit observations including disposal of feed blocks, but still the needed action is awaited. Therefore, this matter is again brought into the notice of university authorities for taking immediate steps to point out the disposal of feed blocks.

(Audit Requisition No. 15 dated 28.05.2009)

Para 19 Excess/wrong payment amounting to ₹ 4032.00 on account of T.A. to the experts members of C.A.S. Assessment Committee.

Temporary advance amounting to ₹ 3,00,000.00 was drawn vide Vr. No. 118 of Jan, 2008 to meet out the expenditure on account of T.A. & D.A. of expert members of C.A.S. Assessment Committee, the meetings of which were held in the university campus from 25.01.2008 to 29.01.2008. Out of above advance,

excess/wrong payments amounting to ₹ 4,032.00 were made, the details of which are given as under:-

1. Six expert members of CAS assessment committee were invited from Dr. Y.S. Parmar University of Horticulture & Forestry, Solan and these members claimed T.A. charges from Nauni and Solan to Palampur and back for 640 kms. i.e. 320 kms. for one side. The payment of T.A. by own or hired vehicle for 320 kms. (One side) is not correct and the matter was brought into the notice of the Comptroller vide this office Audit Requisition No. 86 Dated 22.08.2008. It was also pointed out that the distance as per the journey record of vehicles of this university is also 260-70 kms. (One side) and in this support the example of university vehicle No. HP-37-A-9333 (Entry No. 83/26,85/27 and 100/32 was also referred where in the distance from Palampur to Nauni (Solan) has been taken between 260 to 270 kms.(one side). In another example Dr. N.K. Pathania, Head, Vegetable Science who performed the journey from Palampur to Solan on 13.07.2008 and claimed T.A. charges for 268 kms. in his T.A. bill. Thus the position was very clear that in no case the T.A. charges from Palampur to Nauni can be paid for more than 270 kms. one side.

2. This matter was again taken up with the Comptroller vide this office audit requisition No. 127 dated 18.11.2008, but no satisfactory reply was received. The details of excess payment amounting to Rs. 4032.00 made to the six expert members is given as under:-

Sr. No.	Name	From	To	Kms. Claimed	Km. actual	Rate per km.	Excess paid
1.	Dr. S.P.Bhardwaj	Nauni	Palampur & Back	640	536	6.00	624.00
2.	Dr. L.R. Sharma	Nauni	-do-	640	536	6.00	624.00
3.	Dr. R.C. Garg	Solan	-do-	640	520	6.00	720.00
4.	Dr. L.N.Bhardwaj	Solan	-do-	640	520	6.00	720.00
5.	Dr. T.N. Raina	Nauni	-do-	640	536	6.00	624.00
6.	Dr. K.B. Rastogi	Solan	-do-	640	520	6.00	720.00
							4032.00

Therefore, either the excess paid amount may be recovered from the concerned Scientists or got regularized by obtaining the special sanction from the competent authority and compliance shown to audit.

(Audit

Requisition No. 127 dated 18.11.2008)

Para 20 Excess payment amounting to ₹ 20,720.00 to Pubjab Kesri Group on account of advertisement of Comptroller Office.

Tender Notice regarding hiring of security services was got published in Punjab Kesri Palampur edition in June, 2009. Punjab Kesri Group raised bill

No.1000420214 dated 21.06.2009 for ₹ 23,453.00 which was put up in audit for pre-audit vide voucher No. 15 of 08/2009.

During the checking of above mentioned bill it was noticed that against the approved rate of publication by the Director of advertising visual publicity, Govt. of India @ 16.26 per sq.cm. which was valid up to 31.12.2009, the Punjab Kesri Group charged excessively higher rate of ₹ 139.60 per sq.cm. to publish the advertisement in Palampur edition. The bill was sent back to the Comptroller, but it was decided that the payment of bill in question may be released and the matter will be taken up with the Punjab Kesri Group to settle the issue as per rates fixed by Govt. of India.

It is also pertinent to mention here that in the past also similar wrong payments were also put up in audit and these cases were also brought into the notice of Comptroller vide this office audit requisition No. 161 dated 24.01.2008, 32 dated 12.06.2008 and 164 dated 26.02.2009 to take necessary action to adopt the rates approved by the DAVP Govt. of India to avoid huge financial losses to the university, but till to date no action was taken and university is sustaining huge financial losses, the responsibility of which may be fixed and action taken intimated to this office.
(Audit Requisition No. 65 dated 28.08.2009)

Para 21 **Construction of 6 Nos. Rain Water Tanks at Berthin**
[Agreement No. 977 (C)]

The left out work of C/o Rain water tanks was awarded to Shri Om Prakesh, Contractor. As per reply submitted in response to audit objection memo No. LAD/VS/004/2009-10 dated 08.05.2009, it was intimated that the work up to excavation level was executed by the previous contractor and in the mean time when the work was in progress, he was appointed in the Semi-Govt. Company and he left the work. Thereafter the left out work was awarded to Shri Om Prakesh, Contractor, Agreement No.997 (C). But it was found that the major item of payment i.e. excavation work was not taken in the main agreement and it was paid by taking extra item on very higher rate to give the undue benefit to the contractor. Therefore, the following records may be put in audit:-

- (a) Final bill of previous contractor to verify the quantity of work done and actual paid amount, cost of material recovered and orders of the competent authority to close this work.
- (b) The remaining work was required to be awarded after physical verification/ inspection of works items already executed and all the left out items were to be taken in the quantity of next tender. Therefore after the award of remaining work to Shri Om Prakesh contractor, how the major item of payment i.e. excavation work was made extra item. It appears that this was done to give undue benefit to the

contractor, therefore either the reasons may be fully justified or for the financial loss its responsibility may be fixed under intimation to audit.

(Audit Requisition No. 5 dated 15.05.2009)

Para 22 Disposal of 20 mm 82cum crushed stone [Agreement No. 939(c)]

On 18.01.2009 vide M.B.No. 1509 (P-98) 17.95 cum 20 mm crushed stone was purchased from M/s. K.S. Palhanian contractor. As per M.A.S. 64 cum crushed stone was already lying in the stock. The Executive Engineer (C) was requested vide Audit requisition No. 6 dated 16.05.2009 to put up the records of all the works against which this quantity was purchased and also point out the consumption of whole quantity purchased vide above mentioned agreement but the compliance is still awaited. Therefore, needful may be done now.

(Audit Requisition No. 06 dated 16.05.2009)

Para 23 Justification of huge deviation in the construction work of Farmer Hostel Building at Palampur.

This Work was awarded to Sh. Baldev Kumar, Contractor vide award letter No. CSKHPKV/Const/Agree/2006/-6586-90 dated 11.09.2008 on 57.86% above the amount put to tender amounting to ₹ 69,82,686.00.

2. As per clause 4.29 of CPWD work Manual “No additions and alteration should be carried out without the written concurrence of the Chief Architect/ the Senior Architect. While submitting estimates containing the proposals for additions and alterations, the fact that the concurrence of the Chief Architect or Sr. Architect has been obtained should be stated explicitly”.

3. The following items were deviated more than the 100% of the estimated quantity which may be fully explained and sanction of the competent authority for the huge deviation in individual items may be obtained please:

Sr. No.	Description of items	Rate (in ₹)	Scheduled Qty.	Executed Qty.	Deviation (in ₹)
1	Item No. 1	2700	125.60 m ³	203.8 m ³	2,11,140/-
2	Item No. 2	2700	1.80 m ³	19.37 m ³	47,439/-
3	Item No. 24 (a)	350	2330 kg	2726.17 kg	1,38,660/-
4	Item No. 24 (b)	350	1296.83 kg	2662.23 kg	4,77,890/-

For obtaining the approval of the huge deviation, the matter was taken up with the XEN (C) vide audit requisition No. 82 dated 15.10.09, but the action taken has not been intimated to audit. Therefore the needful may be done now.

(Audit Requisition No. 82 dated 15.10.2009)

Para 24 C/o International Hostel, CSK HPKV, Palampur.

The ICAR granted a sum of ₹ 69,64,000.00 to this University for the C/o International Student Hostel in the year 2005-2006 on the basis of which, Hon'ble Vice-Chancellor accorded the Administrative Approval & Expenditure Sanction of ₹ 1,39,29,000.00 vide letter No. Bud.2-13/05/CSKHPKV/-6765-67 dated 15.02.2006 with the condition that expenditure will be restricted to ₹ 69,64,000.00 the funds provided by the ICAR and remaining portion of the work was to be completed from the funds likely to be received from Government of India for the development of infrastructure.

