

**ANNUAL AUDIT REPORT**

**ON THE ACCOUNTS OF**

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

**FOR THE YEAR FROM 01.04.2010 to 31.03.2011**



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

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

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## **PREFACE**

- 1 This report has been prepared for submission to the Government of Himachal Pradesh under Article 45 of Himachal Pradesh Universities of Agriculture, Horticulture & Forestry Act, 1986.*
- 2 Part-I of the Report contains the latest position of all outstanding Audit Paras, which were pointed out in Annual Audit Reports during the period 1.4.1988 to 31.3.2010.*
- 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 2010-2011.*
- 4 The latest position of all outstanding Audit Requisitions from 1983-84 to 2010-2011 has been given in Annexure-'C' of this report.*

**An Overview of Annual Audit Report on the Accounts of CSK HPKV,  
Palampur  
for the period from 01.04.2010 to 31.03.2011.**

In the annual audit report for the period from 01.04.2010 to 31.03.2011 the position of outstanding audit paras from 1988-1989 to 2009-2010 and the results of pre and post audit of the accounts of CSK HPKV, Palampur w.e.f. 01.04.2010 to 31.03.2011 have been narrated in Part-I and Part-II respectively. It is evident from the previous audit reports incorporated in part-I that the numbers of unsettled/outstanding audit paras having huge 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 fixation on promotion, non accountal of huge quantity of steel, non finalization of minus bills of contractors and other numerous financial lapses pointed out by the audit, the university authorities are not very serious. This tendency may cause huge financial losses, because as long as these cases will be old, it will become very difficult to recover the old outstanding amounts. Therefore, to improve the financial health of the university, the university administration will have to take effective measures, and in future also, it is also very important to observe the high standard of financial proprieties and follow the rules and govt. instructions at all levels. The details of some of the serious paras having financial involvement of part-I and part-II of this audit report is 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.

**(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.

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

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

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

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

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

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

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

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

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

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

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

**15. Para 12 (Audit Report 2008-2009)**

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

**16. Para 24 (Audit Report 2008-2009)**

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

**17. Para 26 (Audit Report 2008-2009)**

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

**18. Para 11 (Audit Report 2009-2010)**

Recovery of Penalty/Short deposit of Income Tax from the University Employees amounting ₹20,948.00.

**19. Para 13 (Audit Report 2009-2010)**

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.

**20. Para 14 (Audit Report 2009-2010)**

Irregular payment of cattle attendant allowance @ ₹ 75.00 per month amounting to ₹ 13,063.00 to Sh. Bikramjit Singh, cattle attendant.

**21. Para 17 (Audit Report 2009-2010)**

Payment of demurrage charges amounting to ₹ 8,930.00 in the purchase case of Automic Absortion Spectrophotometer from Germany.

**22. Para 19 (Audit Report 2009-2010)**

Excess/wrong payment amounting to ₹ 4,032.00 on account of T.A. to the experts members of C.A.S. Assessment Committee.

**23. Para 20 (Audit Report 2009-2010)**

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

**Part –II**  
**Audit Report 2010-2011**

**Para-7 Re-imbursement of excess expenditure incurred against the grants-in-aid amounting to ₹ 11,66,16,811.00 from various funding agencies.**

Excess expenditure amounting to ₹ 11,66,16,811.00 incurred by the university in anticipation of receipt of grants from the funding agencies is still due for reimbursement.

Therefore immediate steps to recover very old amounts may be taken at the earliest to avoid any permanent financial loss.

## **Para-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. Therefore, immediate steps to overcome this problem may be initiated.

**Para-10**                      Withdrawal of ACP benefit of Technical Assistants Gr-1 (Field) given before the grant of 3- tier pay scale on the analogy of UHF Solan, recovery thereof amounting to ₹ 17,60,833.00

**Para-11**                      Heavy Loss of interest amounting to ₹ 276809.00 due to wrong drawl of advances and retention of huge amounts of contingent advances out of University Account.

**Para-14**                      Recovery of ₹ 34142.00 excluding allowances etc. on account of grant of erroneous special increments/allowances for promoting small family norms in favour of re-employed security personnel

**Para-16**                      Payment of ₹ 174162.00 on account of award given by the arbitrator in case of C/O 11 No. Teacher's Residences.

**Para-17**                      Violation of statutory provisions/rules in the payment case of ₹ 26,60,000.00 to the President HOFF under RKVY Project "Promotion of organic Agriculture" by the university administration.

**Para-18**                      **Post Audit of Department of Tea Husbandry, CSKHPKV, Palampur for the period from 01.04.2001 to 31.03.2011.**

(i)                      Short realization of ₹ 9,17,953.00 on account of supply of green tea leaves to Co-operative Factory Kallu-Di-Hatti.

(ii)                      Less accountal of 237.80 kgs Green tea leaves worth ₹ 22,430.00.

**Para-19**                      Recovery of cost of Cement, Sand, Crusher & Boulder etc. amounting to ₹ 34,929.00 for the construction of path in the poly houses.

**Para-21**                      Net loss of ₹ 18,000.00 due to less receipt of earnest money from M/s. Raghubir Singh supplier in the purchase case of wheat straw in the university Live Stock Farm.

**Para-24**                      Payment of demurrage charges amounting to ₹ 7,963.00 in the purchase case of Water Purification System (Vr. No.23 of 03/2009 for ₹ 4,37,745.00 & Vr. No. 7 of 09/2009 for ₹ 55,000.)



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FOR THE PERIOD FROM 01.04.2010 to 31.03.2011.**

**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 01.02.1988 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 01.01.1986 to 01.02.1988 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 Construction of 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 ₹20,000/- 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 ₹2,300/- 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 ₹53,33,950.00 sustained by the press during 1997-1998 & 1998-1999, short realization of ₹25,710.00 due to wrong calculation of cost of printing materials, short realization of ₹ 2,20,920.00 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 seem 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**

Compliance verified hence para settled.

**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                    Compliance verified and para settled.**

**(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.

**(A.R. No. 06 dated 01.06.2005, Comptroller office/Dean, COBS)**

**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.

**(A.R. No. 04 dated 18.05.2005 comptroller office/HAREC, D/kuan)**

**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.

**(A.R. No. 13,17,19,20 & 22 to 25 of 2005-2006, Comptroller office)**



**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.

(A.R. No. 49 dated 28.03.2006 D.E.E.)

**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**

Out of seven different audit observations, four observations (i.e. ii, iv & vii settled) have been settled after verifying the compliance and the satisfactory reply of three audit observations have still not been furnished by the incharge. Hence this case is once again brought 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**

Compliance of audit observations no. (vii) & (viii) have been verified and settled and action may also be taken for the settlement of remaining six cases of unwanted purchases of stationary materials and its disposal. Therefore, the matter may be looked into and factual position intimated to audit.

**(9) Consumable article register**

Compliance verified and para setteld.

**(10) Store register**

Compliance verified and para setteld.

**(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.

**(No.237-40 dated, 30.11.2005 KVK, Mandi)**

**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.**

Compliance verified and para setteld.

**(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) Compliance verified and para setteld.  
(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 requires immediate attention of the university authorities.

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

#### **(a) Vr. No. 4 of 1/2001 for ₹ 5100.00**

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

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

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

#### **(c) Vr. No. 2 of 5/2001 for ₹ 4080.00**

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

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

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

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

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

**(5) Write off/auction of store.**

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

**(No.142-45 dated, 27.07.2005 RSS, Sundernagar)**

**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.

**(No.131-34 dated 05.07.2005, ORS, Kangra )**

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

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

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

### **2.        Outstanding payments**

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

**(No.138-41 dated 27.07.2005 KVK, Una)**

**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) Compliance verified and para setteld.

(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 01.04.06 to 31.03.07**

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

Compliance verified, hence para settled.

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.

(A.R.No.110 dated 30.12.2006 Registrar' office)

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

The needed action is still awaited.

(A.R.No.116 dated 20.01.2007 KVK, Kangra)

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 reimbursement 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
		<b>977.00 Hours</b>	<b>2949 Liters</b>

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 has 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.**  
**(Ref. No.215 dated 20.08.2008 Seed Scienc & Tech.)**

**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.

**(A.R. No. 100 dated 22.11.2006, Executive Engineer (D)**

**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.

**(A.R. No. 123 dated 15.02.2007, Live Stock Farm)**

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

Compliance of para 26 (i) & 26 (iv) have been verifid and settled. But no action to rectify the discrepancies pointed out in para 26(ii) (iii) (v) 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 amount which is very serious; hence the needful may be done immediately.

(A.R. No. 138, 139, 140, 178 & 179 of 2007-2008, Comptroller office)

**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.

(A.R. No. 88 dated 13.09.2007, Comptroller office)

**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.

(A.R. No. 29 dated 31.05.2007, Dean, COVAS)

**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.

(A.R. No. 16, 5, 96, 98,104, 109,110,114,192,194,204,213 & 217 of 2007-2008)

**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.

(A.R. No. 184 dated 16.02.2008, Estate Officer)

**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.

(A.R. No. 10, 13, 35, 72, 102,193, 207, 208 of 2007-2008, Executive Engineer (C))

**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.

(A.R. No. 47 dated 07.07.2007, Executive Engineer (C))

**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.

(A.R. No. 97 dated 17.10.2007, Scientist Incharge, Bee Keeping, Nagrota)

**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.

(A.R. No. 51 dated 07.07.2007, Executive Engineer (D))

**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.

(A.R. No. 69 dated 18.08.2007, Executive Engineer (D))

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

The construction division has awarded some of the major construction works on the basis of two tender 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 the basis of two tender may be justified.

(A.R. No. 18, 59 & 70 of 2007-2008, Estate Officer)

**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.

(A.R. No. 174 dated 07.02.2008 Estate Officer)

**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.

(A.R. No. 155 dated 11.01.2008 Estate Officer)

**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.

(A.R. No. 67 dated 09.08.2007 Dean,COA)

**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.

(A.R. No. 229 dated 26.03.2008, Dean COVAS)

**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 without any job card or other related documents & their further disposal (ICAR-016-13)**

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

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

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

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

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

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

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

**(VIII) Less deposit of 791.00 justifications 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 ₹ 5,348.00 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.

(Ref. No. 236-38 dated, 01.12.2009, Agr. Engineering)

**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.

(A.R. No. 111 dated 17.12.2009 Comptroller Officer)

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

**1.    Para-8    Re-imbursement from various funding agencies**

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

**2.    Para 11        Payment of Counsel 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.

**3.    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.

(A.R. No. 74, dated 01.10.2010, Registrar office)

**4.    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.**

Out of 69 cases pointed out by the audit, the record of only two cases (serial No. 9 & 53 of audit para-13 of 2008-2009 were put up in audit. Hence the remaining 67 cases may be attended on priority basis and compliance intimated to audit.

(A.R. No. 68, dated 01.08.2008, Comptroller office)

**5.    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.

(A.R. No. 39, dated 03.07.2008, Comptroller office)

**6. 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.

(A.R. No. 46, dated 10.07.2008, Registrar office)

**7. 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.

(A.R. No. 143 & 144 dated 19.01.2009, Seed Science & Tech. and D.R office)

**8. Para 17 Huge financial loss in the purchase of maize made by the charge, 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.

(A.R. No. 104, dated 27.09.2008, Live Stock Farm)

**9. 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.



**10. 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 1<sup>st</sup> 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.

(A.R. No. 50, dated 22.07.2008, Estate Officer)

**11. Para 20 C/o International Student Hostel at CSK HPKV, Palampur (SH: Partially remaining work including lying 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, accountal 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.

(A.R. No. 82, dated 20.08.2008, Estate Officer)

**12. 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.

(A.R. No. 146 dated 024.01.2009 Executive Engineer (D))

**13. 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.

(A.R. No. 140, dated 16.01.2009, Estate officer)

**14. 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.

(A.R. No. 137, dated 15.01.2009, Executive Engineer-(D))

**15. 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 authority's 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.

(A.R. No. 147, dated 24.01.2009, Executive Engineer-(D))

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

During the period from 2004-2005 to 2007-2008, an amount of ₹37,84,641.00 was deposited 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.

(A.R. No. 51, 66, 70, 92, 94, & 159 of 2008-2009)

**17. 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.

(A.R. No. 151,158,191,200,202,207, &219 of 2008-2009)

#### **18. 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 accounts 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.

(A.R. No. 12 & 79, of 2010-2011, Comptroller office)

#### **19. 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.

(Ref. No. 01-04 dated 08.01.2010, KVK, Bajaura)

**20. 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 occurred 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 milage 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.

(Ref. No. 242-4 5 dated 22.12.2009, HAREC, Bajaura)

**(Q) Audit Report for the period from 01.04.2009 to 31.03.2010**

**1. Para 4      Audit Fee**

Compliance verified and para settled.

**2. Para 5      Retrenchments and recoveries amounting to ₹ 14,83,501.00.**

Para was informatory, hence settled.

**3. Para 6      Outstanding-inter-departmental recoveries**

Latest position has been given in para No 5 of audit report for the year 2010-2011, hence para deleted from the audit report of 2009-2010.

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

Latest position has been given in para No.6 (a), (b) & (c) of the audit report for the year 2010-2011, hence para deleted from the audit report of 2009-2010.

**5. Para 8      Re-imburement from various funding agencies.**

Latest position has been given in the audit para 7 of audit report for the year 2010-2011, hence para deleted from the audit report of 2009-2010.

**6. Para-9      Management of Pension Corpus Fund.**

Latest position has been given in para No. 8 of audit report for the year 2010-2011, hence para deleted from the audit report of 2009-2010.

**7. Para-10      Deficit Financial Position of State and ICAR schemes.**

Latest position has been given in the audit para 9 of audit report for the year 2010-2011, hence para deleted from the audit report of 2009-2010.

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

To make the payment to income tax Departemnt on account of penalty/short deposit of income tax by the comptroller office,temporary advance amounting to ₹ 20,948.00 was admitted in audit subject to the condition that the entire amount of penalty/short deposit may be recovered from the defaulter employees of the university and got adjusted, but the compliance is still awaited.

(A.R. No. 148 dated 31.03.2010, Comptroller office)

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

Sh. T.R. Sharma, Technical Assistant retired from university service on 31.07.2008, but he had not handed over some costly equipments which were under his custody during university service. This matter was taken up with the Comptroller to expedite the entire recovery from Sh. T.R. Sharma because on the recommendation of enquiry report ₹ 30,000.00 were withheld from his retiral benefits. But still no action has been taken which is very serious.

(A.R. No.16 dated 02.06.2009, Comptroller office)

**10. 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, Sr. Scientist (Soil) was on EOL w.e.f. 02.08.2000 to 30.11.2008 to take up the higher assignment in ICAR, New Delhi and retired on 30.11.2008 from CSKHPKV, Palampur. The period of EOL was counted for the qualifying service but an amount of ₹ 98,096.00 (43580+54516) on account of leave salary & pension contribution of EOL period which was received less is still recoverable from the ICAR which may be got recovered.

(A.R. No.11 dated 20.05.2009, Comptroller office)

**11. 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 Sept., 1995 and he was never associated with the work of cattle attendant from the date of his initial appointment. Cattle attendant allowance was only paid to those employees who worked in Live Stock Farm/Dairy Farm. Therefore, the payment of cattle attendant allowance w.e.f. 26.09.1995 to 31.03.2010 amounting to ₹ 13,063.00 approximately may be recovered and compliance intimated to audit.

(A.R. No.93 dated 04.11.2009, Registrar office)

**12. Para15                      Misappropriation of temporary advances worth ₹ one lac drawn in 11/2001 for apple plantation and fencing of farm at RSS, Leo.**

Two temporary advances of ₹ 50,000.00 each were drawn during 2001 for plantation of apple plants and fencing of farm at RSS, Leo. The adjustment account was submitted by the scientist incharge MAREC, Sangla after eight years. During the checking of these adjustments accounts, some serious observations were noticed and the case was sent to the comptroller vide Audit Requisition No. 41 dated 13.07.2009, but despite of special reference to the comptroller with a copy to the Hon'ble Vice-Chancellor still no action has been taken for the final adjustment of these advances and on the enquiry report which is very serious and again brought into the notice of higher authorities.

**13. 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 supply of fish meal the university approved the rates in favour of M/s. Shri Bala Ji Trading Company, Chandigarh. At the time of approving these rates the rates of previous year and current market rates were not taken into consideration and on the basis of limited quotations these rates were approved. M/s. Bala Ji Trading Company further ordered M/s. Ahmed Sea. Feed Gujrat to make the supply to university directly. On the basis of delivery challan of feed it was found that for the supply of 161 qtls. feed the total F.O.R. charges were ₹ 2,61,700.00 whereas as per rate approved in favour of M/s. Bala Ji, the total payment was amounting to ₹ 3,28,675.00(including all charges). Thus M/s. Bala Ji earned a total profit of this supply amounting to ₹ 66,975.00. Therefore had the rates approved after proper verification of current market rates and previous year rates then this excess payment could have been avoided. Therefore, its responsibility may be fixed.

(A.R. No.85 dated 20.10.2009, Animal Nutrition)

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

Needed action to fix the responsibility for the payment of demurrage charges of ₹ 8,930.00 to air port authority to release the consignment, is still awaited.

(A.R. No.13 dated 26.05.2009, Soil Science)

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

The matter to put up the date wise record of feed ingredients worth ₹ 3,80,963.00 for making feed blocks and final disposal of prepared blocks was taken up with the concerned department but the relevant record has not been put up. Hence necessary compliance in this regard may be shown to audit.

(A.R. No.15 dated 28.05.2009, Animal Nutrition)

**16 Para 19 Excess/wrong payment amounting to ₹ 4,032.00 on account of T.A. to the experts members of C.A.S. Assessment Committee.**

Six expert members of CAS assessment committee were invited from Dr. Y.S. Parmar University of Horticulture & Forestry Solan and they claimed T.A. charges from Nauni & Solan to Palampur and back for 640 kms i.e. 320 kms for one side which was not correct. The distance from Nauni/Solan to Palampur is approximately 260 to 270 kms. (One side) in support of which full details have been given in the para. Hence immediate steps to effect the recovery of excess paid amount may be taken and compliance intimated to audit.



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

Tender notice for hiring of security services was got published in Punjab Kesri, Palampur edition in June, 2009 and Punjab Kesri Group raised bill No.1000420214 dated 21.06.2009 for ₹ 23,453.00 @ ₹ 139.60 per sq. cm instead of ₹ 16.26 per sq.cm. This was approved by the Director of advertising visual publicity govt. of India and was valid up to 31.12.2009. The case for the recovery/adjustment of excess payment of ₹20,720.00 was brought into the notice of comptroller but still the required action is awaited.

(A.R. No.65 dated 28.08.2009, Comptroller office)

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

The left out work of Construction of water tanks was awarded to Shri Om Prakash, Contractor, because the contractor to whom this work was awarded initially was appointed in Semi Government Company. The payment made as per 2<sup>nd</sup> agreement include huge extra items and these too have been paid on exorbitant higher rates. The final bill of previous contractor was not put up to cross check the work done, and left out work. The matter was taken up with construction division still the required action is pending.

(A.R. No.05 dated 15.05.2009, Executive Engineer (C.))

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

17.05 cum 20 mm crushed stone was purchased from M/s. K.S. Palhanian, contractor vide P-98 of M.B. No. 1509 whereas 64 cum crushed stone was already lying in the stock. The record for the consumption of entire quantity of crushed stone in different works was not prepared and put up in audit. The needful may be done now.

(A.R. No.06 dated 21.05.2009, Executive Engineer (C))

**20. 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. Some of the items in this work were deviated by more than 100% of estimated quantity which were pointed out by the audit and brought into the notice of XEN (C) for obtaining the approval of the competent authority, but no compliance has been intimated so far.

(A.R. No.82 dated 15.10.2009, Executive Engineer (C))

**21. 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 entire work expenditure, the following informations may be provided to audit:-

- (1) Detailed estimates as required under Section 4 of the CPWD works manual may be put up.
- (2) Total funds received from the various funding agencies for the c/o international hostel.
- (3) Total expenditure incurred for the c/o international hostel.
- (4) Total numbers of tenders floated and total expenditure incurred on advertisements.

(A. R.No. 99 dated 11.11.2009 Executive Engineer (C))

**22. Para 25                      Protection of experimental farm at various locations (balance work) and provision of gate at difference locations at CSK HPKV (Agreement No. 514)**

The rate of item No. 5 i.e. steel work of truses & frames was approved & paid @ ₹ 5400.00 per qtl. Similar item was awarded @ 3800.00 per qtl vide agreement No. 446-D The matter was brought into the notice of XEN (D) at the time of admitting the 1<sup>st</sup> running bill, but no action has been taken which may be justified and needed action may be taken immediately and compliance intimated to audit.

(A.R. No.28 dated 12.06.2009, Executive Engineer (C))

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

821.94 m<sup>2</sup> area of CGI roofing was dismantled during renovation work awarded to Sh. Vikas Parmar vide Agreement No. 947 (C) and 413 Nos. CGI sheets were taken in the MAS register. But the size of dismantled CGI sheets (serviceable & un-serviceable) to cross check the dismantled area and final disposal of CGI sheets was not pointed out in audit. Hence needful may be done immediately and compliance shown to audit.

(A.R. No.76 dated 23.09.2009, Executive Engineer (C))

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

6 Nos STDR/FDRS were encashed before maturity but the rates of interest given by the bank has not been shown/intimated, which may be confirmed & intimated to audit and approval of the competent authority for the regularization of financial loss of ₹ 25,94,072.00 on account of loss of interest due to premature encashment, may be obtained & shown to audit alongwith full justification of pre-mature encashment of the FDRS.

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

Costly irrigation equipments worth ₹ 78,561.00 and ₹ 29960.00 were purchased by the scientist incharge KVK, Berthin and ORS, Kanga respectively from H.P. Agro Industries Corp. and distributed to the farmers free of cost. In the process of free distribution some serious irregularities were noticed and communicated to the incharges, but the audit observations have not been attended so far, therefore, needful may be done immediately and compliance got checked in audit.

**(A.R. 149 dated 31.03.2010, ORS, Kangra)**

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

From 2002-2003 to 2010-2011, an amount of ₹ 48,22,000.00 was temporarily transferred from different state/GOI schemes to pension corpus fund. The matter regarding rcoupment of this amount into the respective schems and irregular transfer of fund to pension corpus fund was brought into the notice of comptroller but so far no action has been taken.

**(A.R. No. 42 dated 15.09.2011, Comptroll office).**

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

Latest position has been given in para No. 27 of the audit report for the year 2010-2011, hence para deleted from the audit report of 2009-2010.

## **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 01.04.2010 to 31.03.2011 was conducted in the Resident Audit Scheme, CSK HPKV, Palampur which was headed by Shri D.S. Chaudhary, Joint 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:-

<b>Sr.No.</b>	<b>Name of Officer</b>	<b>Period</b>
<b>(I)</b>	<b>Vice-Chancellor</b>	
1.	Dr. Tej Partap,	01.04.2010 to 05.07.2010
2.	Dr. S.K.Sharma	06.07.2010 to 31.03.2011
<b>(II).</b>	<b>Comptroller</b>	
1.	Sh. S.N.Tewari	01.04.2010 to 28.02.2011

### **Para 2 Financial Position**

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

	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>
<b>Opening balance</b>	<b>127511899.31</b>	<b>135807719.56</b>	<b>142807404.80</b>
Income including grants-in-aid received from the H.P.Govt. & ICAR etc.	785806196.25	921209665.24	1860760739.97
<b>Total</b>	<b>913318095.56</b>	<b>1057017384.8</b>	<b>2003568144.77</b>
Expenditure incurred During the year	777510376.00	914209980.00	1425234335.50
<b>Closing balance as on 31<sup>st</sup> March</b>	<b>135807719.56</b>	<b>142807404.80</b>	<b>578333809.77</b>

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 2010-2011 in comparison to the figures for the year 2008-2009 and 2009-2010 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 ₹ 57,83,33,809.77 as on 31.03.2011 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 31.03.2011 are detailed at **Annexure “A”** of this audit report.

### **Para 3 Grants-in-Aid**

The Grants-in-Aid to the tune of ₹ 1,66,41,57,798.80 have been received by the CSK HP Krishi Vishavavidyalaya, Palampur during the year 2010-2011 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:-

<b>I</b>	<b>H.P.State Grant</b>	<b>(₹ )</b>
(i)	Agriculture department	519000000.00
(ii)	Animal Husbandry department	2000000.00
(iii)	Fisheries department	200000.00
(iv)	SCSP	125000000.00
	<b>Total</b>	<b>646200000.00</b>
<b>II</b>	<b>ICAR</b>	
(i)	ICAR Co-Coordinated Projects.	91210179.00
(ii)	Krishi Vigyan Kendra's	87834790.00
(iii)	Central Development Assistance	81671000.00
(iv)	ICAR Ad hoc Projects	15891447.00
	<b>Total</b>	<b>276607416.00</b>
<b>III</b>	<b>GOI</b>	
i)	Ad hoc Projects	18935374.00
ii)	RAWE	149000.00
	<b>Total</b>	<b>19084374.00</b>
<b>IV</b>	<b>Miscellaneous Projects</b>	203727734.90
<b>V</b>	<b>Common Facilities &amp; Service use</b>	1221792.00
<b>VI</b>	<b>Foreign Aided Projects</b>	2557829.90
<b>VII</b>	<b>NAIP</b>	30495132.00

<b>VIII</b>	<b>UGC Arrears</b>	484263520.00
	<b>Total</b>	<b>722266008.80</b>
	<b>Grand .Total (I to VIII)</b>	<b>1664157798.00</b>

**Para 4      Retrenchments and recoveries amounting to ₹ 18,67,499.00  
(₹ 16,51,022.00+₹ 2,16,477.00)**

Retrenchments and recoveries to the tune of ₹ 18,67,499.00 including ₹ 2,16,477.00 pertaining to Construction Division of CSKHPKV, Palampur were made/effectuated during the period from 01.04.2010 to 31.03.2011 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 while passing 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 5      Outstanding-inter-departmental recoveries amounting to  
₹ 15,34,658.05**

Out of total inter-departmental recoveries amounting to ₹ 7,33,821.05 pointed out in Audit Para 6 of 2009-2010 audit report, an amount of ₹ 700.00 was only recovered during current financial year and the amount was reduced to ₹ 7,33,121.05. During 2010-2011 an amount of ₹ 8,01,537.00 remained due for further realization and thus the total recoverable amount as on 31.03.2011 has become ₹ 15,34,658.05, 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-6      (a) Non- adjustment of temporary contingent advances  
amounting to ₹ 7,70,39,515.00.**

Temporary contingent advances amounting to ₹ 7,70,39,515.00 were pending for adjustment on 31.03.2011. In the above amount the huge amount pertains to those advances which were drawn at the fag end of the financial year 2010-2011.

**(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 amounting to ₹ 241733891.00 upto 31.03.2011 which were pending for utilization. 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	Amount (Misc.)	Deposit work
1.	Construction Division	2395561	126231844
2.	Agro. Forestry	2257075	0
3.	THT & Agro. Forestry	60500	132889
4.	Chemistry & Bio Chemistry	52964	0
5.	Organic Agriculture	9678132	3703148
6.	Agronomy	190000	2101912
7.	Dean, COVAS	577237	61459263
8.	University Health Centre	81800	500000
9.	Live Stock Farm	0	1437331
10.	Microbiology (COVAS)	728459	0
11.	Dean, COA	2043146	3553902
12.	Agriculture Engineering	1532270	2125000
13.	Animal Genetics & Breeding	306490	199000
14.	Crop Improvement	946310	480000
15.	Vety. Medicine	9985	0
16.	Surgery & Radiology	926650	0
17.	Horticulture	1950000	1473538
18.	Comptroller office	1326188	0
19.	Dean, P.G.	58500	0
20.	Dean, COBS	85000	1700000
21.	Plant Physiology / Biology & Environmental Science (COBS)	1642580	0
22.	Department of Microbiology (COBS)	94827	0
23.	Seed Science & Technology	1123179	2509548
24.	Plant Pathology	2882111	776441
25.	Director Research	0	350000
26.	University Library	4500	0
27.	Vety Physiology (COVAS)	434091	200000
28.	Pharmacology	0	874000
29.	Director, Extension Education	5089730	0
30.	Agriculture Bio-Tech.	1507100	2495945
31.	Dean, COHS	857075	1964304
32.	Entomology	19023283	1225321
33.	Vegetable Science	2726919	819305
34.	Agri. Economics	0	1089543
35.	S.W.O.	292490	2860065
36.	Soil Sciences	1106328	1428927
37.	Animal Nutrition	1552762	0
38.	Fodder Section	789480	99300
39.	HAREC, Bajaura	351988	1414706
40.	ORS, Kangra	440517	1041400
41.	KVK, Dhaulakuan	677352	0
42.	HAREC, Dhaulakuan	1160350	2213400
43.	MAREC, Sangla	1528237	0
44.	RSS, Lari	1165000	2022000

45.	RSS, Leo	1060717	0
46.	RSS, Sundernagar	0	854842
47.	KVK, Mandi	253000	3342978
48.	KVK, Bajaura	710351	286000
49.	RSS, Malan	43752	1158370
50.	HAREC, Kukumseri	1132590	814600
51.	KVK, Kangra	615178	591572
52.	KVK, Bara	479290	850000
53.	KVK, Kukumseri	1553948	401000
54.	KVK, Berthin	868006	2032713
55.	KVK, Una	316517	0
56.	RSS, Akrot	0	719784
57.	RSS, Berthin	350000	1900000
58.	RSS, Salooni	0	300000
	<b>G.Total:</b>	<b>77039515</b>	<b>241733891</b>

(c) Out of total contingent and deposit works advances amounting to ₹ 7,70,39,515.00 and ₹ 24,17,33,891.00 as detailed above advances amounting to ₹ 44,95,377.00 are pending for adjustment for the last five to seven 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.	<b>D. E.E.</b>	<b><u>1997-1998</u></b> 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-	<b><u>2003-2004</u></b> 12.09.2003	106/16	5000	Dr. S.S. Thakur
7.	-do-	<b><u>2005-2006</u></b> 31.03.2006	192/68	3179	-do-
8.	-do-	<b><u>2006-2007</u></b> 26.03.2007	74/45	50000	Dr. J.S. Guleria
9.	<b>Dean, COVAS</b>	<b><u>1999-2000</u></b> 25.08.1999	145/15	1154	A.E. Electrical
10.	-do-	<b><u>2000-2001</u></b> 01.05.2000	167/07	3000	Sh. Sita Ram Driver
11.	-do-	30.09.2000	169/23	36080	XEN (C )
12.	-do-	24.10.2000	170/28	6129	XEN (C )
13.	-do-	<b><u>2005-2006</u></b> 29.11.2005	128/26	55575	Dr. Shivani Katoch



14.	-do-	<b>2006-2007</b> 18.12.2006	61/20	8000	Sh. Suresh Gupta
15.	-do-	03.02.2007	61/23	185000	Dr. M.S. Kamwar
16.	-do-	30.03.2007	63/39	107482	Dr. Shidarth Dev
17.	<b>Comptroller Officer</b>	<b>2003-2004</b> 26.01.2004	63/92	1500	Sh. Piar Chand, Driver
18.	<b>Construction Division</b>	<b>2006-2007</b> 15.12.2006	48/57	4000	Er.R.S. Guleria
19.	-do-	30.03.2007	52/89	92230	Er. B.S. Pathania(E)
20.	<b>Dean, College of Agriculture</b>	<b>2006-2007</b> 24.03.2007	58/30	105004	Dr. Arun Kumarr
21.	-do-	29.03.2007	68/38	1650000	Dr. B.M. Sharma
22.	<b>Seed Production Unit</b>	<b>2006-2007</b> 26.03.2007	71/57	99981	Mrs. Kalpana
23.	<b>Plant Pathology.</b>	<b>2006-2007</b> 30.03.2007	57/13	34124	Dr. B.M.Sharma
24.	-do-	30.03.2007	58/13	762876	-do-
25.	<b>O.R.S. Kangra</b>	<b>2006-2007</b> 02.11.2006	77/08	3000	Dr. Swaranlata
26.	<b>R.S.S. Sangla</b>	<b>2002-2003</b> 13.03.2003	56,57/07	5000	Dr. S.S. Rana
27.	<b>R.S.S. Leo</b>	<b>2001-2002</b> 03.11.2001	33/01	50000	Sh. Ranish Kumar
28.	-do-	14.12.2001	33/02	50000	-do-
29.	<b>K.V.K. Kangra</b>	<b>2006-2007</b> 30.03.2007	13/17	237760	Dr. K.S. Thakur
30.	-do-	30.03.2007	13/18	59440	-do-
31.	<b>K.V.K. Berthin</b>	<b>2006-07</b> 17.03.2007	25/02	538346	Sh. Subhash
32.	<b>K.V.K. Una</b>	<b>2004-05</b> 01.03.2005	03/21	316517	Dr. S.N. Shankhyan
	<b>Total</b>			<b>4495377</b>	

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-7      Re-imbursement of excess expenditure incurred against the grants-in-aid amounting to ₹ 11,66,16,811.00 from various funding agencies.**

Out of total recoverable amount of ₹ 11,11,08,326.00 pointed out in para 8 of Audit Report 2009-2010, an amount of ₹ 63,38,522.00 was recovered during 2010-2011 from the funding agencies and the amount was reduced to ₹ 10,47,69,804.00. During the year 2010-2011, an expenditure of ₹ 1,18,47,007.00 was again incurred over and above the grants in aid received and total recoverable amount has increased to ₹ 11,66,16,811.00 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.	Progressive Total
1.	2.	3.	4.	5.	6.	7.
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	
		<b>Total ( 1991-92)</b>		<b>24753.00</b>		<b>24753</b>
3.	Entomology	Pesticides pollution in Tea garden of HP. GOI	1996-97	34982.00	271/2	
		<b>Total ( 1996-97)</b>		<b>34982.00</b>		<b>59735</b>
4.	Comptroller Office	Installation of Green House for research purpose.	1997-98	10377.00	167/1	
		<b>Total ( 1997-98)</b>		<b>10377.00</b>		<b>70112</b>
5.	Agro. Forestry	Agro forestry ORP Zone I&II	1999-00	31131.00	39/1	
6.	Comptroller Office	APIS under information system development of NATP in respect of civil work and strengthening of LAN system.	1999-00	724777.00	115/1	
7.	Dean, COVAS	Studies on early diagnosis and treatment of induced traumatic.	1999-00	11016.00	231/2	
8.	HAREC, D/kuan	ICAR 19-103	1999-00	1286062	74/3	
		<b>Total ( 1999-00)</b>		<b>2052986</b>		<b>2123098</b>
9.	S.W.O.	GOI-826-30	2000-01	2395.00	282/2	
		<b>Total ( 2000-01)</b>		<b>2395.00</b>		<b>2125493</b>
10.	Animal Nutrition	Ad hoc ICAR-23-44	2001-02	52439.00	59/1	
11.	T.H.T	Tea Board	2001-02	1996177	300/2	
		<b>Total ( 2001-02)</b>		<b>2048616</b>		<b>4174109</b>
12.	Soil Science	Misc-009-15	2002-03	19523.00	88/1	
13.	D.E.E.	Misc. 44-35	2002-03	588.00	182/1	

14.	HAREC, D/kuan	Adhoc ICAR	2002-03	8723.00	105/3	
		<b>Total ( 2002-03)</b>		<b>28834.00</b>		<b>4202943</b>
15.	Plant Pathology	Ad hock ICAR 144-17	2003-04	17209.00	124/1	
16.	Entomology	Misc. 514-19	2003-04	28480.00	272/2	
		<b>Total ( 2003-04)</b>		<b>45689.00</b>		<b>4248632</b>
17.	Soil Science	Misc-541-15	2004-05	789.00	158/1	
18.	Soil Science	Misc. 540-15	2004-05	25238.00	159/1	
19.	Soil Science	Misc- 046-15	2004-05	480.00	168/1	
20.	S.W.O.	Misc-869-30	2004-05	16771.00	283/2	
21.	ORS, Kangra	Ad-GOI 337-79	2004-05	90290.00	58/3	
22.	RRS Kukumseri	NATP-042-35	2004-05	96132.00	79/3	
		<b>Total ( 2004-05)</b>		<b>229700.00</b>		<b>4478332</b>
23.	Agricultural Economics	ICAR-162-18	2005-06	49449.00	68/1	
24.	Plant Pathology	Ad-ICAR-158-17	2005-06	47615.00	191/2	
		<b>Total ( 2005-06)</b>		<b>97064.00</b>		<b>4575396</b>
25.	HAREC, D/kuan	Adhoc- ICAR- 173-73	2006-07	19091.00	22/3	
26.	HAREC, D/kuan	Adhoc- ICAR- 168-73	2006-07	29919.00	26/3	
27.	HAREC, D/kuan	I CAR Ad hoc-174-73	2006-07	54970.00	117/3	
28.	ORS, Kangra & HAREC, D/kuan	Misc-785-79 Misc-764-73	2006-07	5000.00	137/3	
		<b>Total ( 2006-07)</b>		<b>108980.00</b>		<b>4684376</b>
29.	Comptroller Office	State Scheme Ani.Hus. Deptt.	2007-08	23275118	117/1	
30.	Agro forestry/ Estate Officer	Ad hoc ICAR-206-21 & 206-32	2007-08	1422.00	366/2	
31.	HAREC, Bajaura	Misc-892-72	2007-08	64409.00	358/2	
32.	Soil Science	Misc.607-15	2007-08	31213.00	42/3	
33.	HAREC, K/seri	Ad hoc ICAR-192-74	2007-08	242471.00	171/3	
		<b>Total ( 2007-08)</b>		<b>23614633</b>		<b>28299009</b>
34.	Animal	Adhoc ICAR-202-44	2008-09	381288.00	72/1	