This work was split up in the various sub-head and awarded to the large number of contractors and also got done through departmental labour. Therefore, to compile the complete work expenditure, the following information's may be provided to audit please:-

(1) Detailed estimate as required under Section 4 of the CPWD works manual may be shown to audit please.

(2) Total fund received from the various agencies with the related document for the C/o International Hostel.

(3) Total expenditure incurred for the C/o International Hostel.

(4) Total numbers of tender floated and total expenditure incurred on advertisement.

(5) Large quantity of civil as well as sanitary materials was purchased from the various suppliers for the construction of this hostel. In this regard, further disposal of the material through contractor and departmental labour may please be intimated and got checked in audit from the relevant records / M.B.'s.

(6) Date of commencement of work & its completion, as awarded under each contract may also be intimated.

(7) Detail of the material purchased by the Department for this particular work along with the cost of materials.

(8) Detail of the surplus material if any left out after the completion of this work may be given to this office and its accountal transfer to the central store of the university may be got checked in audit.

During the test check of the MAS register of International Student Hostel, it was observed that following materials were purchased from different agencies. Therefore disposal of the materials may please be got checked from the audit:-

Material Purchased for the Construction of International Hostel

Sr. No	Material	Date	M.B./Indent Reference	MAS Page	Quantity
1.	Bricks	20.11.06	1476/1	P-3,4,5&6.	8000 Nos
2.	-do-	05.12.06	1476/3	-do-	4000
3.	-do-	09.01.07	1476/3	-do-	4000
4.	-do-	12.01.07	1476/3	-do-	3500
5.	-do-	31.02.07	1476/4	-do-	11000
6.	-do-	04.03.07	1476/7	-do-	12000
7.	-do-	06.08.07	1476/10	-do-	12000
8.	-do-	02.03.08	1476/13	-do-	16000
9.	-do-	16.09.08	1476/15	-do-	12000
10.	-do-	17.09.08	1476/15	-do-	4000
11.	-do-	23.01.09	1476/19	-do-	4000
12.	Sands	20.11.06	1476/2	-do-	6.97m3
14.	-do-	06.12.06	1476/4	-do-	7.43
15.	-do-	03.02.07	1476/4	-do-	7.43
16.	-do-	20.02.07	35/388	-do-	0.81
17.	-do-	04.03.07	1476/7	-do-	7.90
18.	-do-	09.08.07	1476/10	-do-	16.73
19.	-do-	05.03.08	1476/14	-do-	16.73
20.	-do-	17.09.08	1476/16	-do-	8.36
21.	-do-	20.10.08	1476/18	-do-	13.95
22.	-do-	23.01.09	1476/20	-do-	1.39
23.	Sal Wood	17.01.07	1256/69	-do-	9.88m3
24.	-do-	22.01.07	1256/70	-do-	0.66
25.	Grit 20mm	20.02.07	44/384	-do-	3.63
26.	-do-	05.03.07	1476/8	-do-	2.88
27.	-do-	4/07	-	-do-	1.50
28.	Grit 40mm	12/06	1436/21	-do-	0.77
29.	Cut Stone	12/06	1436/21	-do-	3.62
30.	Cement	25.11.06	14/388	-do-	180 Bags
31.	-do-	22.01.07	50/381	-do-	198
32.	Steel	22.01.07 5/07	50/381 10/392	-do-	12mm – 13MT 10mm- .85 MT 8mm - 2 Qtl
33.	White Glazed Tiles	-		-do-	274.50 m2
34.	Inviza Tiles	-	-	-do-	903.50 m2
35.	Marble Sheet	-	-	-do-	41 m2
36.	Aluminum Handle	-	-	-do-	850 Nos

(Audit Requisition No. 99 dated

11.11.2009)

Para 25 **Protection of Experimental farm at various location (Balance work) and provision of gate at difference locations at CSK HPKV.**

The work was awarded to M/S Nirmal Associates vide letter No. Design. Acctts/CSKHPKV/Agree-D/06/7370-75 dated 15.10.08 and Agreement No. 514 on 110.18 % above the amount put to tender. Analysis of item No.5 i.e. steel work in built up sections, trusses and frames etc. which was a major item, was prepared @ ₹ 5678.00 per quintal by including the other sub items such as R.S. Joints, Cap Plate, Bane Plate, Angle top, Angle Bane plate, splices, Holding down bolts etc., but awarded & paid @ ₹ 5400.00 per qtl as compared to the similar work awarded to Sh. Ajay Bawa, Govt. Contractor vide letter no. Design-Acctts, CSKHPKV/AgreeD/06/2417-23 dated 16.03.07 and Agreement No. 446 (D) in which same item has been paid @ ₹ 3800.00 per quintal which is ₹ 1600.00 per qtl excess which may be justified. The matter was brought into the notice of EE(D) vide Audit Requisition No.28 dated 12.06.09 while admitting the 1st running bill, but no action has been taken till date in this regard.
(Audit Requisition No. 28 dated 12.06.2009)

Para 26 **Non-accountal of old CGI Sheets (Agreement No. 947).**

In the renovation work awarded to Shri Vikash Parmar vide agreement No. 947 (C) up to final bill 821.94 m² area of CGI roofing was dismantled and total 413 Nos. C.G.I. sheets of different sizes were taken in the M.A.S. Register.

Vide audit requisition No. 76 dated 23.09.2009, Executive Engineer (C) was requested to mention the size of the dismantled CGI sheets to cross check the dismantled area and these sheets may either be transferred to central store or their final disposal may be pointed out. But the compliance is still awaited, hence the needful may be done immediately please.

(Audit Requisition No. 76 dated 23.03.2009)

Para 27 **Regarding rate of interest given by the bank on pre-mature encashment of STDR/FDRS and loss thereof.**

(a) 6 Nos. STDR/FDRS were encashed before due dates of maturity. On these premature STDR/FDRS, the rate of interest given by the bank was not shown/intimated & in absence of which it is not possible to ascertain the actual rate of interest and to verify that the interest given by the bank was 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 accountal of interest given by the bank may be checked accordingly.

(b) Due to pre-mature encashment of these STDR/FDR's, the university has suffered a financial loss worth ₹ 25,94,072 on account of interest and the reasons of

which were also not given by the Comptroller's office. Therefore the approval of the competent authority and reasons to draw the amount of FDR/STDR's before maturity dates may be shown to audit. The details of STDR/FDRS are given as under;

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 (in ₹)	Loss of interest (in ₹)
1.	STDR (Pension Branch)	30116913790, 23.01.07, for 03 years	SBI HPAU One crore	9%	3060500	13060500	02.12.09	12452268	608232
2.	STDR (Pension Branch)	069079, 23.01.07, for 3 years	-do-	-do-	3060500	13060500	01.06.09	11754655	1305845
3.	FDR (CPF Branch)	30436543971, 23.07.08 for 1 year & 3 months	SBI 2045389	9.6 %	257514	2302903	14.01.09	2105574	197329
4.	-do-	30436349907, 23.07.08 for 1 year & 3 months	SBI 2112780	-do-	265999	2378779	21.01.09	2188213	190566
5.	-do-	30436349736, 23.07.08 for 1 year & 3 months	SBI 1724506	-do-	217115	1941621	26.12.08	1769863	171758
6.	FDR (GPF Branch)	0566972, 18.07.08 for 1 year & 3 months	SBI 3519130	-do-	443058	3962188	18.09.09	3841846	120342
	Total:								2594072

Para 28 Non-production of record of free distribution irrigation facilities to the farmers worth ₹ 1,08,521.00.

(i) K.V.K. Berthin

Vr. No. 10/124 of 05/2009 (GOI-435-93) for ₹ 78,561.00

Costly irrigation equipments worth ₹ 78,561.00 were purchased from H.P. Agro Industries Corp. Ltd. Bilaspur by the Scientist Incharge K.V.K. Berthin in 03/2009. At the time of passing the payment, the following records were not put up in audit:-

- Provisions/norms provided in the project.
- Procedure followed to select the farmers and list of the selected farmers to whom the free irrigation facilities were provided.
- Proof of land holdings.
- Date of installation of irrigation system in the fields of farmers.
- Report regarding successful working of the system.

The matter to put up the entire record regarding free distribution was taken up with incharge vide audit requisition No. 17 dated 02.06.2009, but till to date no compliance has been made.