	Nutrition					
35.	Plant Breeding	Adhoc-ICAR-203-43	2008-09	155597.00	286/2	
36.	Dean, COA	GOI-392-12	2008-09	184001.00	32/4	
37.	Plant Breeding	GOI-422-14	2008-09	81106.00	82/4	
		<b>Total ( 2008-09)</b>		<b>801992.00</b>		<b>29101001</b>
38.	Comptroller Office	State Scheme of Agri. Deptt.	2009-10	56976018	116/1	
39.	HAREC, Bajaura	Adhoc ICAR-197-72	2009-10	22714.00	351/2	
40.	HAREC, Dhaulakuan	Misc.-900-73	2009-10	3485.00	150/3	
41.	Agri. Economics	GOI-426-18	2009-10	6634.00	170/3	
42.	DEE	Misc.-964-35	2009-10	91834.00	29/4	
43.	Comptroller Office	State Scheme, SCSP	2009-10	12610063	44/4	
44.	Dean, COHS	GOI-443-28	2009-10	17905.00	45/4	
45.	Plant Pathology	Ad hoc GOI-417-17	2009-10	126534.00	47/4	
46.	Bee Keeping	GOI-418-77	2009-10	68594.00	54/4	
47.	Agri. Economics	Misc.910-18	2009-10	18294.00	69/4	
48.	Comptroller Office	Misc.-913-83 (Mini Mission)	2009-10	38132.00	11/5	
49.	Comptroller Office	Misc.-920-85 (Mini Mission)	2009-10	1298.00	25/5	
		<b>Total ( 2009-10)</b>		<b>69981505</b>		<b>99082506</b>
50.	Agronomy	ICAR-31-16	2010-11	293923.00	20/1	
51.	Agricultural Engineering	ICAR-016-13	2010-11	3954.00	34/1	
52.	Agri. Engineering	GOI-Adhoc-309-13	2010-11	1839128	28/1	
53.	Agro forestry	ICAR-038-21	2010-11	1308319	43/1	
54.	Agronomy	ICAR- 007-16	2010-11	3930429	61/1	
55.	Crop Improvement	ICAR-010-14	2010-11	540634.00	131/1	
56.	Soil Science	ICAR-012-15	2010-11	115818.00	150/1	
57.	Soil Science	ICAR-009-15	2010-11	1629446	151/1	
58.	Dean COA	ICAR-047-12	2010-11	75873.00	204/2	
59.	Entomology	ICAR-042-19	2010-11	566294.00	276/2	
60.	Soil Science	Misc-637-15	2010-11	279719.00	308/2	
61.	KVK Bajaura	KVK-004-86	2010-11	276886.00	6/3	
62.	KVK Una	KVK-005-89	2010-11	477726.00	41/3	

63.	ORS Kangra	ICAR-015-79 Part-II	2010-11	602244.00	49/3	
64.	KVK Kukumseri	KVK-009-94	2010-11	7317.00	81/3	
65.	KVK, Bara	KVK-002-88	2010-11	839361.00	11/3	
66.	KVK, Dhaulakuan	KVK-003-87	2010-11	1402623	24/3	
67.	KVK, Mandi	KVK-06-90	2010-11	1385389	36/3	
68.	HARC, Bajaura	On farm testing of Microbial inoculants in pea Misc-972-72	2010-11	2524.00	4/4	
69.	Agri. Economics	Female Participant in Hill Agri. A comparative study of Female headed etc. Misc-665-18	2010-11	3003.00	19/4	
70.	Plant Pathology	Assessment of Genetic diversity etc. GOI- 428- 17	2010-11	26974.00	79/4	
71.	Plant Pathology	Molecular tagging of resistance GOI- 432-17	2010-11	919557.00	80/4	
72.	Fodder	Development of Interspecific hyleveled using etc. GOI-431-51	2010-11	129536.00	85/4	
73.	DAB	Bio Technological approach towards Forage Crops Imp. GOI- 430-12/57	2010-11	318343.00	87/04	
74.	Dean PG	Misc-798-24	2010-11	49185.00	92/4	
75.	Vegetable Science	Misc-717-20	2010-11	30361.00	135/4	
76.	Agricultural Economics	State Adhoc-Misc- 2012-18	2010-11	304490.00	147/4	
77.	Dean COHS	ICAR-043-28	2010-11	36934.00	155/4	
78.	Plant Pathology	Mini Mission Ad hoc Misc.-958-17	2010-11	41917.00	35/5	
79.	Soil Science	Mini Mission Ad hoc Misc.-962-15	2010-11	96398.00	43/5	
		<b>Total ( 2010-11)</b>		<b>17534305</b>		<b>116616811</b>
		<b>Grand Total (1991-92 to 2010-11)</b>		<b>116616811</b>		

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-8 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 into 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 continued till 2004. The comparative financial position of pension corpus fund from 1997-1998 to 2010-2011 as per the annual accounts of this period is given as under:-

### **Financial position of Pension Corpus Fund:-**

<b>Sr. No.</b>	<b>Financial year &amp; Page of Annual A/c.</b>	<b>Opening balance</b>	<b>Receipts</b>	<b>Total</b>	<b>Payment</b>	<b>Closing balance</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
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
14.	2010-11	199147182.00	71500109.00	270647291.00	130845246.00	139802045.00

The above financial position from 1997-98 to 2010-2011 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 2010-2011 has increased from ₹ 98,70,229.00 to ₹ 13,08,45,246.00.

(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 above position, 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-9 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 Tranfer 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
8.	2010-2011	(-)940	6462	472	5994	6611	(-)617	134

The above position clearly shows that the deficit of ₹ 0.94 crore in 2003-2004 has increased in eight years by seven times to ₹ 6.5 crore at the close of financial year 2010-2011.

## (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 the approximate liability on account of state share for the year 2010-2011 is ₹ 2.95 crore and this deficit is also increasing since 2000-2001.

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

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

- (i) No separate budget allotment is made for medical re-imbursement and T.A. and this expenditure is met out of grants-in-aid under salary head.
- (ii) 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.
- (iii) 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.
- (iv) Pensionary benefits are met out of Pension Corpus Fund, but leave encashment and gratuity of CPF holder is charged to salary head.



- (v) 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.

**Para-10 Withdrawal of ACP benefit of Technical Assistants Gr-1 (Field) given before the grant of 3- tier pay scale on the analogy of UHF Solan, Recovery thereof amounting to ₹ 17,60,833.00**

The Board of Management vide item no 7.1 of its 92<sup>nd</sup> meeting held on 16.12.2008 approved the pay scale pattern for the technical assistants grade-I(Field) on the analogy of UHF Solan as notified BY Solan university vide notification no. Bud.2-7/5<sup>th</sup>/2k/4947-5006 dated 17.08.2002 and Bud.F.C.59<sup>th</sup> /2006-4323-373 dated 17.07.2006 except qualification which shall be B.Sc.(Agriculture & allied disciplines) in place of B.Sc.(Horticulture/ Forestry/Agriculture). However, the financial benefit will be granted with immediate effect.

To implement the above decision of the BOM regarding grant of 3-tier pay scales to technical assistants grade-I(field), the comptroller issued notification No. QSD.Bud/1-22/CSKHP KV/4938-15070 on 26.02.2009 and in compliance of above orders, the registrar re-fixed the pay of the following T.A. Grade-I, because consequent upon the grant of 3-tier pay scale, the benefit of increments/higher scales given previously under assured career progression scheme or any other name was withdrawn.

The financial benefits due to grant of 3-tier pay scale was released immediately from the date of notification even without receiving the additional grant from the state govt, but to effect the recovery due to withdrawal of all benefits which were given to these technical assistants under assured career progression scheme, no action has been taken by the university administration. During the period of this report 18 cases were put up in audit to check the entries of 3-tier pay scales in service books and while checking the service books the recovery were worked out in audit and conveyed to the concerned HOD with a copy to comptroller for taking immediate action by issuing individual audit requisitions, the details of which are given as under:-

Sr. No	Name of Employee	Name of Department	Period	Total Recovery	Audit Requisition No. and Date
1.	Sh. Surinder Kumar Awasthi	Crop Improvement	08.01.96 to 30.06.10	149198.00	40, dated 23.08.2010
2.	Mrs.Anuradha	Agronomy, Forage Grassland Management	29.11.04 to 31.07.10	45960.00	42, dated 24.08.2010
3.	Dr. Subhash Chand	Seed Science & Tech.	04.01/06 to 31.08.10	163114.00	44, dated 26.08.2010
4.	Sh. Ritu Raj Mehta	Agri. Engineering	03.01.03 to 31.07.10	59431.00	46, dated 26.08.2010
5.	Smt. Rakesh Pathania	Crop Improvement	05.01.96 to 31.08.10	163114.00	49, dated 30.08.2010
6.	Sh. Dina Nath	Seed Science & Tech.	27.01.05 to 31.08.10	45665.00	50, dated 30.08.2010
7.	Sh. Man Singh	Tea Husbandry & Tech.	22.09.98 to 31.08.10	95049.00	52, dated 03.09.2010
8.	Sh. Manohar Lal	RWRC, Malan	25.09.98 to 31.07.10	94950.00	55, dated 04.09.2010
9.	Sh. Khazan Singh	Tea Husbandry &	29.09.94 to	119575.00	59, dated

		Tech.	31.10.08		07.09.2010
10.	Sh. Chaman Lal	HAREC, Bajaura	02.01.03 to 31.08.10	60485.00	65, dated 10.09.2010
11.	Sh. Prem Chand Sharma	Entomology	05.01.96 to 31.01.10	80884.00	66, dated 10.09.2010
12.	Dr. Rakesh Kumar Sharma	Agronomy	21.10.96 to 30.09.10	143270.00	76, dated 06.10.2010
13.	Sh. Piar Chand	Director Research	01.07.96 to 30.09.10	55857.00	85, dated 23.10.2010
14.	Sh. Anant Ram Thakur	Seed Science & Tech.	01.08.95 to 29.02.08	100855.00	89, dated 30.10.2010
15.	Sh. Roshan Lal	SAREC, Kangra	14.01.99 to 28.02.09	124373.00	92, dated 27.11.2010
16.	Mrs. Rekha Dogra	KVK, Bara	15.11.04 to 31.12.10	50900.00	119, dated 02.02.2011
17.	Dr. Gurudev Singh	HAREC, Bajaura	16.11.04 to 30.09.10	55090.00	128, dated 24.02.2011
18.	Dr. Chaman Lal Chauhan	KVK, Bara	01.01.96 to 28.02.11	153063.00	129, dated 07.03.2011
			<b>G. Total:</b>	<b>1760833.00</b>	

In case of all above mentioned 18 cases an amount of ₹ 17,60,833.00 is recoverable hence the necessary action to recover this huge amount may be taken and compliance intimated to audit.

### **Para-11 Heavy loss of interest due to wrong drawl of advances from University account and retention thereof**

The drawl of contingent advances in the university are inevitable. But during the last ten years it has been observed that in most of the departments, the frequency of drawl of advances has been increased many fold due to the lackness of proper financial management and control which is evident from the positions of contingent advances drawn in the month of march every year. In case of advances which were drawn in march every year it was found that the amounts which were drawn as advances in march were kept in shape of banker cheque/bank draft or in cash for spending in the departments during the whole financial year, and instead of initiating the purchases on bill basis before the fag end of the financial years the huge advances were drawn at the end of year i.e. too without finalizing the codal formalities and placing the supply orders, and in some cases it was found that against the advances which were drawn in the month of march, the supply orders were placed with the firms after 3-4 months i.e. in july & august and the amount of contingent advances were either kept as cash in hand, in chest, in shape of bank drafts or as banker cheques for months together.

The sanction cases for drawl of contingent advances are processed in the concerned departments and routed through the comptroller for obtaining the sanctions of the competent authority, but it has been observed that the procedure laid down in chapter 7 of the accounts manual of the university is neither followed in the concerned departments nor in comptroller office and the sanctions for drawl of advances are accorded in anticipation of finalization of purchase cases and placing the supply orders and without determining the period of supply of equipments/material and after the drawl of contingent advances it takes months together to complete these formalities to effect the purchases finally.

The provisions made in chapter 7 of the accounts manual are re-produced as under:-

(i) Rules 7.5(e) the money should be drawn only when required for immediate disbursement. It is not permissible to draw money from the university accounts in anticipation of demands or to prevent the lapse of allocated funds.

(ii) Rule 7.5(m) No advances are drawn for expenditure which is likely to take a considerable time.

(iii) 7.9 (VII) before drawing advance, disbursing office should satisfy him self that the advance is absolutely essential and unavoidable and required for payment to third party immediately and can not otherwise be raised by completing normal requirements of passing the bills.

(iv) 7.9 (XI) All advances should be got adjusted within a month of their drawl. As far as possible, no advance should remain unsettled before the end of the financial year i.e. after 31<sup>st</sup> march every year.

Therefore, the above provisions and further instructions issued from time to time are not being adhered to in letter and spirit at all levels due to which not only a wrong practice to draw the advances has developed but university is suffering big loss every year due to loss of interest on such huge amounts of contingent advances which are being kept out of university account for months together. Few cases noticed during the period of current report are given as under:-

Sr. No.	Audit Requisition No. & Date	Name of department	Month of drawl of advance	Amount of advance	Date/Month of payment	Retention period	Loss on account of interest @ 10% p.a. /remarks (in ₹)
1.	2.	3.	4.	5.	6.	7.	8.
1.	21, dated 09.07.10	Agronomy	03/2009	65000.00	12.11.2009	07 months	3792.00
2.	31, dated 09.08.10	Soil science	03.2009	135377.00	10.11.2009	07 months	7897.00
3.	32, dated 13.08.10	Plant Pathology	03/2008	389916.00	30.09.2008	06 months	19496.00
4.	48, dated 27.08.10 96, dated 02.12.10	Agri. Economics	03/2009	48000.00	06.04.2010	12 months	4800.00
5.	60, dated 07.09.10	Plant Pathology	05/2008	79000.00	30.05.2009	12 months	7900.00
6.	63, dated 10.09.10	KVK, Mandi	21.04.10	89500.00	22.05.2010	01 month	746.00
7.	64, dated 10.09.10	Horticulture	03/2009	80000.00	22.04.2010	12 month	8000.00
8.	72, dated 23.09.10	Plant Pathology	03/2009	2044235.00	18.06.2010 (of ₹ 1839811)	14 month 17 days	220777.00
9.	102, dated 06.12.10	RSS, Lari	07/2007	120000.00	For 46 days of ₹ 81,478.00 & 4 months & 17 days of ₹ 62,261.00	46 days & 04 month & 17 days	1035.00 2366.00

						<b>Total:</b>	<b>276809.00</b>
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Similar cases were also brought into the notice of comptroller/university authorities vide para No.12 of Audit Report 2007-2008 but inspite of taking remedial measures the tendency to draw the advances has been increased during 2010-2011 which is very serious and against the rules.

Therefore, in all cases, the comptroller may take concrete action to stop this irregular tendency and ensure the drawl of advances according to rules in future and initiate the suitable action to effect the recovery of loss under intimation to audit.

**Para-12 Pay Fixation of teaching/equivalent personnel in the revised pay structure w.e.f. 1.1.2006 on ICAR pattern**

In some cases of pay fixation of teaching staff in the revised pay structure w.e.f. 1.1.2006 notified by the Secretary (Agriculture) to the Govt. of Himachal Pradesh vide notification no. Agr.A(10)-5/82-III dated 30.11.2009 which has been adopted by the university vide notification No. QSD.Bud.5-103/09/CSKHPKV/93350-470 dated 17.12.2009, the following discrepancies were noticed:-

1. As per Annexure-II 2(a)V and VI of the above mentioned notification the following provisions have been made:-

**2(a)(V) “Incumbent Associate Professor/equivalent (Selection Grade) who have completed 3 years in the current pay scale of ₹ 12000-18300 on 1.1.2006 shall be placed in pay band of ₹ 37400-76000 with AGP pay of ₹ 9000.”**

**2(a)(VI) “Incumbent Assistant Professor and equivalent (Selection Grade) who had not completed three years in the pay scale of ₹ 12000-18300 on 1.1.2006 shall be placed at the appropriate stage in the pay band of ₹ 15600-39100 with AGP of ₹ 8000 till they complete 3 years of service in the selection grade, and thereafter shall be placed in the higher pay band of ₹ 37400-67000 and accordingly re-designated as Associate Professor/equivalent.”**

2. In respect of all those incumbents whose pay was to be fixed under the provisions of 2(a) VI as mentioned above table 3 will be applicable. In table 3 the pay fixation formula is given stage wise and not even a single stage has been clubbed for pay fixation in the revised pay structure. But all those incumbents who are to be placed in the pay band of ₹ 37400-67000 with AGP of ₹ 9000 under the provision of 2(a)V as mentioned above table 4 will be applicable and in table 4 the different stages of pre-revised pay scale have been clubbed and pay in the revised pay band has been fixed at one stage. For example in table 4 the pay of all those incumbents who were drawing basic pay of ₹ 13260/-, 13680/-, 14100/- and 14520/- have been placed at ₹ 37600 + AGP 9000 and thereafter too upto last in the table the revised pay has been fixed after clubbing two stages of old pay scale.

3. It is the general rule which has also been clarified by the H.P. Govt. vide letter No.Fin.-(PR)B(7)-1/2009 dated 6<sup>th</sup> November, 2009 and Fin(PR)B(7)1/98-III dated 18.04.2009 which has also been adopted and circulated by the university (copy enclosed) that when the pay is fixed at the minimum of the pay scale/pay band, the next increment is

admissible after the qualifying service of twelve months from the date of promotion/placement (points No 2 of clarification).

4. But in some cases after the placement in revised pay band of ₹ 37400-67000 + AGP 9000 the pay was fixed at the minimum i.e. 37400 + 9000 as on 1.1.2006 and the next increment has been granted/allowed on the old date of increment i.e. which these scientist were drawing in the pre-revised pay scale, which does not appears to be in accordance with the provisions of the rules. The details of such cases noticed in the audit are given as under:-

Sr No	Name & Designation	Existing basic pay on 1.1.2006 in pre-revised pay scale of ₹ 12000-18300	Date of placement in pay band of ₹ 37400-67000 +AGP 9000	Pay fixed in the pay band of ₹ 37400-67000 +AGP 9000	Date on which next increment has been allowed
1	Dr. Chander Kanta	14520	1.1.2006	37400+AGP 9000	1.12.2006
2	Mrs. Sangeeta Attri	14100	1.1.2006	37400+AGP 9000	1.12.2006
3	Dr. Janardan Singh	14520	1.1.2006	37400+AGP 9000	1.9.2008 (Being on EOL)
4	Dr. Mrs. Kamla Mohini	14100	1.1.2006	37400+AGP 9000	1.7.2006
5.	Dr. Ravinder Singh	14520	1.1.2006	37400+AGP 9000	1.7.2006

5. From the above cases it is revealed that Dr. Kamla Mohini was drawing less pay then Dr. Chander Kanta and Dr. Janardan Singh in pre-revised pay scale and after granting annual increment to her on the old date of increment i.e. 1.7.2006 she has started drawing more pay then the these scientists whose increment as per the old date of increment has been granted on 1.12.2006 and 1.9.2006. Hence, after the placement at the minimum of the revised pay band the increment is admissible after qualifying service of twelve months otherwise numerous cases of anomaly will take place. Hence the decision to grant the annual increments to those employees whose pay has been fixed at minimum before the qualifying period of twelve months may be re-examined in view of the above provisions immediately to avoid wrong payments on this account and in case of any doubt the matter may be got clarified from govt. and compliance intimated to audit.

(A.R No. 02 dated 010.05.2010 & No.184-91, 03.08.2010 Registrar office)

**Copy of Office Letter No FIN(PR)B(7)1/98-III DATED 18<sup>TH</sup> APRIL 2002 RECEIVED FROM THE F.C.CUM-SECRETARY(FINANCE) TO THE GOVT. OF H.P. ADDRESSED TO ALL ADMINISTRATIVE DEPARTMENT OF THE GOVERNMENT OF HIMACHAL PRADESH.**

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**Sub: Clarification regarding date of Annual Increment of placement in higher/next pay scale.**

I am director to invite a reference to Notification No. FIN(PR)B(7)-1/98 dated 01.09.1998 vide which the post-wise pay scales have been revised w.e.f. 01.01.1996 and to say that number of references have been received from various quarters seeking clarification

regarding date of next increment a result of fixation of pay on placement in the next higher pay scale on completion of requisite period of service. The matter has been examined and the position is clarified as under:-

POINT	CLARIFICATION
Whether the date of next annual increment of Govt. servant on placement in the next higher pay scale on completion of requisite years of service, shall fall due after completion of 12 months from the date of placement or the date of increment shall remain unchanged	The date of annual increment on placement in the next higher pay scale on completion of requisite years of service shall fall due after completion of 12 months from the date of such placement if it is at the minimum of that scale. In case the placement is at a stage equal to (i.e. the stage of pay in the existing lower scale) or higher than the minimum of the higher scale, the date of annual increment shall remain unchanged.

**CSK HIMACHAL PRADESH, KRISHI VISHAV AVIDYALAYA PALAMPUR.**

**“ACCOUNTS BRANCH”**

**Endst No. 2-14/89/CSKHPKV/(A/cs)/- 41732-865**

**dated 14.06.2002**

Copy of above is forwarded for information and necessary action to:-

1. All Statutory officers, CSKHPKV, Palampur.
2. All Heads of Departments/offices, CSKHPKV, Palampur.
3. All Asso. Director/Incharges, CSKHPKV Palampur
4. All Executive Engineering (Const. & Design/Architect, CSKHPKV, Palampur.
5. The Medical Officer, CSKHPKV Palampur
6. All Deputy Registrars/Assistant Registrars, CSKHPKV, Palampur.
7. All Drawing & Disbursing officers, CSKHPKV
8. The Joint Controller (Local Audit) CSKHPKV Palampur
9. Secretary to the Vice-Chancellor, CSKHPKV Palampur
10. Law Officer, CSKHPKV, Palampur.
11. PS/PA to the Vice-Chancellor/Registrar/Comptroller, CSKHPKV, PLP

**Sd/-**

Assistant Registrar (A/cs)  
CSKHPKV, Palampur.

**Para-13 Pay fixation of Sh. Ranvir Singh, Sr. Asstt. w.e.f. 01.01.2006**

Consequent upon his promotion to the post of Senior Assistant on regular basis vide office order No. 10-6/85-CSKHPKV(Estt.)/18715-69 dated, 21.3.2007, Shri Ranvir Singh Bhadwal vide dairy No. 3423 dated 10.4.2007 opted for pay fixation on promotion under saving clause to FR 22(1)a(1) w.e.f. 31.10.2005 (FN) i.e. date of joining on promotion and re-fixation of pay under 22(1)(a)(1) from 1.7.2006 i.e. after earning annual increment in the substantive post.

Before his promotion he was drawing basic pay ₹ 6600/- per month. On promotion he was only entitled for one increment because one increment was granted to him

w.e.f. 1.1.2004 on account of proficiency step up (ACP). On promotion w.e.f. 31.10.2005 as per option his pay was fixed at ₹.6800/- i.e. (6600 +200) vide office order No. 7-434/87-CSKHPKV (Estt.)30724-30 dated 8.5.2006.

Thereafter consequent upon revision of pay scales w.e.f. 1.1.2006 the pay of Shri Ranvir Singh has been fixed at ₹ 12650+3800=16450 on the basis of existing pay (after promotion) of ₹ 6800/- per month and next increment has been allowed on 1.7.2006 vide office order No. QSD.7-434/87-CSKHPKV(Estt.)39474-79 dated 26.4.2010. Therefore if the basic pay of ₹ 6800/- is to be taken for pay fixation in the revised pay w.e.f. 1.1.2006 then the next annual increment is admissible after qualify service of twelve months from the date of promotion i.e. 31.10.2005 and if the pay is to be re-fixed as per option as mentioned above after earning the annual increment then the basic pay is to be taken as 6600/- i.e. the pay which he was drawing before his promotion and in that case the next date of increment will be admissible after twelve months from the date of fixation of pay after earning annual increment on 1.7.2006.

Therefore, the fixation of pay in the revised pay structure and grant of annual increment thereafter may be re-examined in view of above stated position and in case of any doubt the matter may be got clarified from the govt. under intimation to audit.

(A. R. No. 5 Dated, 12.05.2010 Registrar office)

**Para-14 Recovery of ₹ 34142.00 excluding allowances etc. on account of grant of erroneous special increments/allowances for promoting small family norms in favour of re-employed security personnel.**

Consequent upon the withdrawal of the office orders mentioned in column No. 8 of the table given below vide Registrar office order No.QSD.8-1291/2K-CSKHPKV(Estt)-8230-42 dated 02 Feb.2011 regarding the erroneous grant of special increment/allowance for promoting the small family norms in favour of re-employed security staff, a sum of ₹ 34142.00 excluding allowances is required to be recovered from the individual concerned as per detail given below:

Sr. No.	Name & Designation	Date of appointment	Rate of special Increment Per month (in ₹)	Period of Recovery	Month	Total recovery (in ₹)	Office order
1.	2.	3.	4.	5.	6.	7.	8.
1.	Sh. Surinder Kumar, Security Supervisor	19.07.1986	6.00	19.07.86 to 31.07.86	13 days	3.00 (excluding allowances)	Office order No. 9-683/86-HP KV(Estt)/61099-103 dated. 21. 10.1991 and office order even file no. 88360-63 dated. 11.12.2002
	-do-		6.00	01.08.86 to 31.12.95	113 Months	678.00 (excluding allowances)	
	-do-		100.00	01.01.96 to 31.01.08	145 Months	14500.00	

	<b>Total</b>					<b>15181.00</b>	
2.	Sh. Madan Lal, Security Guard	13.08.2002	100.00	13.08.02 to 31.08.02	19 days	61.00	Office order No. 8-1294/2000-CSKHP KV(Estt)/-52886-92 dated. 02.08.2006.
	-do-		100.00	01.09.02 to 28.02.11	102 Months	10200.00	
	<b>Total</b>					<b>10261.00</b>	
3.	Sh. Piar Chand, Security Guard	24.04.2000	100.00	01.12.03 to 28.02.11	87 Month	8700.00	Office order No. 8-1294/2000-CSKHP KV(Estt)/-52886-92 dated. 02.08.2006.
	<b>Total</b>					<b>8700.00</b>	
	<b>G.Total</b>					<b>34142.00</b>	

Therefore the immediate steps to recover the excess/wrong paid amount may be taken and after making the full recovery the compliance may be intimated to audit.  
(A.R. No. 123 dated, 11.02.2011 Comptroller office)

### **Para-15 Counting of extra ordinary leave period for annual increments and other service benefits.**

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

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

**Clarification from the Deputy Secretary to the Government of India Department of Agriculture Research and Education, New Delhi and Principal Secretary (Agri.) to the Govt. of Himachal Pradesh have been received on the both issues. It has been held by both the quarters that the period of contact appointment and EOL availed for the purpose not countable under Rules”.**



It is evident from the attached list that in the case of Dr. Adarsh Kumar, Dr. A.K. Goel and Dr. V.K. Suri the EOL period has been counted for annual increments and all other purposes, the details of which are given in audit requisition No. 74 dated 01.10.2010.

**(1) Dr. Adarsh Kumar, COVAS**

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

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

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

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

**(2) Dr. A.K. Goel**

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

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

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

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

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

**(3) Dr. V.K. Suri**

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

Therefore, as per details given in Audit Requisition No.74 dated 01.10.2010, out of 11 scientists, the EOL period of 8 scientists has not been counted for annual increments and other service benefits and in case of 3 scientists at serial No. 8,9 and 10 the EOL period has been counted for the grant of annual increments and other benefits which is self contradictory. Therefore, these cases may be re-examined with reference to the rules and instructions issued by the State/Centre Govt. from time to time and Registrar's office letter No.QSD.5-166/06-CSKHPKV (Estt.)/10859-60 dated 12<sup>th</sup> February, 2009 addressed to Dr. Alok Sharma under intimation to audit

**(A. R.No. 74 dated, 01.10.2010 Registrar office)**

**Para-16      Payment of ₹174162.00 on account of award given by the arbitrator in case of "C/O 11 No Teacher's Residences"**

In the total award payment awarded by the arbitrator amounting to ₹ 2,42,941.00 (₹ 138329+104612), it has been observed that in the award of claim No. 2 of C/O 11 Nos. Teachers Residences, the arbitrator has awarded an amount of ₹ 1,74,162.00 (99,167+74,995) due to the lapses on the part of the department and held the department responsible for closing the contract late by 425 days. The arbitrator's judgment is re-produced as under:-

"It is observed that on the applications for extension of time under clause 5 of the agreement, time extensions were granted thrice for the periods 01.10.95 to 30.06.96, 01.07.96 to 31.12.96 and 01.01.97 to 31.07.97. As per the agreement the work was to commence on 30.12.94 and completed by 30.09.95. The work could not be completed to the scope as per the agreement and the agreement was closed under clause 13 curtailing the scope of the work by the respondent/ executive engineer vide letter No.1788-89 dated 16.03.99 (Annexure R-9 to statement of defense). Evidently, extension of time has been granted only up to 31.07.97 whereas the contract was closed on 16.03.99. Thus no extension of time for the period 01.08.97 to 16.03.99 has been granted. A perusal of the applications for extension of time, details of hindrances submitted by both the parties as aforesaid reveals that there is admittedly a delay of 425 days attributable to the respondent. For the remaining period of prolongation, the delay cannot be attributed to the respondent/executive engineer. Therefore, the claimant/contractor is entitled to compensation for loss suffered due to extra overheads incurred during 425 days of prolongation. The claimant/contractor has placed on record copies of Muster-Rolls as aforesaid in support of this claim. It is observed that he had to incur extra expenditure @ ₹ 7,000.00 per month on account of wages of junior engineer a supervisor and chowkidar during the prolongation period of 425 days. Therefore, the loss incurred on this account during the said period of 425 days works out to 425x7000/30 equal to ₹ 99,167.00. Accordingly compensation amounting to ₹ 99,167.00 is considered responsible and awarded in favour of the claimant/contractor".

2. In addition to above, simple interest @ 7.5% p.a. has been awarded in favour of contractor as per detail given in claim No. 1.

3. Therefore, the responsibility for the total loss of Rs.99,167.00+74,995.00 interest which comes to ₹ 1,74,162.00 due to departmental lapse may be got fixed under intimation to audit.

However, the bill of arbitrator award was admitted for payment keeping in view its legal importance, subject to the condition that the reply of above audit observations based on solid facts is furnished as early as possible, but the compliance is still awaited.

(A. R. No. 100, Dated, 04.12.2010, Executive Engineer

(D)

**Para-17      Violation of statutory provisions/rules in the payment case of ₹26,60,000.00 to the President HOFF under RKVY Project “Promotion of organic Agriculture” by the university administration.**

In view of article 45 of Himachal Pradesh Universities of Agriculture, Horticulture and Forestry Act, 1986, statutes 9.13 and 13.2 of CSKHPKV, Palampur 1988 and further provisions made in Rule 2.37 (a to f) of university accounts manual, the H.P. state govt. has appointed local audit department as the statutory audit agency to conduct the pre and post audit of the accounts of CSKHPKV, Palampur.

(ii) In Rule 2.37 (b) it has been provided that: no cheque shall be drawn from the bank account unless the Resident Audit Incharge has recorded pre-audit effacement on the relevant vouchers showing the amount admitted by him for payment”

(iii) On 11.10.2010, the comptroller endorsed the copy of letter No. Bud.2-612/CSKHPKV/04/95727-32 which was address to the President HOFF (Himachal Organic Farmers Forum) to the Joint Controller(audit) vide which payment amounting to ₹ 26,60,000.00 was made vide Bank draft No. 747989 dated 06.10.2010 to the President HOFF to carry out the project work. **This payment was made by the university authority without pre-audit at its own level.**

(iv) Immediately after the receipt of above letter in audit the matter was taken with the comptroller vide audit requisition No. 101 dated 04.12.2010 to make the following points clear:-

- (a) Authority to make the payment without pre-audit may be pointed out.
- (b) Credit of above amount in the account of HOFF may be confirmed and intimated.
- (c) The amount has been paid out of the state govt. grant received under RKVY project and grant utilization certificate is to be issued by the university to the funding agency hence monthly expenditure may be obtained and incorporated in the monthly account.
- (d) Steps taken to exercise the watch and control on the expenditure to be incurred by the President HOFF.

But despite of above and audit requisition No. 19 for the year 2011-2012 and subsequent reminders no action to settle this serious financial irregularity was initiated by the university administration which is again brought into the notice of higher authorities of state govt. for taking immediate action to stop the violation of Act, Statutes and university accounts manual in financial matters. The comptroller may also ensure and certify that no other such payments/money transfer from university account have been made otherwise all such cases may be got regularized by obtaining special sanction/relaxation from the state govt.

(A.R.No. 101 dated 04.12.2010, Comptroller office)

**Para-18 Post Audit of Department of Tea Husbandry, CSKHPKV, Palampur for the period from 01.04.2001 to 31.03.2011.**

**(i) Short realization of ₹9,17,953.00 on account of supply of green tea leaves to Co-operative Factory Kallu-Di-Hatti.**

The Tea Department sold/supplied the produce of green tea leaves to Co- operative Factory at Kallu-Di-Hatti upto 27.04.2009 on the sale rates fixed by the tea factory management and further approved by the university from time to time. During the audit it has been observed that at the time of sale of green tea leaves to co-operative tea factory the bills have not been raised as per rule 18.11 (a) of university accounts manual. Rule 18.11 (a) provides that in all cases when the crop/produce is sold to any institution out side the university a bill in form KVV-18/6 shall be issued and the recovery watched through a register of credit sales in form KVV 18/7. From the sale and payment receipt records it appears that the daily produce of green tea leaves entered in the crop/stock register was being transferred to the tea factory without taking grade wise acknowledgement, because the gradation of green tea leaves was very important as the different rates were being approved for different grade of tea leaves. No subsidiary record to cross check the due and actual received payments has also been prepared by the department to cross check the total monthly or quarter wise sale proceeds and payments received which is very serious. The violation of fundamental rules i.e. not to raise the bills and thereafter non reconciliation of income with the credit sale account is a serious financial irregularity and because in the transactions having monetary value in crores such serious lapse can put the university into heavy financial loss.

On random basis the total sale proceeds and payments received in respect of financial year 2003-2004, 2004-2005, 2006-2007, 2007-2008 and 2008-2009 were test checked and it has been found that during these years payments worth ₹ 9,17,953.00 have been received less, the details of which are given as under:-

<b>(1)Year 2003-2004</b>							
<b>Sr. No.</b>	<b>Month/ Year</b>	<b>Quantity of green tea leaves supplied</b>			<b>Amount realizable</b>	<b>Amount realized during the year &amp; (Receipt No. &amp; date)</b>	
		<b>Banuri Farm (Kg.)</b>	<b>Main Tea Farm (Kg.)</b>	<b>Total (Kg.)</b>			
1.	03/2003	372	683	1055	18494.00	0	0
2.	04/2003	14894	12946	27840	302833.00	152000.00	32/3685 08.07.2003
3.	05/2003	10102	5616	15718	130682.00	91000.00	35/3685 08.08.2003
4.	06/2003	1881	1699	3580	43402.00	92555.00	44/3685 01.09.2003
5.	07/2003	14380	12646	27026	229533.00	97525.00	83/3685 21.11.2003
6.	08/2003	6958	8231	15189	157529.00	43291.00	19/8686 23.12.2003

7.	09/2003	10364	6615	16979	147221.00	69500.00	36/3686 21.01.2004
8.	10/2003	2058	2353	4411	37506.00	69500.00	52/3686 18.03.2004
				111798	<b>1067200.00</b>	<b>615371.00</b>	
<b>Difference/shortage 1067200-615371 = ₹ 4,51829.00</b>							

<b>(2) Year 2004-2005</b>						
<b>Month/ Year</b>	<b>Quantity of green tea leaves supplied</b>			<b>Amount realizable</b>	<b>Amount realized during the year &amp; (Receipt No. &amp; date)</b>	
	<b>Banuri Farm (Kg.)</b>	<b>Main Tea Farm (Kg.)</b>	<b>Total (Kg.)</b>			
03/2004	2088	3137	5225	82178.00	90846.00	62/3686, 22.05.2004
04/2004	8620	6780	15400	174749.00	79000.00	68/3686 16.06.2004
05/2004	3307	2036	5343	71803.00	78377.00	71/3686, 23.07.2004
06/2004	4894	4007	8901	110745.00	73500.00	72/3686 06.08.2004
07/2004	13234	12735	25969	254096.00	73297.00	75/3686 04.09.2004
08/2004	6160	6462	12622	146015.00	119605.00	77/3686 06.10.2004
09/2004	8514	7650	16164	171279.00	122500.00	87/3686 25.10.2004
10/2004	1547	2524	4071	46697.00	123871.00	92/3686 21.11.2004
			93695	<b>1057562.00</b>	<b>760996.00</b>	
<b>Difference/shortage 1057562-760996 = ₹ 296566.00</b>						