(ii) **O.R.S. Kangra**

Vr. No. 3, 4 & 5 of 03/2010 for ₹ 8,120.00, ₹ 6240.00 and ₹ 15,600.00 (Ad- hoc GOI435-79)

Purchases of irrigation material worth ₹ 29,960.00 were made by the Scientist Incharge ORS, Kangra in 03/2010 from H.P. Agro industries, Dharamshala for free distribution to the farmers, but as mentioned in above para (i) the relevant record was not put up and despite of taking this matter vide audit requisition no. 149 dated 31.03.2010, no action to justify the disposal of purchased material on free of cost has been taken. Therefore, the needful may be done immediately and compliance intimated to audit.

(Audit Requisition No. 149 dated 31.03.2010)

Para 29 **Temporary transfer of funds from State/GOI schemes to Pension Corpus Fund to meet out the medical re-imbursement charges-recoupment thereof to the respective head of accounts.**

From 2002-2003 to 2009-2010, an amount of ₹ 38,22000.00 has been temporarily transferred from different Stat/GOI Schemes to pension corpus fund. The details of which are given as under:-

Sr.No.	Financial Year	Cheque No.& Date	Amount	Name of Scheme
1.	2003-2003	111446 (08.07.2002)	200000	-
2.	2003-2004	359766 (02.09.2003)	250000	-
3.	2004-2005	851555 (03.06.2004)	522000	-
4.	2004-2005	466594 (16.12.2004)	200000	-
5.	2005-2006	465447 (16.05.2005)	500000	-
6.	2006-2007	719995 (07.11.2006)	200000	-
7.	2006-2007	475435 (06.02.2007)	200000	-
8.	2007-2008	321058 (31.12.2007)	250000	ANP-071-11
9.	2008-2009	002192 (02.11.2008)	500000	SFS-01-11
10.	2009-2010	002023 (20.07.2009)	1000000	Ad hoc
			3822000	
By Transfer:				
1.	2010-2011	30309203497	500000	-
2.	2010-2011	10640342351	500000	-
		G. Total:-	4822000	

Therefore, immediate steps to recoup the above amounts to the respective schemes may be taken and compliance intimated to audit. This irregular transfer of fund to pension corpus fund was also pointed out in para 16 of audit report for the year 2006-2007.

Para 30 Non-settlement of Audit Paras of Post Audit Reports.

From time to time the post audit of different departments was conducted and the post audit reports were issued to the concerned Heads of departments and the Comptroller. While drafting the annual audit report of the university only the important and serious paras of post audit reports and audit requisitions are incorporated in the main report and the compliance of detailed post audit reports are submitted by the concerned departments separately.

It has been observed that huge numbers of old paras pertaining to various post audit reports are pending for a long period. This issued was taken up with the concerned Heads of departments and Comptroller number of times, but no significant progress has been made, hence to ensure the early settlement of all audit paras of post audit reports, this matter is once again brought into the notice of Comptroller and Hon'ble Vice-Chancellor. The department wise details of post audit reports are given as under:-

Sr. No.	Name of Department	File No.	Period of post audit	Reference No. vide which post audit report issued
1.	Agriculture Engg.	1.	1997-98 & 1998-99	Jt.Co.(Audit)/PLP/2001/-209-11 dated 27.08.2001
2.	Agriculture Engg.	2.	04/1999 to 03/2008	Jt.Co(Audit)/PLP/2009/236-38 dated 01.12.2009
3.	Seed Production Unit	3.	1996-97 & 1997-98	Audit Requisition No. 55 Dated 15.09.1998
4.	Seed Production Unit	4.	04/1998 to 03/2007	Jt.Co(Audit)/PLP/2008/-260-62 dated 19.08.2008
5.	Dean, Basic Science	5.	04/1991 to 3/1994	Dy.Co(Audit)/PLP/1995/162-64 dated 31.03.1995
6.	Dean, Basic Science	5.	1997-98 & 1998-99	Jt.Co.(Audit)PLP/2001/-181-83 dated 17.07.2001
7.	Library	6.	06.08.1976 to 31.08.1992	Dy.Co(Audit)/PLP/1993/116-18 dated 13.07.1993
8.	Library	7.	04/1989 to 03/1991	Dy.Co(Audit)/PLP/92-93/60-63 dated 22.03.1993 & 113-15 dated 13.07.1993
9.	College of Agriculture	8	-	Audit Requisition No. 255 dated 28.02.1987
10.	Entomology	9	04/98 to 31.03.1999	Jt.Co.(Audit)PLP/2001/173-76 dated 12.07.2001
11.	College of Home Science	10	04/97 to 03/98	Jt.Co.(Audit)PLP/2001/188-90 dated 20.07.2001
12.	Horticulture	11	1997-1998	Audit Requisition No. 107 dated 24.11.1998 & 145

				dated 22.01.1999.
13.	Tea Husbandry & Technology	12.	04/2000 to 3/2001	Jt.Co.(Audit)PLP/2001/-236-39 dated 15.10.2001
14.	DEE (Printing Press)	13	1997-98 to 1998-99	Jt.Co.(Audit)/PLP/2001/-65-68 dated 07.06.2001
15.	Director of Research	14	1983-84 to 1986-87	Audit Requisition No. 66 dated 28.09.1987
16.	Director of Research	14	-do-	Audit Requisition No. 109 dated 06.02.1988
17.	Soil Science	15	04/1986 to 03/1990	Dy.Co(A)/PLP/1995-96/25-27 Dated 19.03.1996
18.	Plant Breeding	16	1979 to 1984	Audit Requisition No. 136 dated 18.10.1985, 130 dated 18.10.1985, 70 dated 17.08.1985, 248 dated 21.02.1987 7 106 dated 03.02.1988
19.	Agronomy	17	-	Audit Requisition No. 125 dated 21.07.1986
20.	Animal Breeding	18	-	Audit Requisition No. 249 dated 21.02.1987
21.	-do-	18	Post Audit of log books	Audit Requisition No. 254 dated 28.02.1987, 58 dated 28.10.88
22.	-do-	18	Post Audit of stock book No.4	Audit Requisition No. 85 dated 27.10.1990
23.	-do-	18	1996-97 & 1997-98	Audit Requisition No. 94 dated 6.11.1998
24.	Vegetable Science	19	1996-97	Audit Requisition No. 32 dated 15.07.1997 and 65 dated 26.09.1998
25.	Vegetable Science	19	1997-98 & 1998-99	Jt.Co(Audit)/PLP/1999/-634-36 dated 08.07.1999
26.	Comptroller Office	20	12/83 to 03/84	Audit Requisition No. 11 dated 03.07.1984
27.	-do-	20	04/84 to 09/84	Audit Requisition No. 130 dated 26.02.1985
28.	-do-	20	10/84 to 01/85	Audit Requisition No. 148 dated 27.03.1985
29.	-do-	20	12/85 to 09/86	Audit Requisition No. 259 dated 28.02.1987
30.	Construction Division	21	-	Audit Requisition No. 167 dated 16.11.1985
31.	-do-	21	1985-86	Audit Requisition No. 102 dated 27.01.1988
32.	-do-	21	04/96 to 08/98	Audit Requisition No. 56

				dated 15.09.1998
33.	RSS, Malan	22	1997-98 & 1998-99	Audit Requisition No. 05 Dated 22.04.1999
34.	RWRC, Malan	23	1999 to 03/2008	Jt.Co(Audit)/PLP/2009/59-63 dated 08.06.2009
35.	RRS, Bajaura	24	04/1984 to 9/1984	Audit Requisition No. 1 dated 04..04.1986, ,114 dated 11.07.1986, 105 Dated 15.02.1989
36.	RRS, Bajaura	24	-do-	RAE/PLP/1986-87/367-70 Dated 22.07.1986
37.	RRS, Bajaura	24	04/97 to 12/98	Jt.CO(Audit)/PLP/1999/06 dated 24.04.99
38.	HAREC, Bajaura	25	01/1999 to 03/2009	Jt.Co(Audit)/PLP/2009/242- 45 dated 22.12.2009
39.	RRS Dhaulakuan	26	04/97 to 12.03.1999	Jt.Co.(Audit)PLP/1999/-661- 64 dated 06.08.1999
40.	ORS, Kangra	27	04/2000 to 03/2004	Jt.Co.(Audit)/PLP/2005/- 131-34 dated 05.07.2005
41.	RSS, Berthin	28	1999-2000	No. 58, dated 24.08.2002
42.	RRS, K/seri	29	1985 to 03/1987	Audit Requisition No. 68 dated 29.09.1987
43.	KVK Dhaulakuan	30	04/97 to 12.03.1999	Jt.Co.(Audit)PLP/1999/-700- 703 dated 18.11.1999
44.	KVK, Bajaura	31	04/1997 to 12/1998	Jt.Co.(Audit)/PLP/1999/- 427-30 dated 19.06.1999
45.	KVK, Bajaura	32	04/1999 to 03/2009	Jt.Co(Audit)/PLP/2009/01-04 Dated 08.01.2010
46.	KVK, Kangra	33	01/2000 to 03/2004	Jt.Co.(Audit)PLP/2005/135- 37 dated 19.07.2005
47.	KVK, Mandi	34	04/1998 to 11/2000	Jt.Co.(Audit)/PLP/2001/69- 72 dated 07.06.2001
48.	-do-	34	23.01.2001to 03/2005	Jt.Co.(Audit)/PLP/2005/237- 40 dated 30.11.2005
49.	RSS, Sundernagar	34	04/1998 to 03/2000	Jt.Co(A)/PLP/2001/61-64 dated 07.06.2001
50.	RSS, Sundernagar	34	04/2000 to 03/2004	Jt.Co(A)/PLP/ 56-58 dated 16.07.2004 & 142-45 dated 27.07.2005
51.	KVK, Una	35	04/1998 to 03/2000	Jt.Co.(Audit)/PLP/2001/177- 80 dated 12.07.2001
52.	-do-	35	04/2000 to 03/2003	Jt.Co.(Audit)/PLP/2005/138- 41 dated 22.07.2005