<b>(3) Year 2006-2007</b>						
<b>Month/ Year</b>	<b>Quantity of green tea leaves supplied</b>			<b>Amount realizable</b>	<b>Amount realized during the year &amp; (Receipt No. &amp; date)</b>	
	<b>Banuri Farm (Kg.)</b>	<b>Main Tea Farm (Kg.)</b>	<b>Total (Kg.)</b>			
03/2006	1086	2386	3472	53752.00	127356.00	48/4018, 10.01.2006
04/2006	15110	13302	28412	309371.00	70000.00	49/4018, 17.01.2006
05/2006	4733	5858	10591	99647.00	70000.00	57/4018,

						07.03.2006
06/2006	7919	7092	15011	144387.00	58767.00	78/4018, 27.05.2006
07/2006	13085	11070	24155	227385.00	111000.00	83/4018, 20.06.2006
08/2006	12133	8911	21044	193092.00	112502.00	85/4018, 19.07.2006
09/2006	13338	7755	21093	192151.00	119365.00	87/4018, 05.08.2006
10/2006	4278	3611	7889	73384.00	108536.00	88/4018, 02.09.2006
11/2007	697	868	1565	13694.00	155000.00 152887.00 99315.00	91/4018, 10.10.2006 92/4018, 07.11.2006 06/4019, 05.12.2006
			133232	<b>1306863.00</b>	<b>1184728.00</b>	
<b>Difference/shortage 1306863-1184728 = ₹ 122135.00</b>						

<b>(4) Year 2007-2008</b>						
<b>Month/ Year</b>	<b>Quantity of green tea leaves supplied</b>			<b>Amount realizable</b>	<b>Amount realized during the year &amp; (Receipt No. &amp; date)</b>	
	<b>Banuri Farm (Kg.)</b>	<b>Main Tea Farm (Kg.)</b>	<b>Total (Kg.)</b>			
03/2007	145	243	388	6073.00	101500.00	15/4019 12.01.2007
04/2007	21384	19601	40985	416250.00	109396.00	20/4019 09.02.2007
05/2007	5761	6450	12211	115218.00	89500.00	23/4019 22.03.2007
06/2007	3920	5201	9121	87907.00	64955.00	25/4019 20.04.2007
07/2007	9350	9955	19305	212035.00	97000.00	26/4019 29.05.2007
08/2007	6927	5400	12327	140666.00	95701.00	31/4019 22.06.2007
09/2007	5748	4158	9906	111448.00	96500.00	32/4019 13.07.2007
10/2007	1820	2143	3963	45428.00	111500.00	34/4019 08.08.2007
			0	0	111886.00	36/4019 07.09.2007
			0	0	123849.00	38/4019 10.10.2007

			0	0	112889.00	44/4019 04.12.2007
			108206	1135025.00	1114676.00	
<b>Difference/shortage 1135025-1114676 = ₹ 20349.00</b>						

<b>(5) Year 2008-2009</b>						
<b>Month/ Year</b>	<b>Quantity of green tea leaves supplied</b>			<b>Amount realizable</b>	<b>Amount realized during the year &amp; (Receipt No. &amp; date)</b>	
	<b>Banuri Farm (Kg.)</b>	<b>Main Tea Farm (Kg.)</b>	<b>Total (Kg.)</b>			
03/2008	1260	1370	2630	38296.00	98000.00	48/4019 08.02.2008
04/2008	13228	12552	25780	305080.00	115638.00	61/4019 06.05.2008
05/2008	4207	5236	9443	107189.00	139000.00	71/4019 03.06.2008
06/2008	8478	11584	20062	223945.00	136821.00	84/4019 05.07.2008
07/2008	6466	8491	14957	158495.00	134000.00	85/4019 04.08.2008
08/2008	4051	6434	11085	116352.00	131021.00	93/4019 04.09.2008
09/2008	3157	3486	6643	75516.00	96000.00	13/4867 08.10.2008
10/2008	1836	2804	4640	49667.00	111986.00	28/4867 01.11.2008
			0	0	85000.00	40/4867 05.12.2008
			95240	1074540.00	1047466	
<b>Difference/shortage 1074540-1047466 = ₹ 27074.00</b>						

**(₹ 451829.00+296566.00+122135.00+20349.00+27074.00= ₹ 917953.00)**

In view of above position to ensure that there is no more financial loss to the university due to short realization of payments of green tea leaves sale proceeds the following immediate action may be taken

- (i) From the date of not raising/issuing the bills the month wise sale and payment receipt account may be prepared.
- (ii) In the stock register where from the produce was finally transferred to co-operative factory, the reference of receipt No. & date or cash book page No. where the payment has been received may be entered.

- (iii) In case of any difference the matter may be reconciled on the basis of acknowledgement records prepared at the time of handing over the produce to the factory incharge/authorities.
- (iv) The short realization of ₹ 9,17,953.00 has been worked out on the basis of random test checking at the time of post audit, but the entire position may be re-checked departmentally to ascertain the factual position in this case and in case of more or less short realization the matter may be taken up with the Tea Factory Management to recover the less received amount failing which its financial responsibility may be fixed and compliance intimated to audit.

**(ii) Less accountal of 237.80 kgs green tea leaves worth ₹ 22,430.00.**

As per the prevailing practice in the department after plucking green tea leaves the entry of total produce was recorded in the crop register and thereafter the same was entered in the stock register while checking the accountal of produce of crop registers. In the stock registers where from it was finally sold/transferred for further processing, it has been observed that on 16.05.2001 and on 23.04.2002 against the total produce of 581.30 kgs only 343.50 kgs. green tea leaves were accounted for in the stock register and thus 237.80 kgs green tea leaves were less accounted for, the full details of which are given as under:-

Sr.No.	Date	Field No.	Crop Register page No.	Total produce entered in crop register	Total produce entered in stock register	Stock Book page No.	Shortage (in kgs.)
1.	16.05.2001	7(OTF)	31	178.50 kgs.	55 kgs.	32/77	123.50
2.	23.04.2002	6(OTF)	55	402.80 kgs.	288.50 kgs.	20/107	114.30
			<b>Total</b>	<b>581.30 kgs.</b>	<b>343.50 kgs.</b>		<b>237.80 kgs.</b>

The reasons for less accountal and factual position regarding financial loss worth ₹ 22,420.00 (59 kgs. finished tea equal to 25% of raw material @ 380.00 per kgs.) may be ascertained departmentally and the loss may be made good from the person at fault and compliance intimated to audit.

**(iii) Non-accountal of Green Tea Leaves in Crop Register**

During the checking of quantity of green tea leaves plucked by the labourers and entered in the crop register and its cross entries made in the concerned stock register, it has been observed that, as per page No. 49 of the crop register for the year 2001, 3400 number old tea plants were existing in field No. 2 (NTF) (B) out of which 300 old plants (Kangra local variety) were uprooted, vide endstt. No. 2-14/99-CSKHPKV/239 dated 05.02.2002 and 1775 young plants(tea) of breeding material(planted in 1993) were entered, but no out put in the form of green tea leaves out of these 3100(3400-300) tea plants and breeding material out of 1775 plants(planted in 1993) was found entered in the crop register. Reasons for non accountal of produce from these plants may be explained and justified in audit.



**(iv) Use of LPG as an alternate source of fuel in Tea Processing Unit.**

While checking the accountal and disposal/consumption of diesel and LPG purchased for fuel for tea processing unit of the department it has been observed that, in the following cases both sources of fuel i.e. diesel and LPG were applied, but reason for use of LPG as an alternate source of fuel was not explained on record.

<b>Sr. No.</b>	<b>Date</b>	<b>Particulars</b>	<b>SB E/P</b>	<b>SB No.</b>	<b>Qty. in Nos.</b>	<b>Qty. in ltrs.</b>
1.	01.05.08	10 No. of LPG cylinders vide indent No. 6	05/085	S.B. No. 2 POL/Fuel TPU	10 Cyls.	-
2.	07.05.08	Diesel vide indent No.7	09/03	-do-	-	10 Ltrs.
3.	01.08.09	Diesel vide indent No. 28	31/18	-do-	-	30 Ltrs.
4.	04.08.09	Diesel vide indent No.29	32/18	-do-	-	50 Ltrs.
5.	05.08.09	Diesel vide indent No.30	33/18	-do-	-	32 Ltrs.
6.	06.08.09	Diesel vide indent No.31	35/19	-do-	-	75 Ltrs.
7.	07.08.09	Diesel vide indent No.32	36/19	-do-	-	65 Ltrs.
8.	08.08.09	Diesel vide indent No. 33	37/19	-do-	-	80 Ltrs.
9.	09.08.09	Diesel vide indent No. 34	38/19	-do-	-	40 Ltrs.
10.	15.08.09	LPG Cyl. vide indent No. 36	13/86	-do-	3 Cyls.	-
11.	16.08.09	LPG Cyl.vide indent No.37	14/86	-do-	3 Cyls.	-
12.	17.08.09 18.08.09	Diesel vide indent No. 38 & 39	39/19 40/19	-do-	-	130 Ltrs.
13.	21.08.09	Diesel vide indent No.41	42/19	-do-	-	85 Ltrs.
14.	22.08.09	Diesel vide indent No.42	43/19	-do-	-	70 Ltrs.
15.	23.08.09	Diesel vide indent No. 43	44/19	-do-	-	70 Ltrs.
16.	24.08.09	Diesel vide indent No. 44	45/19	-do-	-	20 Ltrs.
17.	27.08.09	Diesel vide indent No. 45	47/20	-do-	-	80 Ltrs.
18.	28.08.09	Diesel vide indent No.46	48/20	-do-	-	60 Ltrs.

Hence, reason for use of LPG along with diesel which is costly as alternate source of fuel may be justified and put on record after the approval of the competent authority and in future too the concept of economic use of fuel may be given top priority to improve the economic health of the university.

**(v) Processing of finished tea from green tea leaves.**

It has been observed that the tea is being produced from green tea leaves of university tea gardens, in tea processing unit of the department since 18.04.2008 and on cross verification of finished tea produced in the concerned stock book and its sale/disposal, it was found that 22 to 25% finished tea is prepared with green tea leaves (by weight). The norms in support of this percentage of finished tea of the green tea leaves were asked for by the audit vide letter No. LAD/Post Audit/2011/-03 dated 20.07.2011 and it was clarified by the department vide letter No.2-12/11/Audit/1050 dated 21.07.2011 that as per research reference, the 25% recovery of finished tea from green tea leaf is, under controlled condition, involving no grading of made tea product. The percentage recovery of made tea to green tea leaves is based on research which may be got approved from the competent authority of the university to be applied as norm in future. It is also stressed that the norm of finished tea prepared by the co-operative tea factory where green tea leaves of university tea garden is also supplied may be obtained and cross checked with the norms applied in the University to ensure that the correctness of norms of finished tea applied in the university tea factory to avoid any loss.

**(vi) Grading of green tea leaves, supplied to Co-operative tea-factory.**

During post audit, it has been observed that green tea leaves were supplied to co-operative tea-factory at Kalu-Di-Hatti (Maranda) w.e.f. 01.04.2001 to 27.04.2009 after 27.04.2009 to 31.03.2011 to the Co-operative Tea-factory at Baijnath. The grade wise rates of green tea leaves were fixed by the factory management and approved/adopted by the University. The method/system of grading of green tea leaves were asked by the audit vide letter No. LAD/Post Audit/2011/02, dated 20.07.2011 and it was replied by the department vide letter No. 2-12/011(Audit)/-1053 dated 21.07.2011 that the weighing of plucked tea (green leaf) and rough grading was done by the technical staff of the department daily as and when the leaves were supplied to the co-operative tea-factory. The grading of green tea leaves as done by the factory level, is cross checked on intimation of grades from the factory and in case of variation in grades, the departmental committee visit the factory and the grading as done by factory is analysed. But in support of this process the documentary records was not put up in audit. Therefore, it may be ensured that no loss to the university was sustained due to low grading by the co-operative societies.

**(vii) Shortage in Stock of packing cartons.**

50,000 Numbers of Inner Silver Foil carton of 250 grams packing capacity were purchased vide bill No. 94 dated 28.05.2008 from M/s. Pakeeja Offset Printers, Amritsar, out of which 22,250 Nos. of cartons were issued for packing of finished tea of various grades vide indent number 98 dated 15.06.2009, out of which 20,475 Nos. of cartons were issued for packing (grade-A=7641, grade B=4202, C=1223 & D=2400, E=5009= total 20,475) of tea. Balance stock of cartons vide E/P No. 3/12 of consumable stock register No. 3(tea processing unit) was 27,750 as verified physically by the competent authority. Hence out of 22,250 cartons issued for packing 1775(22,250-20475) were found short, the accountability for the same may be got fixed and amount recovered under intimation to audit. It may also be ensured that these cartons were not misused with finished tea.

**(Ref. No. 536-39 dated, 19.12.2011, Tea Husbandry)**

**Para-19 Recovery of cost of Cement, Sand, Crusher & Boulder etc. amounting to ₹ 34,929.00 for the Construction of Path in the Poly Houses.**

For the construction of 6 No. poly houses an amount of ₹ 14,36,400.00 was drawn as advance in 03/2010 and the work on lowest quotation basis was awarded to M/s. Jain irrigation system, Chandigarh vide supply order No.Veg./Lab/CS KHPKV/2073 dated 13.11.2009 by the vegetable department.

As per supply order the poly houses with specified specifications were to be completed by the firm which also include c/o of internal path and no material was to be supplied by the department. Although M/s. Jain had quoted his rate with certain conditions, which were not accepted by the department while placing the supply order and in the comparative statement also while determining the lowest rates these conditions were not taken into consideration. The department purchased the following material and provided to the contractor/supplier for the construction of path in the poly houses:-

Sr. No.	Bill No. & Date	Name of the Firm	Description	Amount
1.	36, dated 15.07.2010	Sh. Kartar Singh Pathania, Govt. Contractor	17.14Cm Boulder @ 570 cum	9770.00
2.	1, dated 21.07.2010	Sh. Vishal Dogra, Govt. Contractor	17.22.cum Crushed Stone of 12.5 mm @ Rs. 655 + VAT	11843.00
3.	37, dated 24.07.2010	Sh. Kartar Singh Pathania, Govt. Contractor	8 cum Boulder @ Rs. 570 cum	4560.00
4.	087026, dated 14.07.2010	M/s. H.P. Agro Industry Corporation, Maranda	30 bag ACC Cement + charges	8756.00

Therefore, the entire cost of the material supplied by the department may be recovered from the firm and compliance intimated to audit.

**(A.R. No. 41 dated 23.08.2010 Veg. Science)**

**Para-20 Violation of rules in the purchase case of Translides by the Director, Extension Education.**

For the purchase of translides temporary advance amounting to ₹ 1,22,620.00 was drawn vide voucher No.4/101 in March,2008 and adjustment account was put up in audit in August, 2010 while checking the adjustment account, the following discrepancies were noticed:-

(1) The approval of the spot purchase committee was conveyed by the comptroller vide office letter No. QSD.Bud.3-1/CSK HPKV/ 07/22608-10 dated 31.03.2008. As per the approval of the competent authority the purchases were to be finalized by confirming the lowest market rates within and out side H.P. markets.

(2) Assistant Registrar of Director, Extension Education vide office letter No. DEE/Cash/CSKHPKV/08/6637 dated 08.05.2008 requested the manager SBI HPAU, Palampur to prepare the banker cheque of the total amount of advance i.e. ₹ 1,22,620.00. But no record in support of keeping the amount in banker cheque was put up in audit.

(3) In spite of making the purchase through spot purchase committee the Director, Extension Education vide office NIQ No. 9-4/Store/ DEE/ 9698-9703 dated 15.07.2008 invited quotations from six supplier as mentioned in audit requisition.

There was no proof of postal correspondence or any other confirmation that the NIQ were delivered to all the above firms. It was a big purchase and the NIQ should have been sent through registered post.

(4) M/s. Research Aid and M/s. Sood Enterprises are Palampur based firms but it is clear from the postal envelopes that the quotations of both the firms were posted from Maranda on the same day, i.e. on 29.07.2008 therefore, the possibility of posting of these quotations just to meet out the codal formalities can not be ruled out. Moreover, it is also pertinent to mention here that maximum firms to whom the NIQ was shown sent does not deal with the required material.

(5) The quotations were opened by Dr. Ashok Kumar, Dr. A.D. Bindra and Sh. P.D. Sharma on 31.07.2008 and rates on the basis of lowest quotation basis in favour of M/s. Sood Enterprises were approved by the Director, Extension Education on 30.08.2008.

(6) The supply order was given to M/s. Sood Enterprises by the DEE vide office letter No. 9-4/DEE/Stores/CSKHPKV/3543 dated 28.03.2009 i.e. 8 months after the approval of rates and one year after the drawl of advance. The firm supplied the material on 31.03.2009 and the adjustment account was put up in audit in August, 2010.

In view of above serious irregularities the case was referred to the comptroller to investigate the following reasons:-

- (i) Why the purchase was not made through spot purchase committee despite of the approval of the Hon'ble Vice-Chancellor.
- (ii) Under what circumstances the quotations were called after 4-5 months the drawl of advance and supply order was placed after 7 months of approval of lowest rates by the DEE.
- (iii) If the purchase was to be made after one year i.e. in 3/2009 why the advance was drawn in 03/2008.
- (iv) The relevant record may also be called for to verify that during the entire period the amount was not misused at any level and was kept in shape of banker cheque or bank draft otherwise it tentamounts to misappropriation.
- (v) How the work for one year was carried out without this urgent material and to ensure the quality as the way, this purchase has been made and special inspection report by obtaining detailed specifications to justify the cost may also be obtained.

- (vi) The violation of the financial rules may also be accounted for and to stop such unwanted practices, necessary steps may be taken and this adjustment case may be sent through comptroller office to ensure quick disposal otherwise it has been noticed that such cases are not attended for year together.

But despite of the special reference the comptroller also did not took any cognigence of the above serious violation of rules. Hence this case is again brought into the notice of higher authorities for taking suitable action in this case.

**(A. R. No. 37 dated, 20.08.2010 Comptroller office)**

**Para-21 Net loss of ₹18,000.00 due to less receipt of earnest money from M/s. Raghubir Singh Supplier in the purchase case of wheat straw in the university Live Stock Farm.**

HPFR, 2009 notified by the H.P.State Govt. were adopted by the university vide notification No. QSD.Bud. 1-16/CSKHPKV/8781-8898 dated 28.01.2010. As per Rule 106 of HPFR, 2009 the earnest money equal to 2 to 5% of the tender amount should be obtained from the tenderers. In the purchased case of wheat straw the payment of which was put up in audit vide voucher no.129 & 131 in september, and october, 2010 it was observed that from the first lowest tenderer M/s. Raghubir Singh against the total earnest money of ₹ 20,000.00 only ₹ 2,000.00 was received and on the basis of lowest rate quoted by the firm the supply order was given to this firm. But this firm did not supply the wheat straw.

Consequently to meet out the urgent and daily feeding requirement of wheat straw the supply was obtained from the 2<sup>nd</sup> lowest firm, the rate of which were considerably higher than the first firm and the earnest money of ₹ 2,000.00 of first firm was forfeited.

Therefore, had the full due amount of earnest money been received from the first firm then the loss of ₹ 18,000.00 could have been avoided which may be recovered from the firm or it may be recovered from the person at fault and compliance may be intimated to audit.

**(A.R. No. 84 dated 23.10.2010, Live Stock Firm)**

**Para-22 Disposal of polylined tank sheet and polyhouse UV stabilized white film/sheet amounting to ₹ 89,719.00 & ₹ 82,152.00**

Director, Extension Education purchased poly house UV stabilized white sheet and poly lined tank sheet amounting to ₹ 89,719.00 and ₹ 82,152.00 and submitted for the payment vide voucher No. 78/40 and 79/40 in October, 2010 in audit. These payments were admitted in audit subject to some audit observations such as, total numbers of tanks and poly houses constructed, list of beneficiaries alongwith land holdings, norms and procedure adopted for selection of farmers etc. conveyed vide audit requisition No. 114 & 115 dated 24.01.2011.

But the disposal record of above poly sheets and other informations have not been put up in audit. Hence it is again stressed that all the audit observations pointed out vide above mentioned audit requisitions may be attended and compliance may be intimated to audit.

**(A.R. No.114 & 115 dated 24.01.2011 D.E.E.).**

**Para-23 Construction of Bank Building on university land by raising Bank loan and accountal of rent of Bank Building**

(1) The competent authority accorded administrative approval & expenditure sanction for ₹ 47,20,000.00 vide letter No.Bud.2-13/CSKHPKV/04/19845-48 dated 09.03.2010 with the condition that out of this amount ₹ 7,20,000.00 is to be met out from own sources and a loan of ₹ 40,00,000.00 is to be taken from the bank. The university has signed MOU with the Bank, but the approval of Board of Management for taking loan from the bank is not shown to audit. However, the BOM vide item No. 2.11 of its 90<sup>th</sup> meeting held on 17.03.2008 decided to negotiate the issue with the SBI, the decision of the BOM is reproduced as below:-

“After detailed discussion it was decided to negotiate the issue with the state bank of India, HPAU, Palampur, keeping in view of the value of the land, loan amount, interest thereupon and rental charges of the building which will be paid by the State bank of India and find out whether the proposal is beneficial to the university or not. The Board further suggested that the activity should be self profitable.”

Therefore, the final decision of the BOM in which it was decided to take loan from the Bank may be put up in audit.

(2) Budgetary provisions to meet out the left out expenditure over and above the loan amount may be got checked.

(3) Method of accountal of difference amount of monthly rent and amount of installment of loan repayment may be intimated and got checked.

(4) On what basis monthly rent @ ₹ 20.00 per sq.ft. has been decided and agreed upon with the bank authorities may also be intimated and the agreement deed made with the bank may be got checked in audit.

(A.R. No. 67 dated, 10.09.2010, Executive Engineer (C)

**Para-24 Payment of demurrage charges amounting to ₹ 7,963.00 in the purchase case of Water Purification System (Vr. No.23 of 03/2009 for ₹ 4,37,745.00 & Vr. No. 7 of 09/2009 for ₹ 55,000.)**

For the purchase of water purification system model option R-7 from ELGA UK through their authorized distributor in India M/s. Labindia Pvt.Ltd. Gurgaon. Two advances amounting to ₹ 4,37,745.00 and ₹ 55,000.00 were drawn in 03/2009 & 09/2009.

The consignment was got released on 10.09.2009 and due to late release an amount of Rs.7,963.00+800.00 service tax was paid on account of demurrage charges to Delhi international airport (Pvt.) Ltd., the responsibility of which may be fixed and amount may be made good from the person at fault under intimation to this office.

(A.R. No. 39 dated 20.08.2010), Agr.Bio-Tech.)

**Para-25 Non completion of Standard Licence Fee/rent Register**

Vide audit requisition No. 78 dated 09.10.2009 and subsequent reminders dated 21.01.2010 and 14.07.2010, the matter was taken up with the Estate Officer to complete the standard licence fee/rent demand and collection register which otherwise is required to be completed every month after making entries of all the demands and collection to watch that any amount due does not remain un-recovered. But despite of repeated reminders, the rent

register was not completed and thus the factual position of outstanding and un-recovered amounts could not be ascertained in audit. Therefore, the needful may be done immediately and compliance may be intimated to audit.

(A.R. No. 78 dated, 09.10.2009, Estate office)

**Para-26      Distribution of Trophies and Mementoes worth ₹29,225.00 to University officers/officials out of Students Fund Account**

Temporary advance amounting to ₹ 1,60,000.00 was drawn from student fund account vide voucher no.49/107 of 05/2010 for prize distribution function, out of this advance 707 trophies/mementoes were purchased from M/s. Everwear Industries, Jalandhar vide invoice No.107 & 108 dated 08.05.2010..

As per distribution list attached with adjustment account it was found that out of 707 trophies 139 trophies worth ₹ 29,225.00 were distributed to the university officers/officials as per details given below:-

<b>Sr. No.</b>	<b>Name of recipient</b>	<b>Detail of Prize/ mementoes distributed</b>	<b>Amount in ₹</b>
1.	Chief Guest	1 No. @ ₹ 700.00	700.00
2.	Guest of Honour	1 No. @ ₹ 560.00	560.00
3.	Deans of all Collages Director Extension Education Director of Research Estate Officer Registrar Comptroller Student Welfare Officer (Page-43 of the list(copy attached)	18No.@ 315.00	5670.00
4.	President/Secretaries of Student Associations 2009-2010 (Page-51 copy attached)	10 No. @ 192.50	1925.00
5.	Teaching & Non-teaching employees (Page-52 copy attached)	9 No. @ 175.00	1575.00
6.	Conveners of various committees (Page-59-60 copy attached)	65 no. @ 210.00	13650.00
7.	Supporting staff & Securities staff (Page- 61 copy attached)	35 No. @ 147.00	5145.00
		<b>139 No.</b>	<b>29225.00</b>

In the student fund account, the funds collected from the students are deposited and as per statutes of the university out of students fund collection, the prizes can only be given to the students. Therefore, distribution of 139 mementoes to security guards, class-IV/helpers, hostel wardens teaching and non-teaching employees, deans, directors, estate officer and comptroller etc. may be justified under the rules.Either the invalid expenditure incurred for non-students activities may be recouped to the fund or got regularized by obtaining special sanction of the competent authority and compliance may be intimated to audit.

(A.R. No. 87 dated 25.10.2010 S.W.O.)

## **Para-27 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 issue was taken up with the concerned Heads of departments and comptroller number of times, but no significant progress has been made. 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:-

<b>Sr. No.</b>	<b>Name of Department</b>	<b>File No.</b>	<b>Period of post audit</b>	<b>Reference No. vide which post audit report issued</b>
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 04/1998 to 03/2008	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.	Library	7.	06.08.1976 to 30.08.1992	No.Dy.Co.(Audit)/PLP/1992-93/130 dated 03.10.1992 & 162 dated 04.11.1992.
10.	College of Agriculture	8	-	Audit Requisition No. 255 dated 28.02.1987
11.	Entomology	9	04/98 to 31.03.1999	Jt.Co.(Audit)PLP/2001/173-76 dated 12.07.2001
12.	College of Home Science	10	04/97 to 03/98	Jt.Co.(Audit)PLP/2001/188-90 dated 20.07.2001
13.	Horticulture	11	1997-1998	Audit Requisition No. 107 dated, 24.11.1998 & 145 dated 22.01.1999.
14.	Tea Husbandry & Technology	12.	04/2000 to 3/2001	Jt.Co.(Audit)PLP/2001/-236-39 dated 15.10.2001
15.	Tea Husbandry &	12	04/2001 to 03/2011	Jt.Co(Audit)/PLP/2011/-



	Technology			536-39 dated 19.12.2011
16.	DEE (Printing Press)	13	1997-98 to 1998-99	Jt.Co.(Audit)/PLP/2001/-65-68 dated 07.06.2001
17.	Director of Research	14	1983-84 to 1986-87	Audit Requisition No. 66 dated 28.09.1987
18.	Director of Research	14	-do-	Audit Requisition No. 109 dated 06.02.1988
19.	Soil Science	15	04/1986 to 03/1990	Dy.Co(A)/PLP/1995-96/25-27 Dated 19.03.1996
20.	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
21.	Agronomy	17	-	Audit Requisition No. 125 dated 21.07.1986
22.	Animal Breeding	18	-	Audit Requisition No. 249 dated 21.02.1987
23.	-do-	18	Post Audit of log books	Audit Requisition No. 254 dated 28.02.1987, 58 dated 28.10.88
24.	-do-	18	Post Audit of stock book No.4	Audit Requisition No. 85 dated 27.10.1990
25.	-do-	18	1996-97 & 1997-98	Audit Requisition No. 94 dated 6.11.1998
26.	Vegetable Science	19	1996-97	Audit Requisition No. 32 dated 15.07.1997 and 65 dated 26.09.1998
27.	Vegetable Science	19	1997-98 & 1998-99	Jt.Co(Audit)/PLP/1999/-634-36 dated 08.07.1999
28.	Comptroller Office	20	12/83 to 03/84	Audit Requisition No. 11 dated 03.07.1984
29.	-do-	20	04/84 to 09/84	Audit Requisition No. 130 dated 26.02.1985
30.	-do-	20	10/84 to 01/85	Audit Requisition No. 148 dated 27.03.1985
31.	-do-	20	12/85 to 09/86	Audit Requisition No. 259 dated 28.02.1987
32.	Construction Division	21	-	Audit Requisition No. 167 dated 16.11.1985
33.	-do-	21	1985-86	Audit Requisition No. 102 dated 27.01.1988
34.	-do-	21	04/96 to 08/98	Audit Requisition No. 56 dated 15.09.1998
35.	RSS, Malan	22	1997-98 & 1998-99	Audit Requisition No. 05 Dated 22.04.1999
36.	RWRC, Malan	23	1999 to 03/2008	Jt.Co(Audit)/PLP/2009/59-63 dated 08.06.2009

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

## **Para-28      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-29      Conclusion**

Financial management in general, needs improvement and funds received for various activities such as research, education and extension are required to be efficiently and effectively utilized because most of the activities such as training programmes for the farmers, seminars and other activities for the development of infrastructure and purchase of equipments and materials are initiated at the fag end of the financial year or projects. University administration will have to take strong and judicious decision to implement the govt. decision in all such cases where the huge recoveries/over payments have been pointed out by the audit to improve the financial health of the university. The quantum of outstanding audit paras and temporary advances is increasing every year and the present corrective efforts have proved insufficient, hence it is strongly emphasized that before these issues snowball into numbers and become unmanageable these may be addressed expeditiously and effectively to establish the financial discipline in the institution. A mechanism to reduce the drawl of temporary advances needs to be involved. Local Audit Department gratefully acknowledges the co-operation and assistance rendered by the university administration and staff during the period of report. All the audit observations were discussed with the concerned department functionaries at various levels and their views have been incorporated in the report at appropriate places.

Subject to above observations, the maintenance of accounts of CSKHPKV, Palampur was satisfactory.

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

Sd/-  
**Director,**  
**Local Audit Department,**  
**H.P. Shimla-9.**

**Note:- Audit Report issued vide letter No.Fin(LA)H(2)C(15)(11)320/85-Vol-40-5415-5418, dated 09-07-2012.**

**Annexure- “A”**

(Referred to in Para 2 Part-II of the Audit Report for the year 2010-2011)

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

<b>Sr. No.</b>	<b>Name of Account</b>	<b>Amount (Rs.)</b>
1.	Contributory Provident Fund Account	138948914.34
2.	General Provident Fund Account(A/c. No. 01170065016)	462370140.49
3.	Employees Welfare Fund Account No.1170065044	95704.52
4.	Saving Bank Account No.1945151 operated by Comptroller	24166.65
5.	Book Bank Account operated by the Librarian	86447.40
6.	Purchase Fee Account operated by CMO	50013.10
7.	Student Fund Account operated by S.W.O.	4868337.81
8.	Securities/Earnest Money and Misc. Deposit	2957105.15
9.	Student Fund Account being operated by: Dean, P.G.	1391661.70
10.	Student Fund Account being operated by: Dean, College of Agriculture	3199406.07
11.	Student Fund Account being operated by: Dean, College of Vety.& Animal Sciences	2762235.41
12.	Student Fund Account being operated by: Dean, College of Basic Sciences	2141692.31
13.	Student Fund Account being operated by: Dean , College of Home Sciences	1032091.93
14.	Pension Corpus Fund Account (A/c. No. 01170065023)	139802045.00
15.	Contributory Pension Scheme	24171115.00
16.	Revolving Fund Account of Sr. Seed Production Unit	75844.77
17.	Revolving Fund Account of Sr. Seed Production Unit	175044.21
18.	Revolving Fund Account of Head, Plant Breeding	171822.03
19.	Revolving Fund Account of Head ,Plant Breeding	71350.25
20.	Revolving Fund Account of Asstt. Engineer (Maint.)	931737.73
21.	Revolving Fund Account of Asstt. Engineer(Workshop)	127963.48
22.	Revolving Fund Account of Scientist In-charge, RSS, Malan	294125.20
23.	Revolving Fund Account of Scientist In-charge, RSS, Akrot	152521.82
24.	Revolving Fund Account of Scientist In-charge, K.V.K. Bajaura	883190.00
25.	Revolving Fund Account of Scientist In-charge, K.V.K, Dhaulakuan	620654.29
26.	Revolving Fund Account of Scientist In-charge, K.V.K, Dhaulakuan	122889.68
27.	Revolving Fund Account of Associate Director, RRS, Kukumseri	153049.99
28.	Revolving Fund Account of Vegetable Science	99304.20
29.	Revolving Fund Account of Associate Director, RRS, Dhaulakuan	1157915.45

**Annexure- “A”**

30.	Revolving Fund Account of Associate Director, RRS, Bajaura	311668.00
31.	Revolving Fund Account of Fisheries(COVAS)	116952.91
32.	Revolving Fund Account of ORS, Kangra	175838.00
33.	Revolving Fund Account of ORS, Kangra	84764.00
34.	Revolving Fund Account of Land Escaping Unit	93202.55
35.	Revolving Fund Account of Dean, COBS	92170.10
36.	Revolving Fund Account of Associate Prof. K.V.K., Bara	1344367.11
37.	Revolving Fund Account of Animal Breeding & Genetics	23828.23
38.	Revolving Fund Account of Animal Nutrition	3447435.61
39.	Revolving Fund Account of Scientist In-charge, KVK, Una	540050.86
40.	Revolving Fund Account of Dean, COA.	17110.74
41.	Revolving Fund Account of Dean, COHS	40297.12
42.	Revolving Fund Account of Plant Pathology	224525.87
43.	Revolving Fund Account of Scientist In-charge, RSS, Salooni	59655.68
44.	Revolving Fund Account of In-charge, BRSS, Nagrota	50596.00
45.	Revolving Fund Account of Agronomy	176799.14
46.	Revolving Fund Account of Scientist In-charge, KVK, Mandi	1879515.55
47.	Revolving Fund Account of Librarian, Palampur	1362958.42
48.	Revolving Fund Account of Comptroller office	2423141.16
49.	Revolving Fund Account of Director of Ext.Edu.	1972223.37
50.	Revolving Fund Account of T.H.T.	126075.47
51.	Revolving Fund Account of Horticulture	1069380.54
52.	Revolving Fund Account of Dean, COVAS.	70346.45
53.	Revolving Fund Account of Sr. Seed Production Scientist	92165.21
54.	Revolving Fund Account of Director of Research	172227.45
55.	Revolving Fund Account of Chief Medical Officer.	177910.83
56.	Revolving Fund Account of Comptroller Office.	578529.61
57.	Revolving Fund Account of Director of Ext.Edu.	410208.14
58.	Revolving Fund Account of Director of Research.	13684.21
59.	Revolving Fund Account of Dean, COVAS	275200.93
60.	Revolving Fund Account of Asstt. Engineer, Workshop	173150.23
61.	Revolving Fund Account of Dean, COA.	12300.41
62.	Revolving Fund Account of Comptroller Office.	56570.72
63.	Revolving Fund Account of Head Deptt. of Soil Science	1133258.85
64.	Revolving Fund Account of Scientist In-charge, RSS, Sangla	42439.00
65.	Revolving Fund Account of Head, Agro forestry.	94548.84
66.	Revolving Fund Account of Officer In-charge, Live Stock Farm.	1485696.45
67.	Revolving Fund Account of Executive Engineer, Construction	1261399.44
68.	Revolving Fund Account of Sr. Seed Production Scientist	837084.36

**Annexure- “A”**

69.	Revolving Fund Account of Associate Director, RRS, Dhaulakuan	6908.60
70.	Revolving Fund Account of Head, Agriculture Engineering.	46824.63
71.	Revolving Fund Account of Scientist In-charge, KVK, Kangra	4790579.45
72.	Revolving Fund Account of Assoc. Dir. RRS, Bajaura	141155.00
73.	Revolving Fund Account of Assoc. Dir., D/kuan	36249.34
74.	Revolving Fund Account of RSS, Lari	99094.26
75.	Revolving Fund Account of Estate Officer, CSKHPKV	50605.60
76.	Revolving Fund Account of Estate Officer, CSKHPKV	285144.50
77.	Revolving Fund Account of Plant Physiology	690602.90
78.	Revolving Fund Account of D.E.E.	629286.27
79.	Revolving Fund Account of R.S.S. Berthin	1154672.00
80.	Revolving Fund Account of Kukumseri	203118.58
81.	Revolving Fund Account of Trust Fund of Comptroller	412366.83
82.	Revolving Fund Account of SPS	206518.00
83.	Revolving Fund Account of Agronomy	151269.00
84.	Revolving Fund Account of Nodal Officer	1689553.00
85.	Revolving Fund Account of Dean COHS	922886.00
86.	Revolving Fund Account of Vety. Physiology	57208.00
87.	Revolving Fund Account of Horticulture	610129.00
88.	Revolving Fund Account of RSS, Malan	131776.00
89.	B-13(RF:92-79 ORS Kangra, Mega Seed RKVY	77708.00
90.	Revolving Fund Account of KVK, Kangra	23114.00
91.	Revolving Fund Account of RSS, Akrot	78701.34
92.	Revolving Fund Account of HAREC, D/kuan	13699.31
93.	Revolving Fund Account of KVK, D/kuan	366061.70
94.	Revolving Fund Account of RRS, Bajaura	255328.00
95.	Revolving Fund Account of RSS, Sangla	24819.00
96.	Revolving Fund Account of RSS, Sangla	68552.00
97.	Revolving Fund Account of RRS, K/seri	33082.02
98.	Revolving Fund Account of RSS, Salooni	152031.13
99.	Revolving Fund Account of RSS, Berthin	58192.00
100.	Revolving Fund Account of RRS, D/kuan	25791.42
101.	Revolving Fund Account of RRS, K/seri	42299.02
102.	Revolving Fund Account of RSS, Lari (Mega Seed)	37291.37
103.	Revolving Fund Account of RSS, Sangla	16534.00
104.	Revolving Fund Account of RSS, Salooni	8758.14
105.	Revolving Fund Account of Microbiology (COBS)	110144.00
106.	Revolving Fund Account of RRS, Bajaura (Mega Seed)	93912.00
107.	Revolving Fund Account of Agri. Economics (RF 115-18)	213605.00
108.	B-38(RF:117-73) Dhaulakuan, Production of Quality Seed	111831.00