Para-31 Audit Requisitions

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

Para-32 **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 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 stops/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 CSK HPKV, Palampur was satisfactory.

Sd/- Deputy Controller (Audit) Resident Audit Scheme, CSK HPKV, Palampur, HP.	Sd/ Director, Local Audit Department, Himachal Pradesh, Shimla-171009.
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Note:- Audit Report issued vide letter No.Fin(LA)H(2)C(15)(11)320/85-Vol-39-3766-3769, dated 06-07-2011.

Annexure- “A”

(Referred to in Para 2 Part-II of the Audit Report for the
year 2009-2010)

Details of other Accounts maintained by the CSKHPKV,
Palampur,
which do not form part of General Account. **(Para 2)**

Sr. No.	Name of Account	Amount (Rs.)
1.	Contributory Provident Fund Account	116524435.34
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)	437706610.49
5.	Employees Welfare Fund Account No.1170065044	454077.52
6.	Pension Corpus Fund Account (A/c. No. 01170065023)	199147182.00
7.	Securities/Earnest Money and Misc. Deposit	5131214.15
8.	Student Fund Account being operated by: Dean, P.G.	2105565.70
9.	Student Fund Account being operated by: Dean, College of Agriculture	3335265.07
10.	Student Fund Account being operated by: Dean, College of Vety.& Animal Sciences	2125543.41
11.	Student Fund Account being operated by: Dean, College of Basic Sciences	2631363.31
12.	Student Fund Account being operated by: Dean , College of Home Sciences	866244.93
13.	Student Fund Account operated by S.W.O.	2979072.81
14.	Book Bank Account operated by the Librarian	79446.40
15.	Purchase Fee Account operated by CMO	91143.10
16.	Contributory Pension Scheme	13702468.00
17.	Revolving Fund Account of Sr. Seed Production Unit	246532.77
18.	Revolving Fund Account of Sr. Seed Production Unit	109679.21
19.	Revolving Fund Account of Head, Plant Breeding	126402.03
20.	Revolving Fund Account of Head ,Plant Breeding	93333.25
21.	Revolving Fund Account of Asstt. Engineer (Maint.)	941756.73
22.	Revolving Fund Account of Asstt. Engineer(Workshop)	73264.48
23.	Revolving Fund Account of Scientist Incharge, RSS, Berthin	11212.00
24.	Revolving Fund Account of Scientist Incharge, RSS, Berthin	2264.00
25.	Revolving Fund Account of Scientist Incharge, RSS, Malan	554265.20
26.	Revolving Fund Account of Scientist Incharge, RSS, Akrot	59539.82
27.	Revolving Fund Account of Scientist Incharge, K.V.K. Bajaura	576750.00
28.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	450151.29
29.	Revolving Fund Account of Scientist Incharge, K.V.K,	84217.68

	Dhaulakuan	
30.	Revolving Fund Account of Associate Director, RRS, Kukumseri	117502.99
31.	Revolving Fund Account of Vegetable Science	81754.20
32.	Revolving Fund Account of Associate Director, RRS, Dhaulakuan	1348203.45
33.	Revolving Fund Account of Associate Director, RRS, Bajaura	371371.00
34.	Revolving Fund Account of Fisheries(COVAS)	96995.91
35.	Revolving Fund Account of ORS, Kangra	224615.00
36.	Revolving Fund Account of ORS, Kangra	80829.00
37.	Revolving Fund Account of Land Scaping Unit	102929.55
38.	Revolving Fund Account of Dean, COBS	156955.10
39.	Revolving Fund Account of Scientist Incharge, R.S.S, Sundernagar	204388.41
40.	Revolving Fund Account of Associate Prof. K.V.K., Bara	804906.11
41.	Revolving Fund Account of Animal Breeding & Genetics	29380.23
42.	Revolving Fund Account of Animal Nutrition	3044632.61
43.	Revolving Fund Account of Scientist Incharge, KVK, Una	252541.86
44.	Revolving Fund Account of Dean, COA.	16494.74
45.	Revolving Fund Account of Dean, COHS	38319.12
46.	Revolving Fund Account of Plant Pathology	265793.87
47.	Revolving Fund Account of Scientist Incharge, RSS, Salooni	44931.68
48.	Revolving Fund Account of Incharge, BRSS, Nagrota	34981.00
49.	Revolving Fund Account of Agronomy	31513.14
50.	Revolving Fund Account of Scientist Incharge, KVK, Mandi	917259.55
51.	Revolving Fund Account of Coordinator, ITC, Palampur.	65204.94
52.	Revolving Fund Account of Librarian, Palampur	1443809.42
53.	Revolving Fund Account of Comptroller office	3712140.16
54.	Revolving Fund Account of Director of Ext.Edu.	1217777.37
55.	Revolving Fund Account of T.H.T.	171964.47
56.	Revolving Fund Account of Horticulture	696500.54
57.	Revolving Fund Account of Dean, COVAS.	57403.45
58.	Revolving Fund Account of Sr. Seed Production Scientist	241401.21
59.	Revolving Fund Account of Director of Research	182651.45
60.	Revolving Fund Account of Chief Medical Officer.	162660.83
61.	Revolving Fund Account of Comptroller Office.	683941.61
62.	Revolving Fund Account of Director of Ext.Edu.	622020.14
63.	Revolving Fund Account of Director of Research.	11998.21
64.	Revolving Fund Account of Dean, COVAS	194540.93
65.	Revolving Fund Account of Asstt. Engineer, Workshop	21373.23
66.	Revolving Fund Account of Dean, COA.	9708.41
67.	Revolving Fund Account of Comptroller Office.	71976.72
68.	Revolving Fund Account of Head Deptt. of Soil Science	371092.85

69.	Revolving Fund Account of Scientist Incharge, RSS, Sangla	88093.00
70.	Revolving Fund Account of Head, Agro forestry.	180806.84
71.	Revolving Fund Account of Officer Incharge, Live Stock Farm.	1079909.45
72.	Revolving Fund Account of Executive Engineer, Construction	545003.44
73.	Revolving Fund Account of Sr. Seed Production Scientist	663488.36
74.	Revolving Fund Account of Associate Director, RRS, Dhaulakuan	8842.60
75.	Revolving Fund Account of Head, Agriculture Engineering.	250469.63
76.	Revolving Fund Account of Scientist Incharge, KVK, Kangra	4351781.87
77.	Revolving Fund Account of Assoc. Dir. RRS, Bajaura	76011.00
78.	Revolving Fund Account of Assoc. Dir., D/kuan	35107.34
79.	Revolving Fund Account of RSS, Lari	75604.26
80.	Revolving Fund Account of Estate Officer, CSKHPKV	27186.60
81.	Revolving Fund Account of Estate Officer, CSKHPKV	493474.50
82.	Revolving Fund Account of RSS, Berthin	6464.00
83.	Revolving Fund Account of Plant Physiology	1297673.90
84.	Revolving Fund Account of D.E.E.	574093.27
85.	Revolving Fund Account of R.S.S. Berthin	1511015.00
86.	Revolving Fund Account of Kukumseri	188596.58
87.	Revolving Fund Account of Trust Fund of Comptroller	408188.83
88.	Revolving Fund Account of SPS	234379.00
89.	Revolving Fund Account of Agronomy	77419.00
90.	Revolving Fund Account of Nodal Officer	515653.00
91.	Revolving Fund Account of Dean COHS	903088.00
92.	Revolving Fund Account of Vety. Physiology	41647.00
93.	Revolving Fund Account of Horticulture	384132.00
94.	Revolving Fund Account of RSS, Malan	37947.00
95.	Revolving Fund Account of KVK, Kangra	22323.00
96.	Revolving Fund Account of RSS, Akrot	95271.34
97.	Revolving Fund Account of HAREC, D/kuan	38864.31
98.	Revolving Fund Account of KVK, D/kuan	547956.70
99.	Revolving Fund Account of RRS, Bajaura	396484.00
100.	Revolving Fund Account of RSS, Sangla	20747.00
101.	Revolving Fund Account of RSS, Sangla	78451.00
102.	Revolving Fund Account of RRS, K/seri	42120.02
103.	Revolving Fund Account of RSS, Salooni	287309.13
104.	Revolving Fund Account of RSS, Berthin	23701.00
105.	Revolving Fund Account of KVK, Berthin	11816.00
106.	Revolving Fund Account of RRS, D/kuan	36849.42
107.	Revolving Fund Account of RRS, K/seri	53855.02
108.	Revolving Fund Account of RSS, Lari (Mega Seed)	36015.37
109.	Revolving Fund Account of RSS, Sangla	15971.00