**Annexure- “A”**

109.	B-39(RF:118-77) Malan, Production of Quality Seed	156023.00
110.	B-40(RF:119-36) SPS, Production of Quality Seed	336083.00
111.	B-41(RF:120-16) Agronomy, Production of Quality Seed	39319.00
112.	B-42(RF:121-74) K/seri Seed Production under RKVY	32185.00

113.	B-43(RF:122-49) ITC(D/Research, Training consulting digital data etc.	133476.00
114.	B-44(RF:123-22) Horticulture, Production of Quality Seed	69887.00
115.	B-45(RF:124-20)Vegetable Science, Developing Tech.	35271.00
116.	B-46(RF:125-83) Sangla, Production of Quality Seed	24265.00
117.	B-48(RF:127-22) Horticulture, Enterprises and vocational programme	986632.00
118.	Revolving Fund Account of COHS (RF-128-28)	15511.00
	<b>G. Total:</b>	<b>827413820.95</b>

### **Annexure- “B”**

(Referred to in Para 5 Part-II of the Audit Report for the year 2010-2011)

Detail of outstanding inter departmental recoveries **(Para 5)**

<b>(1) Directorate of Extension Education</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1.	<b>1991-92</b>	11/194	20.10.1991	Dean COVAS	290.00
2.		81/132	-	Director Research	1484.00
3.		33/194	-	RRS,Bajaura	1600.00
	<b>Total</b>				<b>3374.00</b>
4.	<b>1992-93</b>	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
	<b>Total</b>				<b>6045.00</b>
9.	<b>1993-94</b>	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
	<b>Total</b>				<b>2286.00</b>
12.	<b>1994-95</b>	34/180	19.03.1995	Dean COVAS	87.00
13.		53/162	04.04.1994	Dean, COA	12583.00
	<b>Total</b>				<b>12670.00</b>
14	<b>1995-96</b>	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
	<b>Total</b>				<b>7000.00</b>
18	<b>1996-97</b>	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
	<b>Total</b>				<b>7444.00</b>
23	<b>1997-98</b>	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
	<b>Total</b>				<b>25416.00</b>
64	<b>1998- 1999</b>	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
	<b>Total</b>				<b>36673.00</b>
121	<b>1999-2000</b>	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	15.6.1999	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
	<b>Total</b>				<b>11455.00</b>
150	<b>2000-01</b>	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
	<b>Total</b>				<b>10226.00</b>
159	<b>2001-02</b>	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
	<b>Total</b>				<b>19043.00</b>
171	<b>2002-03</b>	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
	<b>Total</b>				<b>29601.00</b>
179	<b>2003-04</b>	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
	<b>Total</b>				<b>7899.00</b>
182	<b>2004-05</b>	90/256	-	Comptroller	866.00
183		45/348	21.2.2005	Estate Officer	865.00
	<b>Total</b>				<b>1731.00</b>
184	<b>2005-06</b>	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
	<b>Total</b>				<b>4521.00</b>
188	<b>2007-08</b>	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
	<b>Total</b>				<b>16612.00</b>
195	<b>2008-09</b>	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
	<b>Total</b>				<b>54612.00</b>
198	<b>2009-10</b>	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
	<b>Total</b>				<b>21330.00</b>
202	<b>2010-2011</b>	08/447	60/2010	Dean, COVAS	637.00
203		09/447	109/2010	Executive Engineer (M)	1286.00
204		10/447	16/2010	Dean, PG	871.00
205		12/447	12/2010	Comptroller's office	12910.00
206		13/447	21/2010	Comptroller's office	3036.00
207		14/447	20/2010	Comptroller's office	1286.00
208		17/447	25/2009	Dean, COA	10232.00
209		18/447	25/2009	Dean, COA	874.00
210		19/447	29/2010	Dean, COA	
211		20/447	52/2009	Dean, COVAS	1097.00
212		21/447	19/2010	Comptroller's office	1050.00
213		22/447	18/2010	Comptroller's office	7835.00
214		23/447	23/2010	Comptroller's office	1554.00
215		24/447	22/2010	Comptroller's office	360.00
216		26/447	16/2010	Comptroller's office	639.00
217		27/447	12/2009	Comptroller's office	19470.00
218		28/447	87/2010	Registrar office	780.00
219		29/447	63/2010	Dean, COBS	320.00
220		30/447	64/2010	Comptroller's office	1780.00
221		37/447	89/2010	Registrar office	700.00
222		41/447	25/2010	Comptroller's office	453.00
223		42/447	52/2010	Comptroller's office	453.00
224		44/447	04/2009	Comptroller's office	10590.00
225		45/447	04/2009	Comptroller's office	6550.00
226		46/447	04/2009	Comptroller's office	6046.00
227		47/447	53/2006	Comptroller's office	34440.00
228		48/447	26/2010	Comptroller's office	1303.00

229		49/447	27/2010	Comptroller's office	2062.00
					<b>128614.00</b>
	<b>G.Total</b>				<b>406552.00</b>

## (2) University Workshop

Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	<b>1991-92</b>	160	16.03.1991	D.E.E., CSK HPKV	90.00
	<b>Total</b>				<b>90.00</b>
2	<b>1991-92</b>	51	30.05.1991	Dean, COVAS,	50.00
3		51	30.05.1991	Dean COBS	50.00
	<b>Total</b>				<b>100.00</b>
4	<b>1992-93</b>	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
	<b>Total</b>				<b>6580.80</b>
11.	<b>1993-94</b>	755	27.10.1993	D.E.E.,CSK HPKV	120.00
.	<b>Total</b>				<b>120.00</b>
12	<b>1994-95</b>	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
	<b>Total</b>				<b>625.00</b>
15	<b>1995-96</b>	1236	24.04.1995	Registrar's Office	1399.00
16		1328	29.07.1995	-do-	715.00
	<b>Total</b>				<b>2114.00</b>
17	<b>1996-97</b>	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
	<b>Total</b>	1518	04.05.1996	OSD, IAS, Shimla	427.00
22	<b>1997-98</b>				<b>3714.00</b>
23		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
	<b>Total</b>				<b>2031.00</b>
26	<b>1998-99</b>	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
	<b>Total:-</b>				<b>14406.00</b>
34		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
	<b>Total</b>				<b>5096</b>
38	<b>2000-01</b>	2900	15.07.2000	D.E.E	5498.00
43		3103	02.12.2000	-do-	547.00
44		3207	19.01.2001	-do-	50.00
45		3225	20.02.2001	-do-	310.00
46		2936	19.07.2000	Dean COVAS	873.00
47		3247	20.02.2001	-do-	110.00
48		2929	18.07.2000	Secretary to V.C.	50.00
49		3107	02.12.2000	-do-	100.00
50		3018	10.11.2000	Registrar's Office	689.00
51		3213	19.01.2001	SPS	441.00
52		3182	04.01.2001	-do-	2705.00
53		3215	20.02.2001	-do-	688.00
54		3932	26.08.2000	RSS Lari	100.00
55		2916	17.07.2000	A.E. Elect.)	97.00
56		3066	13.11.2000	XEN (D) & ( C )	130.00
	<b>Total</b>				<b>12388.00</b>
57	<b>2001-02</b>	3448	20.07.2001	Pool Officer	174.00
58		3450	20.07.2001	-do-	50.00
59		3566	28.11.2001	-do-	100.00
60		3568	28.11.2001	-do-	25.00
61		3575	28.11.2001	-do-	1190.00
62		3576	28.11.2001	-do-	137.00
63		3579	28.11.2001	-do-	100.00
64		3582	28.11.2001	-do-	100.00
65		3583	28.11.2001	-do-	833.00
66		3586	28.11.2001	-do-	50.00
67		3588	28.11.2001	-do-	1703.00
68		3589	28.11.2001	-do-	50.00
69		3593	28.11.2001	-do-	70.00
70		3597	28.11.2001	-do-	50.00
71		3599	28.11.2001	-do-	200.00
72		3607	28.11.2001	-do-	50.00
73		3608	01.12.2001	-do-	25.00
74		3695	18.02.2002	-do-	50.00
75		3703	18.02.2002	-do-	25.00
76		3726	20.03.2002	-do-	75.00
77		3727	20.03.2002	-do-	100.00
78		3736	20.03.2002	-do-	50.00
79		3743	20.03.2002	-do-	50.00
80		3744	20.03.2002	-do-	250.00

81		3745	20.03.2002	-do-	1088.00
82		3748	20.03.2002	-do-	25.00
83		3751	20.03.2002	-do-	25.00
84		3754	20.03.2002	-do-	214.00
85		3756	20.03.2002	-do-	30.00
86		3757	20.03.2002	-do-	25.00
87		3758	20.03.2002	-do-	50.00
88		3012	10.11.2001	D.E.E	4983.00
89		3276	04.04.2001	-do-	83.00
90		3345	18.05.2001	Dean COVAS	220.00
91		3418	12.06.2001	-do-	996.00
92		3714	18.02.2002	SPS	220.00
93		3829	24.12.01	Live Stock Farm	250.00
94		3705	18.02.02	-do-	100.00
95		3283	04.04.2001	Head Pt Breeding	1044.00
96		3729	20.03.2002	-do-	50.00
97		3737	-do-	-do-	50.00
98		3739	-do-	-do-	25.00
99		3460	17.08.2001	A.E. Elect.)	75.00
100		3490	30.08.2001	A.E. Mechanical	234.00
	<b>Total</b>				<b>15294.00</b>
101	<b>2002-03</b>	3838	22.06.2002	Pool Officer	125.00
102		3866	22.06.2002	-do-	50.00
103		3882	03.08.2002	-do-	50.00
104		4003	19.09.2002	-do-	50.00
105		4004	19.09.2002	-do-	75.00
106		4048	26.11.2002	-do-	280.00
107		4049	26.11.2002	-do-	100.00
108		4060	26.11.2002	-do-	76.00
109		4074	26.11.2002	-do-	50.00
110		4092	23.12.2002	-do-	125.00
111		4093	23.12.2002	-do-	100.00
112		4098	24.12.2002	-do-	595.00
113		4099	24.12.2002	-do-	966.00
114		4101	24.12.2002	-do-	50.00
115		4104	24.12.2002	Pool Officer	579.00
116		4114	26.12.2002	-do-	150.00
117		4115	26.12.002	-do-	50.00
118		4125	26.12.2002	-do-	100.00
119		4131	18.01.2003	-do-	75.00
120		4132	18.01.2003	-do-	50.00
121		4135	18.01.2003	-do-	111.00
122		4137	18.01.2003	-do-	250.00
123		4138	18.01.2003	-do-	200.00
124		4139	18.01.2003	--do-	50.00
125		4144	18.01.2003	-do-	100.00
126		4147	18.01.2003	-do-	1035.00
127		4151	18.01.2003	-do-	150.00
128		4153	18.01.2003	-do-	150.00
129		4156	18.01.2003	-do-	100.00

130		4159	18.01.2003	-do-	150.00
131		4164	13.02.2003	-do-	301.00
132		4166	13.02.2003	-do-	50.00
133		4175	13.02.2003	-do-	550.00
134		4176	13.02.2003	-do-	660.00
135		4185	13.02.2003	-do-	261.00
136		4191	13.02.2003	-do-	2383.00
137		4195	13.02.2003	-do-	174.00
138		4215	13.02.2003	-do-	50.00
139		4193	13.02.2003	-do-	100.00
140		4252	17.03.2003	-do-	100.00
141		3773	27.04.2002	Dean COVAS	100.00
142		4143	18.01.2003	-do-	100.00
143		3769	24.04.2002	SPS	360.00
144		3802	24.05.2002	-do-	585.00
145		3897	05.08.2002	-do-	95.00
146		4100	24.12.2002	-do-	368.00
147		4119	26.12.2002	-do-	1045.00
148		3897	05.08.2002	-do-	95.00
149		4199	13.02.2003	-do-	250.00
150		3982	19.09.02	Head Hort.	100.00
151		3967	19.09.02	Live Stock Farm	362.00
152		3824	25.05.2002	RSS Lari	1932.00
153		4107	24.12.2002	Head Pt Breeding	655.00
	<b>Total</b>				<b>16668.00</b>
154	<b>2003-04</b>	4267	26.04.2003	Pool Officer	200.00
155		4327	27.05.2003	-do-	200.00
156		4340	27.06.2003	-do-	50.00
157		4480	16.08.2003	-do-	100.00
158		4472	16.08.2003	-do-	250.00
159		4490	18.08.2003	-do-	50.00
160		4533	11.09.2003	-do-	50.00
161		4542	12.09.2003	-do-	200.00
162		4544	23.09.2003	-do-	100.00
163		4498	10.09.2003	-do-	232.00
163		4499	10.09.2003	-do-	100.00
164		4500	10.09.2003	-do-	100.00
165		4501	10.09.2003	-do-	107.00
166		4502	10.09.2003	-do-	75.00
167		4503	10.09.2003	-do-	468.00
168		4505	10.09.2003	-do-	150.00
169		4506	10.09.2003	-do-	100.00
170		4509	10.09.2003	-do-	50.00
171		4511	10.09.2003	-do-	100.00
172		4515	11.09.2003	-do-	200.00
173		4616	11.09.2003	-do-	30.00
174		4617	11.09.2003	-do-	100.00
175		4519	11.09.2003	-do-	150.00
176		4520	11.09.2003	-do-	50.00
177		4521	11.09.2003	-do-	50.00



178		4523	11.09.2003	-do-	100.00
179		4525	11.09.2003	-do-	180.00
180		4626	11.09.2003	-do-	3563.00
181		4528	11.09.2003	-do-	100.00
182		4529	11.09.2003	-do-	884.00
183		4530	11.09.2003	-do-	100.00
184		4531	11.09.2003	-do-	50.00
185		4535	12.09.2003	-do-	74.00
186		4564	28.10.2003	DEE	25.00
187		4633	17.11.2003	-do-	902.00
188		4311	27.05.2003	Dean COVAS	50.00
189		4288	26.04.2003	SPS	350.00
190		4314	26.05.2003	-do-	400.00
191		4380	22.07.2003	-do-	325.00
192		4407	23.07.2003	-do-	40.00
193		4417	23.07.2003	-do-	200.00
194		4421	23.07.2003	-do-	100.00
195		4423	23.07.2003	-do-	400.00
196		4425	23.07.2003	-do-	35.00
197		4426	23.07.2003	-do-	45.00
198		4478	16.08.2003	-do-	110.00
199		4494	18.08.2003	-do-	295.00
200		4495	23.08.2003	-do-	21.00
201		4626	15.11.2003	-do-	1028.00
202		4665	20.11.2003	-do-	250.00
203		4682	03.01.2004	-do-	20.00
204		4714	12.01.2004	-do-	50.00
205		4733	13.02.2004	-do-	149.00
206		4734	13.02.2004	-do-	50.00
207		4739	13.02.2004	-do-	36.00
208		4536	12.09.2003	-do-	350.00
209		4669	20.11.03	RSS Sangla	838.00
210		4455	14.08.2003	Head, THT	75.00
211		4720	13.02.2004	Health Centre	1347.00
212		4741	16.02.2004	-do-	1431.00
	<b>Total</b>				<b>17235.00</b>
213	<b>2004-05</b>	4949	13.08.2004	Pool Officer	1779.00
214		5049	20.10.2004	Dean COVAS	50.00
215		5095	18.11.2004	-do-	75.00
216		4773	17.05.2004	SPS	150.00
217		4800	17.05.2004	-do-	225.00
218		4804	18.05.2004	-do-	25.00
219		4805	18.05.2004	-do-	1159.00
220		4868	25.05.2004	-do-	187.00
221		4870	25.04.2004	-do-	118.00
222		4894	27.05.2004	-do-	50.00
223		4910	14.06.2004	-do-	50.00
224		4914	15.06.2004	-do-	883.00
225		4988	29.07.2004	-do-	60.00

226		5010	13.08.2004	-do-	50.00
227		5020	23.09.2004	-do-	6621.00
228		5046	12.10.2004	-do-	25.00
229		5058	21.10.2004	-do-	25.00
230		5060	21.10.2004	-do-	171.00
231		5088	18.11.2004	-do-	75.00
232		5096	18.11.2004	-do-	36.00
233		5097	18.11.2004	-do-	339.00
234		5109	15.12.2004	-do-	25.00
235		5115	16.12.2004	-do-	50.00
236		5128	15.01.2005	-do-	309.00
237		5161	19.02.2005	-do-	50.00
238		5177	22.03.2005	-do-	186.00
239		5175	21.03.2005	-do-	121.00
240		5178	22.03.2005	-do-	100.00
241		5144	19.01.2005	RSS Sangla	187.00
242		5043	11.10.2004	Head Soil Sci.	25.00
243		5061	21.10.2004	-do-	25.00
244		4775	17.05.2004	Head, THT	576.00
245		4807	18.05.2004	A.E. Elect.)	91.00
246		4971	29.07.2004	-do-	831.00
247		4992	29.07.2004	-do-	843.00
248		5009	13.08.2004	-do-	50.00
	<b>Total</b>				<b>15622.00</b>
249	<b>2005-06</b>	5445	08.03.2006	Secretary to V.C.	83.00
250		5182	13.04.2005	Seed Production Unit	162.00
251		5183	13.04.2005	-do-	2482.00
252		5191	19.04.2005	-do-	200.00
253		5215	25.05.2005	-do-	85.00
254		5248	22.06.2005	-do-	75.00
255		5251	27.07.2005	-do-	128.00
256		5262	28.07.2005	-do-	37.00
257		5275	12.08.2005	-do-	125.00
258		5303	13.09.2005	-do-	400.00
259		5328	27.10.2005	-do-	218.00
260		5343	31.10.2005	-do-	469.00
261		5348	26.11.2005	-do-	649.00
262		5349	26.11.2005	-do-	1691.00
263		5350	26.11.2005	-do-	150.00
264		5360	29.11.2005	-do-	2402.00
265		5385	02.01.2006	-do-	83.00
266		5387	02.01.2006	-do-	88.00
267		5393	03.01.2006	-do-	275.00
268		5400	06.01.2006	-do-	333.00
269		5405	01.02.2006	-do-	125.00
270		5421	04.02.2006	-do-	118.00
271		5438	22.02.2006	-do-	75.00
272		5189	19.04.2005	Head Soil Sci.	1084.00
273		5290	18.08.2005	Secretary to V.C.	233.00