110.	Revolving Fund Account of RSS, Salooni	8458.14
111.	Revolving Fund Account of Microbiology (COBS)	92703.00
112.	Revolving Fund Account of RRS, Bajaua (Mega Seed)	57772.00
113.	B-13(RF:92-79 ORS Kangra, Mega Seed RKVY	68240.00
114.	B-38(RF:117-73) Dhaulakuan, Production of Quality Seed	86575.00
115.	B-39(RF:118-77) Malan, Production of Quality Seed	98442.00
116.	B-40(RF:119-36) SPS, Production of Quality Seed	294441.00
117.	B-41(RF:120-16) Agronomy, Production of Quality Seed	35292.00
118.	B-42(RF:121-74) K/seri Seed Production under RKVY	26833.00
119.	B-43(RF:122-49) ITC(D/Research, Training consulting digital data etc.	34442.00
120.	B-44(RF:123-22) Horticulture, Production of Quality Seed	30238.00
121.	B-45(RF:124-20)Vegetable Science, Developing Tech.	28918.00
122.	B-46(RF:125-83) Sangla, Production of Quality Seed	15263.00
123.	B-48(RF:127-22) Horticulture, Enterprises and vocational programme	1000.00
		825243611.7

Annexure- “B”

(Referred to in Para 6 Part-II of the Audit Report for
the year 2009-2010)

Detail of outstanding inter departmental recoveries
(Para 6)

(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
198	2009-10	091/400	02.06.2009	DEE	2000.00
199		094/400	05.06.2009	DEE	4240.00
200		095/400	05.06.2009	DEE	12450.00
201		081/424	26.12.2009	DEE	2640.00
	Total				21330.00
	G.Total				277938.00

(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		1012	24.08.1994	Head Soil Sci.	50.00
	Total				625.00
15	1995-96	1236	24.04.1995	Registrar's Office	1399.00
16		1328	29.07.1995	-do-	715.00
	Total				2114.00
17	1996-97	1782	22.01.1997	D.E.E.	75.00
18		1681	18.09.1996	Secretary to V.C.	675.00
19		1588	09.07.1996	Registrar's Office	1782.00
20		1551	18.06.1996	Live Stock Farm	200.00
21		1607	26.07.1996	Head Soil Sci.	555.00
22		1518	04.05.1996	OSD, IAS, Shimla	427.00

	Total				3714.00
23	1997-98	1963	05.08.1997	Comptroller	458.00
24		2129	13.02.98	Head Hort.	746.00
25		2044	08.10.1997	XEN (C&D)	827.00
	Total				2031.00
26	1998-1999	2286	16.10.1998	D.E.E.	17.00
27		2473	26.03.1999	Comptroller	75.00
28		2256	17.08.1998	Secretary to V.C.	2009.00
29		2292	06.11.1998	-do-	4440.00
30		2294	07.11.98	Registrar's Office	4343.00
31		2356	03.12.1998	-do-	65.00
32		2375	07.01.1999	-do-	3228.00
33		2285	16.10.98	Head Hort.	229.00
	Total				14406.00
34	1999-2000	2437	22.09.1999	Comptroller	50.00
35		2649	27.07.1999	Secretary to V.C.	4596.00
36		2682	15.10.1999	-do-	250.00
37		2602	26.07.1999	Registrar's Office	150.00
38		2422	19.09.1999	Head Soil Sci.	50.00
	Total				5096.00
39	2000-01	2900	15.07.2000	D.E.E	5498.00
40		3103	02.12.2000	-do-	547.00
41		3207	19.01.2001	-do-	50.00
42		3225	20.02.2001	-do-	310.00
43		2936	19.07.2000	Dean COVAS	873.00
44		3247	20.02.2001	-do-	110.00
45		2929	18.07.2000	Secretary to V.C.	50.00
46		3107	02.12.2000	-do-	100.00
47		3018	10.11.2000	Registrar's Office	689.00
48		3213	19.01.2001	SPS	441.00
49		3182	04.01.2001	-do-	2705.00
50		3215	20.02.2001	-do-	688.00
51		3932	26.08.2000	RSS Lari	100.00
52		2916	17.07.2000	A.E. Elect.)	97.00
53		3066	13.11.2000	XEN (D) & (C)	130.00
	Total				12388.00
54	2001-02	3448	20.07.2001	Pool Officer	174.00
55		3450	20.07.2001	-do-	50.00
56		3566	28.11.2001	-do-	100.00
57		3568	28.11.2001	-do-	25.00
58		3575	28.11.2001	-do-	1190.00
59		3576	28.11.2001	-do-	137.00
60		3579	28.11.2001	-do-	100.00
61		3582	28.11.2001	-do-	100.00

62		3583	28.11.2001	-do-	833.00
63		3586	28.11.2001	-do-	50.00
64		3588	28.11.2001	-do-	1703.00
65		3589	28.11.2001	-do-	50.00
66		3593	28.11.2001	-do-	70.00
67		3597	28.11.2001	-do-	50.00
68		3599	28.11.2001	-do-	200.00
69		3607	28.11.2001	-do-	50.00
70		3608	01.12.2001	-do-	25.00
71		3695	18.02.2002	-do-	50.00
72		3703	18.02.2002	-do-	25.00
73		3726	20.03.2002	-do-	75.00
74		3727	20.03.2002	-do-	100.00
75		3736	20.03.2002	-do-	50.00
76		3743	20.03.2002	-do-	50.00
77		3744	20.03.2002	-do-	250.00
78		3745	20.03.2002	-do-	1088.00
79		3748	20.03.2002	-do-	25.00
80		3751	20.03.2002	-do-	25.00
81		3754	20.03.2002	-do-	214.00
82		3756	20.03.2002	-do-	30.00
83		3757	20.03.2002	-do-	25.00
84		3758	20.03.2002	-do-	50.00
85		3012	10.11.2001	D.E.E	4983.00
86		3276	04.04.2001	-do-	83.00
87		3345	18.05.2001	Dean COVAS	220.00
88		3418	12.06.2001	-do-	996.00
89		3714	18.02.2002	SPS	220.00
90		3829	24.12.01	Live Stock Farm	250.00
91		3705	18.02.02	-do-	100.00
92		3283	04.04.2001	Head Pt Breeding	1044.00
93		3729	20.03.2002	-do-	50.00
94		3737	-do-	-do-	50.00
95		3739	-do-	-do-	25.00
96		3460	17.08.2001	A.E. Elect.)	75.00
97		3490	30.08.2001	A.E. Machenical	234.00
	Total				15294.00
98	2002-03	3838	22.06.2002	Pool Officer	125.00
99		3866	22.06.2002	-do-	50.00
100		3882	03.08.2002	-do-	50.00
101		4003	19.09.2002	-do-	50.00
102		4004	19.09.2002	-do-	75.00
103		4048	26.11.2002	-do-	280.00
104		4049	26.11.2002	-do-	100.00
105		4060	26.11.2002	-do-	76.00

106		4074	26.11.2002	-do-	50.00
107		4092	23.12.2002	-do-	125.00
108		4093	23.12.2002	-do-	100.00
109		4098	24.12.2002	-do-	595.00
110		4099	24.12.2002	-do-	966.00
111		4101	24.12.2002	-do-	50.00
112		4104	24.12.2002	Pool Officer	579.00
113		4114	26.12.2002	-do-	150.00
114		4115	26.12.002	-do-	50.00
115		4125	26.12.2002	-do-	100.00
116		4131	18.01.2003	-do-	75.00
117		4132	18.01.2003	-do-	50.00
118		4135	18.01.2003	-do-	111.00
119		4137	18.01.2003	-do-	250.00
120		4138	18.01.2003	-do-	200.00
121		4139	18.01.2003	--do-	50.00
122		4144	18.01.2003	-do-	100.00
123		4147	18.01.2003	-do-	1035.00
124		4151	18.01.2003	-do-	150.00
125		4153	18.01.2003	-do-	150.00
126		4156	18.01.2003	-do-	100.00
127		4159	18.01.2003	-do-	150.00
128		4164	13.02.2003	-do-	301.00
129		4166	13.02.2003	-do-	50.00
130		4175	13.02.2003	-do-	550.00
131		4176	13.02.2003	-do-	660.00
132		4185	13.02.2003	-do-	261.00
133		4191	13.02.2003	-do-	2383.00
134		4195	13.02.2003	-do-	174.00
135		4215	13.02.2003	-do-	50.00
136		4193	13.02.2003	-do-	100.00
137		4252	17.03.2003	-do-	100.00
138		3773	27.04.2002	Dean COVAS	100.00
139		4143	18.01.2003	-do-	100.00
140		3769	24.04.2002	SPS	360.00
141		3802	24.05.2002	-do-	585.00
142		3897	05.08.2002	-do-	95.00
143		4100	24.12.2002	-do-	368.00
144		4119	26.12.2002	-do-	1045.00
145		3897	05.08.2002	-do-	95.00
146		4199	13.02.2003	-do-	250.00
147		3982	19.09.02	Head Hort.	100.00
148		3967	19.09.02	Live Stock Farm	362.00
149		3824	25.05.2002	RSS Lari	1932.00
150		4107	24.12.2002	Head Pt Breeding	655.00

	Total				16668.00
151	2003-04	4267	26.04.2003	Pool Officer	200.00
152		4327	27.05.2003	-do-	200.00
153		4340	27.06.2003	-do-	50.00
154		4480	16.08.2003	-do-	100.00
155		4472	16.08.2003	-do-	250.00
156		4490	18.08.2003	-do-	50.00
157		4533	11.09.2003	-do-	50.00
158		4542	12.09.2003	-do-	200.00
159		4544	23.09.2003	-do-	100.00
160		4498	10.09.2003	-do-	232.00
161		4499	10.09.2003	-do-	100.00
162		4500	10.09.2003	-do-	100.00
163		4501	10.09.2003	-do-	107.00
164		4502	10.09.2003	-do-	75.00
165		4503	10.09.2003	-do-	468.00
166		4505	10.09.2003	-do-	150.00
167		4506	10.09.2003	-do-	100.00
168		4509	10.09.2003	-do-	50.00
169		4511	10.09.2003	-do-	100.00
170		4515	11.09.2003	-do-	200.00
171		4616	11.09.2003	-do-	30.00
172		4617	11.09.2003	-do-	100.00
173		4519	11.09.2003	-do-	150.00
174		4520	11.09.2003	-do-	50.00
175		4521	11.09.2003	-do-	50.00
176		4523	11.09.2003	-do-	100.00
177		4525	11.09.2003	-do-	180.00
178		4626	11.09.2003	-do-	3563.00
179		4528	11.09.2003	-do-	100.00
180		4529	11.09.2003	-do-	884.00
181		4530	11.09.2003	-do-	100.00
182		4531	11.09.2003	-do-	50.00
183		4535	12.09.2003	-do-	74.00
184		4564	28.10.2003	DEE	25.00
185		4633	17.11.2003	-do-	902.00
186		4311	27.05.2003	Dean COVAS	50.00
187		4288	26.04.2003	SPS	350.00
188		4314	26.05.2003	-do-	400.00
189		4380	22.07.2003	-do-	325.00
190		4407	23.07.2003	-do-	40.00
191		4417	23.07.2003	-do-	200.00
192		4421	23.07.2003	-do-	100.00
193		4423	23.07.2003	-do-	400.00
194		4425	23.07.2003	-do-	35.00

195		4426	23.07.2003	-do-	45.00
196		4478	16.08.2003	-do-	110.00
197		4494	18.08.2003	-do-	295.00
198		4495	23.08.2003	-do-	21.00
199		4626	15.11.2003	-do-	1028.00
200		4665	20.11.2003	-do-	250.00
201		4682	03.01.2004	-do-	20.00
202		4714	12.01.2004	-do-	50.00
203		4733	13.02.2004	-do-	149.00
204		4734	13.02.2004	-do-	50.00
205		4739	13.02.2004	-do-	36.00
206		4536	12.09.2003	-do-	350.00
207		4669	20.11.03	RSS Sangla	838.00
208		4455	14.08.2003	Head, THT	75.00
209		4720	13.02.2004	Health Centre	1347.00
210		4741	16.02.2004	-do-	1431.00
	Total				17235.00
211	2004-05	4949	13.08.2004	Pool Officer	1779.00
212		5049	20.10.2004	Dean COVAS	50.00
213		5095	18.11.2004	-do-	75.00
214		4773	17.05.2004	SPS	150.00
215		4800	17.05.2004	-do-	225.00
216		4804	18.05.2004	-do-	25.00
217		4805	18.05.2004	-do-	1159.00
218		4868	25.05.2004	-do-	187.00
219		4870	25.04.2004	-do-	118.00
220		4894	27.05.2004	-do-	50.00
221		4910	14.06.2004	-do-	50.00
222		4914	15.06.2004	-do-	883.00
223		4988	29.07.2004	-do-	60.00
224		5010	13.08.2004	-do-	50.00
225		5020	23.09.2004	-do-	6621.00
226		5046	12.10.2004	-do-	25.00
227		5058	21.10.2004	-do-	25.00
228		5060	21.10.2004	-do-	171.00
229		5088	18.11.2004	-do-	75.00
230		5096	18.11.2004	-do-	36.00
231		5097	18.11.2004	-do-	339.00
232		5109	15.12.2004	-do-	25.00
233		5115	16.12.2004	-do-	50.00
234		5128	15.01.2005	-do-	309.00
235		5161	19.02.2005	-do-	50.00
236		5177	22.03.2005	-do-	186.00
237		5175	21.03.2005	-do-	121.00
238		5178	22.03.2005	-do-	100.00

239		5144	19.01.2005	RSS Sangla	187.00
240		5043	11.10.2004	Head Soil Sci.	25.00
241		5061	21.10.2004	-do-	25.00
242		4775	17.05.2004	Head, THT	576.00
243		4807	18.05.2004	A.E. Elect.)	91.00
244		4971	29.07.2004	-do-	831.00
245		4992	29.07.2004	-do-	843.00
246		5009	13.08.2004	-do-	50.00
	Total				15622.00
247	2005-06	5445	08.03.2006	Secretary to V.C.	83.00
248		5182	13.04.2005	Seed Production Unit	162.00
249		5183	13.04.2005	-do-	2482.00
250		5191	19.04.2005	-do-	200.00
251		5215	25.05.2005	-do-	85.00
252		5248	22.06.2005	-do-	75.00
253		5251	27.07.2005	-do-	128.00
254		5262	28.07.2005	-do-	37.00
255		5275	12.08.2005	-do-	125.00
256		5303	13.09.2005	-do-	400.00
257		5328	27.10.2005	-do-	218.00
258		5343	31.10.2005	-do-	469.00
259		5348	26.11.2005	-do-	649.00
260		5349	26.11.2005	-do-	1691.00
261		5350	26.11.2005	-do-	150.00
262		5360	29.11.2005	-do-	2402.00
263		5385	02.01.2006	-do-	83.00
264		5387	02.01.2006	-do-	88.00
265		5393	03.01.2006	-do-	275.00
266		5400	06.01.2006	-do-	333.00
267		5405	01.02.2006	-do-	125.00
268		5421	04.02.2006	-do-	118.00
269		5438	22.02.2006	-do-	75.00
270		5189	19.04.2005	Head Soil Sci.	1084.00
271		5290	18.08.2005	Secretary to V.C.	233.00
272		5331	27.10.2005	-do-	446.00
273		5374	30.11.2005	-do-	4107.00
274		5417	03.02.2006	-do-	200.00
	Total				16523.00
	2006-07				
275		5709	03.02.2007	-do-	457.00
276		5710	03.02.2007	-do-	200.00
277		5720	06.02.2007	-do-	2067.00
278		5722	06.02.2007	-do-	50.00

279		5723	06.02.2007	-do-	604.00
280		5724	06.02.2007	-do-	464.00
281		5730	26.02.2007	-do-	1876.00
283		5734	27.02.2007	-do-	795.00
284		5736	27.02.2007	-do-	50.00
285		5740	28.02.2007	-do-	150.00
286		5744	01.03.2007	-do-	50.00
287		5564	31.07.2006	Secretary to V.C.	100.00
288		5700	30.12.2006	Registrar's Office	100.00
289		5715	05.02.2007	-do-	25.00
290		5518	26.06.2006	SPS	25.00
291		5545	03.07.2006	-do-	120.00
292		5645	20.10.2006	-do-	226.00
293		5656	22.11.2006	-do-	50.00
	Total				7409.00
294	2007-08	5817	28.10.2007	-do-	250.00
295		5886	27.09.2007	-do-	200.00
296		5933	01.12.2007	-do-	100.00
297		5910	01.11.2007	-do-	75.00
298		5833	25.07.2007	-do-	75.00
299		5823	23.07.2007	-do-	100.00
	Total				800.00
300	2008-09	6023	21.04.08	DEE	1139.00
301		6025	21.04.08	SPS	396.00
302		6026	21.04.08	POOL	100.00
303		6032	22.04.08	DEE	250.00
304		6042	16.05.08	DEE	175.00
305		6047	17.05.08	SPS	165.00
306		6048	17.05.08	DEE	50.00
307		6063	17.06.08	SPS	274.00
308		6085	11.07.08	DEE	200.00
309		6097	16.07.08	DEE	100.00
310		6111	22.08.08	DEE	710.00
311		6115	23.08.08	DEE	1646.00
312		6116	23.08.08	DEE	200.00
313		6117	23.08.08	DEE	275.00
314		6121	25.08.08	EO	75.00
315		6127	26.08.08	Registrar	175.00
316		6131	22.09.08	DEE	100.00
317		6132	22.09.08	SPS	100.00
318		6141	24.09.08	DEE	200.00
319		6151	26.09.08	EO	225.00
320		6153	26.09.08	EO	200.00
321		6156	18.10.08	SVC	100.00

322		6154	26.09.08	AE Elect-1	100.00
323		6159	18.10.08	Registrar	225.00
324		6160	20.10.08	DEE	175.00
325		6161	20.10.08	DEE	100.00
326		6173	22.10.08	COHS	288.00
327		6174	22.10.08	DEE	385.00
328		6180	23.10.08	DEE	2537.00
329		6186	24.10.08	DEE	346.00
330		6196	15.11.08	RSS Lari	902.00
331		6201	17.11.08	DEE	150.00
332		6203	17.11.08	DEE	100.00
333		6205	18.11.08	KVK Kangra	100.00
334		6207	18.11.08	DEE	193.00
335		6209	18.12.08	S.I.Sunder Nagar	250.00
336		6213	18.12.08	DEE	955.00
337		6214	19.12.08	DEE	50.00
338		6221	20.12.08	DEE	200.00
339		6225	20.12.08	DEE	200.00
340		6227	22.12.08	DEE	100.00
341		1	16.01.09	COVAS	250.00
342		2	16.01.09	EO	1046.00
343		5	16.01.09	DEE	225.00
344		8	17.01.09	DEE	100.00
345		9	17.01.09	DEE	1163.00
346		18	16.02.09	EO	5559.00
347		21	17.02.09	AD Sangla	111.00
348		22	17.02.09	POOL	180.00
349		23	17.02.09	HOD Hort.	130.00
350		24	17.02.09	EE.Design	153.00
351		25	17.02.09	DEE	450.00
352		26	18.02.09	DEE	100.00
353		28	18.02.09	DEE	375.00
354		30	18.02.09	COHS	100.00
355		32	19.02.09	COVAS	349.00
356		33	19.02.09	EE (C)	200.00
357		35	19.02.09	POOL	75.00
358		36	20.02.09	COHS	100.00
359		37	20.02.09	Registrar	137.00
360		38	16.03.09	Health centre	150.00
361		42	16.03.09	LSF	1052.00
362		43	16.03.09	SPS	62.00
363		44	16.03.09	COVAS	130.00
364		45	16.03.09	LSF	295.00
365		46	17.03.09	POOL	50.00

366		47	17.03.09	HOD Soil	330.00
367		48	18.03.09	POOL	100.00
368		49	18.03.09	LSF	269.00
369		50	18.03.09	DEE	120.00
370		51	18.03.09	POOL	71.00
371		52	19.03.09	DEE	100.00
372		53	19.03.09	COVAS	175.00
373		54	19.03.09	POOL	100.00
374		55	20.03.09	Agronomy	75.00
375		56	20.03.09	COHS	100.00
376		57	21.03.09	AE Mech.	50.00
	Total				28243.00
377	2009-10	58	20.04.09	Director Research	275.00
378		59	20.04.09	Live Stock	325.00
379		60	20.04.09	-do-	176.00
380		61	21.04.09	Dean COVAS	50.00
381		62	21.04.09	DEE	100.00
382		64	21.04.09	VC Office	368.00
383		65	21.04.09	Pool Office	75.00
384		66	22.04.09	-do-	865.00
385		68	22.04.09	Live Stock	228.00
386		69	23.04.09	Pool Officer	200.00
387		70	23.04.09	Soil Sci	175.00
388		71	23.04.09	DEE	200.00
389		72	23.04.09	Home Sci	175.00
390		74	24.04.09	Pool Officer	50.00
391		75	24.04.09	VC Office	100.00
392		78	25.04.09	AE Mach	100.00
393		79	25.04.09	Live Stock	100.00
394		80	27.04.09	EE(E)	304.00
395		81	27.04.09	DEE	100.00
396		82	27.04.09	SPS	50.00
397		83	18.05.09	DEE	50.00
398		87	18.05.09	Registrar	2361.00
399		88	19.05.09	Director Research	50.00
400		90	19.05.09	Live Stock	214.00
401		92	20.05.09	Soil Sci	675.00
402		93	20.05.09	SPS	275.00
403		94	20.05.09	D.R	100.00
404		95	20.05.09	Live Stock	352.00
405		96	20.05.09	AE Mach	100.00
406		97	21.05.09	DEE	100.00
407		98	21.05.09	Live Stock	100.00
408		100	21.05.09	DEE	300.00
409		101	21.05.09	SPS	125.00

410		102	23.05.09	SPS	108.00
411		103	22.06.09	Malan	4918.00
412		106	22.06.09	CMO	1405.00
413		107	22.06.09	AE Mach	3619.00
414		109	23.06.09	SPS	50.00
415		110	23.06.09	SPS	85.00
416		111	23.06.09	DEE	700.00
417		112	23.06.09	Home Sci	2014.00
418		113	24.06.09	DEE	325.00
419		114	24.06.09	SPS	172.00
420		115	24.06.09	Registrar	75.00
421		117	24.06.09	Dean Covas	400.00
422		120	25.06.09	-do-	225.00
423		121	25.06.09	SPS	88.00
424		124	26.06.09	S. Nagar	75.00
425		125	26.06.09	SPS	80.00
426		126	26.06.09	SPS	92.00
427		128	26.06.09	Agronomy	297.00
428		130	20.07.09	Live Stock	326.00
429		131	20.07.09	Dean Covas	1485.00
430		135	21.07.09	Live Stock	58.00
431		138	21.07.09	Hort.	100.00
432		139	21.07.09	V.C. Office	100.00
433		141	22.07.09	EE(D)	322.00
434		142	22.07.09	Live Stock	50.00
435		143	22.07.09	-do-	300.00
436		144	22.07.09	Dean Covas	100.00
437		146	23.07.09	Live Stock	450.00
438		148	23.07.09	AE Mach	222.00
439		151	24.07.09	SPS	58.00
440		152	24.07.09	EO	75.00
441		154	24.07.09	Dean Covas	75.00
442		155	17.08.09	VC Office	446.00
443		156	17.08.09	Engg.	75.00
444		157	17.08.09	Live Stock	88.00
445		160	18.08.09	EE(D)	50.00
446		163	18.08.09	Agronomy	50.00
447		165	18.08.09	Fodder	30.00
448		167	19.08.09	Dean Covas	195.00
449		168	20.08.09	SPS	177.00
450		169	20.08.09	VC Office	150.00
451		170	20.08.09	Live Stock	250.00
452		171	21.08.09	-do-	100.00
453		176	19.09.09	SPS	100.00
454		177	22.09.09	SPS	100.00

455		178	22.09.09	Live Stock	30.00
456		179	22.09.09	SPS	150.00
457		180	22.09.09	SPS	100.00
458		183	23.09.09	VC Office	100.00
459		185	23.09.09	Agronomy	100.00
460		189	24.09.09	Security Cell	50.00
461		190	24.09.09	SPS	43.00
462		197	20.11.09	Soil Sci	300.00
463		198	20.11.09	EE(D)	250.00
464		199	20.11.09	VC Office	125.00
465		207	21.11.09	EO	729.00
466		214	23.11.09	VC Office	673.00
467		233	29.12.09	Pool Officer	50.00
468		234	29.12.09	-do-	50.00
469		237	30.12.09	VC Office	712.00
470		243	30.12.09	Pool Officer	386.00
471		248	31.12.09	-do-	100.00
472		252	18.01.10	AE(E-2)	240.00
473		261	20.01.10	EE(D)	2891.00
474		272	25.03.10	Live Stock	500.00
475		277	25.03.10	COHS	100.00
476		278	26.03.10	Live Stock	150.00
477		279	26.03.10	-do-	100.00
478		284	27.03.10	AE(Mach)	1295.00
479		288	29.03.10	Live Stock	60.00
480		290	30.03.10	-do-	50.00
481		291	30.03.10	EO	250.00
	Total				38662.00
	G.Total				203720.80

(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 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

(8) 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

(9) 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

(10) 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 ,Baijnath	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,Baijnath	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

(11) 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 Uttrakhand	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

(12) 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
2.		825/9	06.08.2007	Dy. Dir. Agr.	20000.00

				Bilaspur	
	Total				20150.00
3.	2008-09	867/9	24.01.2009	SMS Baijnath	2000.00
4.		881/9	07.02.2009	PCDO Jachh	1800.00
	Total				3800.00
5.	2009-10	31/370	08.09.2009	SPS Palampur	600.00
6.		38/370	28.10.2009	STCR Soil Sci.	564.00
7.		44/370	16.11.2009	SPS Palampur	300.00
8.		76/370	25.03.2010	Dy. Dir. Agr. Palampur	458.00
	Total				1922.00
	G. Total				25872.00

(13) 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

(14) 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

(15) K.V.K. Kangra					
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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

(16) Animal Nutrition					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	2009-10	60/500	10.12.2009	Dy. Dir. A.H.Una	10325.00
2.		68/500	29.12.2009	Inch. Polutary farm Mandi	36875.00
3.		85/500	19.01.2010	Vety officer Chauntra	37500.00
	Total				84700.00
	G. Total				84700.00

(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				733821.05

Annexure- “C”

(Referred to in Para 31 of the Audit Report 2009-2010 of Part-II)

Detail of outstanding Audit Requisitions issued to various Heads of the Department, CSKHPKV, Palampur during the period from 1983-84 to 2009-2010. **(Para 31)**

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	21,30,32,38,40,44,85,86,91,96,105,113,124,125,127,129,132,135,152,164,185,188,190,208,209,210
		2009-2010	23,30,34,36,53,56,58,77,80,81,86,87,111,115,117,123,124,134,140,143,146,152,153,
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
		2009-2010	22,116,119,120,121,122,133,
3.	Director, Extension Education	1983-84	12,67,89
		1984-85	9,12,21,92,95,118
		1985-86	7
		1986-87	30,45
		1989-90	30,89,132,140
		1991-92	140
		1992-93	33
		1994-95	48,99,127,145
		1995-96	36,37
		1997-98	11
		1999-2000	140
		2000-2001	19
		2001-2002	103
		2002-2003	69,70
		2006-2007	62
		2007-2008	242.
		2008-2009	134,148,214
		2009-2010	66,155
4.	Director of Research	2005-2006	11
5.	Estate Officer	1985-86	6,11,13,34,37
		1986-87	185,196,222
		1987-88	102
		1988-89	73
		1989-90	3,42,48,49,53,94,133
		1990-91	2,5,14,55
		1992-93	19,28,40,73,76,82,91,111

		1993-94	2,3,4,7,9,18,21,30,31,34,36,37,45,48,59,66,79,88,90,92,93,95,102,107,108,111,127
		1994-95	1,22,31,33,44,56,68,70,84,91,92,93,96,109,113,124,125,132,136,137
		1995-96	40,100,
		1996-97	28
		1997-98	22,63,65,127,133,141
		1998-99	2,43,47,54,58,165
		1999-2000	1,15,21,66,74,91,
		2000-2001	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	5,9,17,23,24,72,77,93,97,102,108,112,115,126,140, 142,146,147,159, 189
		2009-2010	78,
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
		2009-2010	44,75,84,96,107,118
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
		2009-2010	150,
8.	Executive Engineer (E)	2006-2007	6,56,80,131
		2007-2008	22,44,100
		2009-2010	73,138
9.	Dean, COVAS	1991-92	77
		1992-93	171
		1997-98	4
		1998-99	154
		2002-2003	3,43,114
		2003-2004	1,102,105,121

		2004-2005	36
		2006-2007	135
		2007-2008	37,232
		2008-2009	15,163
		2009-2010	102,
10.	Animal Breeding & Genetics	1988-89	33
		1990-91	95
		1994-95	116
11.	Animal Nutrition	2001-2002	55
		2006-2007	90
		2007-2008	187
		2009-2010	2,79,91
12.	Live Stock Farm	1999-2000	90
		2000-2001	18,20
		2001-2002	45
		2003-2004	15
		2006-2007	71
		2007-2008	25
13.	Dean, COA	1993-94	69
		2000-2001	59
		2007-2008	216,226
		2008-2009	13
		2009-2010	50,105,
14.	Soil Science	1989-90	141
		1998-99	6
		2006-2007	119
		2008-2009	71,181
		2009-2010	70,
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
		2009-2010	9,
16.	Vegetable Science	1997-98	32
		1998-99	44,65
		2006-2007	119
		2009-2010	139,151,
17.	Tea Husbandry & Technology	1998-99	107
		2002-2003	89
		2005-2006	33
18.	Plant Breeding Genetics	2008-2009	73,98,125A,155,165, 195,203,204,205,213
		2009-2010	63,
19.	Plant Pathology	1991-92	1
		2006-2007	133
		2008-2009	69,212
		2009-2010	8,32,40,45,136,
20.	Agronomy	1986-87	92
		2007-2008	225
		2008-2009	1
21.	Entomology	2007-2008	78
22.	Progamme Director, DAB	2008-2009	14,192,197
23.	Dean, COBS	2007-2008	154
24.	Dean, COHS	2007-2008	5
		2008-2009	7,186
		2009-2010	147,
25.	S.W.O.	2008-2009	31,198
		2009-2010	7,106
26.	Librarian	1990-91	83
		2003-04	41
		2006-2007	46,68
		2007-2008	166,228
		2008-2009	11,116,154,156

		2009-2010	104,145,
27.	University W/shop	1999-2000	128
28.	HAREC, Kukumseri	1992-1993	106
29.	HAREC, Dhaulakuan	2007-2008	107
		2008-2009	78,131,202,218,220
		2009-2010	47,137,
30	Research Sub Station, Sangla	1989-90	64
		1990-91	105
		1991-92	11,138
		1992-93	68,136,206
		2001-2002	67
		2009-2010	74,
31.	R.S.S., Leo	1993-94	141
		1997-98	74
32.	HAREC, Bajaura	1991-92	112
		2009-2010	1,88,103,
33.	Beekeeping, Nagrota Bagwan	2007-2008	112
		2008-2009	161
34.	RSS, Lari	2007-2008	230
		2008-2009	2,111
35.	K.V.K., Dhaulakuan	2001-2002	104
		2007-2008	75,108
		2009-2010	144,
36.	K.V.K., Bara	1993-94	149
		2009-2010	18,46,
37.	KVK, Una	2003-2004	149
		2008-2009	8,201
38.	K.V.K. ,Mandi	2006-2007	99,103,108,128
		2008-2009	110
39.	K.V.K. ,Kangra	2008-2009	42,150

40.	Head, Chemistry & Bio Chemistry	2008-2009	47,136
41.	RWRC Malan	2008-2009	81
42.	Horticulture	2008-2009	117
43.	Agriculture Engineering	2008-2009	118,206
		2009-2010	135,
44.	SAREC Kangra	2008-2009	123,193
45.	RSS Akrot	2008-2009	162
46.	KVK Sunder nagar	2008-2009	207,215
47.	Vety. Microbiology	2008-2009	216
48.	Agriculture Economics	2009-2010	12,114,
49.	ORS Kangra	2009-2010	52,
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