274		5331	27.10.2005	-do-	446.00
275		5374	30.11.2005	-do-	4107.00
276		5417	03.02.2006	-do-	200.00
	<b>Total</b>				<b>16523.00</b>
277	<b>2006-07</b>	5709	03.02.2007	-do-	457.00
278		5710	03.02.2007	-do-	200.00
279		5720	06.02.2007	-do-	2067.00
280		5722	06.02.2007	-do-	50.00
281		5723	06.02.2007	-do-	604.00
282		5724	06.02.2007	-do-	464.00
283		5730	26.02.2007	-do-	1876.00
284		5734	27.02.2007	-do-	795.00
285		5736	27.02.2007	-do-	50.00
286		5740	28.02.2007	-do-	150.00
287		5744	01.03.2007	-do-	50.00
288		5564	31.07.2006	Secretary to V.C.	100.00
289		5700	30.12.2006	Registrar's Office	100.00
290		5715	05.02.2007	-do-	25.00
291		5518	26.06.2006	SPS	25.00
292		5545	03.07.2006	-do-	120.00
293		5645	20.10.2006	-do-	226.00
294		5656	22.11.2006	-do-	50.00
	<b>Total</b>				<b>7409.00</b>
295	<b>2007-08</b>	5817	28.10.2007	-do-	250.00
296		5886	27.09.2007	-do-	200.00
297		5933	01.12.2007	-do-	100.00
298		5910	01.11.2007	-do-	75.00
299		5833	25.07.2007	-do-	75.00
300		5823	23.07.2007	-do-	100.00
	<b>Total</b>				<b>800.00</b>
301	<b>2008-09</b>	6023	21.04.08	DEE	1139.00
302		6025	21.04.08	SPS	396.00
303		6026	21.04.08	POOL	100.00
304		6032	22.04.08	DEE	250.00
305		6042	16.05.08	DEE	175.00
306		6047	17.05.08	SPS	165.00
307		6048	17.05.08	DEE	50.00
308		6063	17.06.08	SPS	274.00
309		6085	11.07.08	DEE	200.00
310		6097	16.07.08	DEE	100.00
311		6111	22.08.08	DEE	710.00
312		6115	23.08.08	DEE	1646.00
313		6116	23.08.08	DEE	200.00
314		6117	23.08.08	DEE	275.00
315		6121	25.08.08	EO	75.00
316		6127	26.08.08	Registrar	175.00
317		6131	22.09.08	DEE	100.00

318		6132	22.09.08	SPS	100.00
319		6141	24.09.08	DEE	200.00
320		6151	26.09.08	EO	225.00
321		6153	26.09.08	EO	200.00
322		6156	18.10.08	SVC	100.00
323		6154	26.09.08	AE Elect-1	100.00
324		6159	18.10.08	Registrar	225.00
325		6160	20.10.08	DEE	175.00
326		6161	20.10.08	DEE	100.00
327		6173	22.10.08	COHS	288.00
328		6174	22.10.08	DEE	385.00
329		6180	23.10.08	DEE	2537.00
330		6186	24.10.08	DEE	346.00
331		6196	15.11.08	RSS Lari	902.00
332		6201	17.11.08	DEE	150.00
333		6203	17.11.08	DEE	100.00
334		6205	18.11.08	KVK Kangra	100.00
335		6207	18.11.08	DEE	193.00
336		6209	18.12.08	S.I. Sunder Nagar	250.00
337		6213	18.12.08	DEE	955.00
338		6214	19.12.08	DEE	50.00
339		6221	20.12.08	DEE	200.00
340		6225	20.12.08	DEE	200.00
341		6227	22.12.08	DEE	100.00
342		1	16.01.09	COVAS	250.00
343		2	16.01.09	EO	1046.00
344		5	16.01.09	DEE	225.00
345		8	17.01.09	DEE	100.00
346		9	17.01.09	DEE	1163.00
347		18	16.02.09	EO	5559.00
348		21	17.02.09	AD Sangla	111.00
349		22	17.02.09	POOL	180.00
350		23	17.02.09	HOD Hort.	130.00
351		24	17.02.09	EE.Design	153.00
352		25	17.02.09	DEE	450.00
353		26	18.02.09	DEE	100.00
354		28	18.02.09	DEE	375.00
355		30	18.02.09	COHS	100.00
356		32	19.02.09	COVAS	349.00
357		33	19.02.09	EE (C)	200.00
358		35	19.02.09	POOL	75.00
359		36	20.02.09	COHS	100.00
360		37	20.02.09	Registrar	137.00
361		38	16.03.09	Health centre	150.00
362		42	16.03.09	LSF	1052.00
363		43	16.03.09	SPS	62.00
364		44	16.03.09	COVAS	130.00
365		45	16.03.09	LSF	295.00
366		46	17.03.09	POOL	50.00

367		47	17.03.09	HOD Soil	330.00
368		48	18.03.09	POOL	100.00
369		49	18.03.09	LSF	269.00
370		50	18.03.09	DEE	120.00
371		51	18.03.09	POOL	71.00
372		52	19.03.09	DEE	100.00
373		53	19.03.09	COVAS	175.00
374		54	19.03.09	POOL	100.00
375		55	20.03.09	Agronomy	75.00
376		56	20.03.09	COHS	100.00
377		57	21.03.09	AE Mech.	50.00
	<b>Total</b>				<b>28243.00</b>
378	<b>2009-10</b>	58	20.04.09	Director Research	275.00
379		59	20.04.09	Live Stock	325.00
380		60	20.04.09	-do-	176.00
381		61	21.04.09	Dean COVAS	50.00
382		62	21.04.09	DEE	100.00
383		64	21.04.09	VC Office	368.00
384		65	21.04.09	Pool Office	75.00
385		66	22.04.09	-do-	865.00
386		68	22.04.09	Live Stock	228.00
387		69	23.04.09	Pool Officer	200.00
388		70	23.04.09	Soil Sci	175.00
389		71	23.04.09	DEE	200.00
390		72	23.04.09	Home Sci	175.00
391		74	24.04.09	Pool Officer	50.00
392		75	24.04.09	VC Office	100.00
393		78	25.04.09	AE Mach	100.00
394		79	25.04.09	Live Stock	100.00
395		80	27.04.09	EE(E)	304.00
396		81	27.04.09	DEE	100.00
397		82	27.04.09	SPS	50.00
398		83	18.05.09	DEE	50.00
399		87	18.05.09	Registrar	2361.00
400		88	19.05.09	Director Research	50.00
401		90	19.05.09	Live Stock	214.00
402		92	20.05.09	Soil Sci	675.00
403		93	20.05.09	SPS	275.00
404		94	20.05.09	D.R	100.00
405		95	20.05.09	Live Stock	352.00
406		96	20.05.09	AE Mach	100.00
407		97	21.05.09	DEE	100.00
408		98	21.05.09	Live Stock	100.00
409		100	21.05.09	DEE	300.00
410		101	21.05.09	SPS	125.00
411		102	23.05.09	SPS	108.00
412		103	22.06.09	Malan	4918.00
413		106	22.06.09	CMO	1405.00
414		107	22.06.09	AE Mach	3619.00

415		109	23.06.09	SPS	50.00
416		110	23.06.09	SPS	85.00
417		111	23.06.09	DEE	700.00
418		112	23.06.09	Home Sci	2014.00
419		113	24.06.09	DEE	325.00
420		114	24.06.09	SPS	172.00
421		115	24.06.09	Registrar	75.00
422		117	24.06.09	Dean Coves	400.00
423		120	25.06.09	-do-	225.00
424		121	25.06.09	SPS	88.00
425		124	26.06.09	S. Nagar	75.00
426		125	26.06.09	SPS	80.00
427		126	26.06.09	SPS	92.00
428		128	26.06.09	Agronomy	297.00
429		130	20.07.09	Live Stock	326.00
430		131	20.07.09	Dean Coves	1485.00
431		135	21.07.09	Live Stock	58.00
432		138	21.07.09	Hort.	100.00
433		139	21.07.09	V.C. Office	100.00
434		141	22.07.09	EE(D)	322.00
435		142	22.07.09	Live Stock	50.00
436		143	22.07.09	-do-	300.00
437		144	22.07.09	Dean Coves	100.00
438		146	23.07.09	Live Stock	450.00
439		148	23.07.09	AE Mach	222.00
440		151	24.07.09	SPS	58.00
441		152	24.07.09	EO	75.00
442		154	24.07.09	Dean Coves	75.00
443		155	17.08.09	VC Office	446.00
444		156	17.08.09	Engg.	75.00
445		157	17.08.09	Live Stock	88.00
446		160	18.08.09	EE(D)	50.00
447		163	18.08.09	Agronomy	50.00
448		165	18.08.09	Fodder	30.00
449		167	19.08.09	Dean Coves	195.00
450		168	20.08.09	SPS	177.00
451		169	20.08.09	VC Office	150.00
452		170	20.08.09	Live Stock	250.00
453		171	21.08.09	-do-	100.00
454		176	19.09.09	SPS	100.00
455		177	22.09.09	SPS	100.00
456		178	22.09.09	Live Stock	30.00
457		179	22.09.09	SPS	150.00
458		180	22.09.09	SPS	100.00
459		183	23.09.09	VC Office	100.00
460		185	23.09.09	Agronomy	100.00
461		189	24.09.09	Security Cell	50.00
462		190	24.09.09	SPS	43.00
463		197	20.11.09	Soil Sci	300.00

464		198	20.11.09	EE(D)	250.00
465		199	20.11.09	VC Office	125.00
466		207	21.11.09	EO	729.00
467		214	23.11.09	VC Office	673.00
468		233	29.12.09	Pool Officer	50.00
469		234	29.12.09	-do-	50.00
470		237	30.12.09	VC Office	712.00
471		243	30.12.09	Pool Officer	386.00
472		248	31.12.09	-do-	100.00
473		252	18.01.10	AE(E-2)	240.00
474		261	20.01.10	EE(D)	2891.00
475		272	25.03.10	Live Stock	500.00
476		277	25.03.10	COHS	100.00
477		278	26.03.10	Live Stock	150.00
478		279	26.03.10	-do-	100.00
479		284	27.03.10	AE( Mach)	1295.00
480		288	29.03.10	Live Stock	60.00
481		290	30.03.10	-do-	50.00
482		291	30.03.10	EO	250.00
	<b>Total</b>				<b>38662.00</b>
483	<b>2010-2011</b>	293	31.03.10	SI RSS Lari	100.00
484		299	01.04.11	AE (Mach.)	100.00
486		303	02.04.10	Health Centre	50.00
487		306	01.05.10	COHS	300.00
488		310	03.05.10	Pool Officer	500.00
489		311	-	Pool Officer	70.00
490		312	-	AE (M)	1650.00
491		316		Pool Officer	242.00
492		317		AE(M)	1669.00
493		318		Pool Officer	2829.00
494		319	03.05.10	Pool Officer	150.00
495		321	05.05.10	Pool Officer	75.00
496		322	-	Pool Officer	50.00
497		323	-	Pool Officer	75.00
498		326	24.05.10	Pool Officer	100.00
499		327	-	Pool Officer	90.00
500		328	-	Pool Officer	289.00
501		330	25.05.10	EE (Const.)	112.00
502		341	28.05.10	Pool Officer	50.00
503		347	22.06.10	AE(M)	570.00
504		348	-	AD MAREC, Sangla	75.00
505		449	23.06.10	Head, Agr. Engg.	125.00
506		366	20.07.10	AE(M)	508.00
507		376	-	AD HAREC, K/seri	100.00

508		382	21.08.10	COHS	205.00
509		387	23.08.10	Organic Agr.	702.00
510		399	23.09.10	Agronomy	75.00
511		401	-	HAREC, K/seri	191.00
512		405	24.09.10	AE (M)	4066.00
513		409	27.09.10	Health Centre	50.00
514		410	-	DEE	75.00
515		415	-	SWO	100.00
516		416	-	COHS	342.00
517		417	-	COA	248.00
518		418	12.11.10	DEE	278.00
519		419	12.11.10	COVAS	165.00
520		420	-	COHS	662.00
521		421	-		105.00
522		423	15.11.10	LSF	528.00
523		425	-	LSF	421.00
524		428	16.11.10	Sangla	300.00
525		430	-	LSF	88.00
526		432	18.11.10	DEE	100.00
527		434	-	AE(M)	167.00
528		422	22.11.10	Animal Nutrition	1058
529		-	-	-	0.00
530		445	23.11.10	Sangla	473.00
531		452	24.11.11	DEE	100.00
532		453		LSF	30.00
533		454		Animal Nutrition	504.00
534		455		AE(M)	328.00
535		456	25.11.10	DEE	3206.00
536		461		AE (Elect.I)	100.00
537		462		DEE	175.00
538		465	26.11.10	AE(M)	1757.00
539		471	05.01.11	Pool Officer	150.00
540		472		DEE	500.00

541		476	06.01.11	AE(M)	350.00
542		477		DEE	354.00
543		478		Organic Agri.	100.00
544		492	17.01.11	Seed Production	100.00
545		493		COHS	100.00
546		494		DEE	100.00
547		496		COVAS	126.00
548		500	18.01.11	DR	268.00
549		503		AE(M)	1979.00
550		509	20.01.11	AE(Elect-I)	100.00
551		512		AE(M)	96.00
552		513		Microbiology	75.00
553		515		DEE	75.00
554		517		Pool Officer	175.00
555		518	07.03.11	SWO	50.00



556		519		AE(M)	100.00
557		520		AE(M)	169.00
558		522	08.03.11	Pool Officer	344.00
559		523		AE(M)	371.00
560		524		SVC	100.00
561		525		AE(Elect-I)	300.00
562		527	09.03.11	Organic Agri.	350.00
563		528		DEE	100.00
564		530		Vegetable Sci	100.00
565		531		Pool Officer	100.00
566		538	11.03.11	AE(Civil-I)	350.00
567		543	22.03.11	AE(M)	500.00
568		544	24.03.11	Pool Officer	265.00
569		545		Pool Officer	100.00
		-	-	-	00.00

570		546		Pool Officer	275.00
571		549	25.03.11	Pool Officer	1973.00
572		551		Pool Officer	1445.00
573		552		Pool Officer	50.00
574		554	26.03.11	COVAS	1160.00
575		556		Organic Agri.	250.00
576		557		AE(Civil-I)	100.00
577		558	28.03.11	Pool Officer	175.00
578		560		Dean PG	100.00
579		561	29.03.11	Organic Agri.	50.00
	<b>Total:</b>				<b>39903.00</b>
	<b>G.Total:</b>				<b>243623.80</b>

### (3) Department Seed Production Unit

Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	<b>1980-81</b>	2/55	29.01.1981	XEN, HPKV	16800.00
	<b>Total</b>				<b>16800.00</b>
2	<b>1981-82</b>	3/35	04.12.1981	XEN,HPKV	720.00
	<b>Total</b>				<b>720.00</b>
3	<b>1985-86</b>	8/52	28.07.1985	XEN, HPKV	4048.00
4		8/88	06.12.1985	DDA, Mandi	694.00
	<b>Total</b>				<b>4742.00</b>
5	<b>1994-95</b>	119/23	30.04.1994	XEN,HPKV	150.00
6		119/92	12.10.1994	DDA, Bilaspur	2800.00
	<b>Total</b>				<b>2950.00</b>
7	<b>1996-97</b>	63/031	27.03.1997	XEN,HPKV	4880.00
	<b>Total</b>				<b>4880.00</b>
8	<b>1997-98</b>	013/64	12.11.1997	Executive Engineer	2440.00
	<b>Total</b>				<b>2440.00</b>
9	<b>2001-02</b>	004/88	21.05.2001	A.D.(CF) Jersey Cattle Breeding Farm	280.00
	<b>Total</b>				<b>280.00</b>

10	<b>2005-06</b>	041/120	04.07.2005	Head Soil Sci.	819.00
	<b>Total</b>				<b>819.00</b>
11	<b>2006-07</b>	099/114	04.08. 2006	XEN ( C )	1250.00
12		028/120	20.02. 2007	In-charge, 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
	<b>Total</b>				<b>12265.00</b>
18	<b>2008-09</b>	035/124	24.11.2008	KVK Kangra	3000.00
	<b>Total</b>				<b>3000.00</b>
19	<b>2010-11</b>	011/546	02.08.2010	Crop Improvement	5440.00
20		012/546	02.08.2010	Dean, COVAS	450.00
21		023/546	05.10.2010	Organic Agri.	2250.00
22		027/546	05.10.2010	Agronomy	1070.00
23		030/546	23.10.2010	XEN (Const.)	250.00
24		040/546	15.11.2010	Agronomy fodder	1120.00
25		074/546	09.07.2010	Soil Science	375.00
	<b>Total:</b>				<b>10955.00</b>
	<b>G.Total</b>				<b>59851.00</b>

<b>(4) Department of Plant Breeding &amp; Genetics</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	<b>1980-81</b>	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
	<b>Total</b>				<b>645.00</b>
3	<b>1981-82</b>	0169	14.04.1981	D.D.A, Bilaspur	697.50
	<b>Total</b>				<b>697.50</b>
4	<b>1983-84</b>	0518	26.12.1983	D.D.A, Palampur	242.00
5		611	16.04.1983	Chief Conservator Forest, Shimla-2	234.75
	<b>Total</b>				<b>476.75</b>
6	<b>1994-95</b>	011/24	24.09.1994	D.D.A. Kullu	50.00
	<b>Total</b>				<b>50.00</b>
7	<b>1996-97</b>	47/22	21.01.1997	D.D.A. Shimla	128.00
	<b>Total:</b>				<b>128.00</b>
8	<b>2005-06</b>	077/27	08.08.2005	DDA, Palampur	12000.00
9		085/27	16.08.2005	DDA, Palampur	12400.00
10		073/27	21.07.2005	DDA, Hamirpur	10000.00
11		082/27	12.08.2005	Deputy Director AH/AB Sarol Hamirpur	1250.00
	<b>Total:</b>				<b>35650.00</b>

12	<b>2006-07</b>	095/27	02.08.2006	PIA Bhaleth Dev. Block Bijhari Hamirpur	10000.00
	<b>Total:</b>				<b>10000.00</b>
13.	<b>2008-09</b>	035/419	25.10.2008	AD, Share Kashmir University Rajouri	300.00
14.		047/419	04.07.2009	Dr. J.P. Yadvirdro, Chokilyri Road Dahad	116.00
	<b>Total</b>				<b>416.00</b>
	<b>G. Total</b>				<b>48055.25</b>

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

<b>(6) Department of SAREC, Kangra</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	<b>1993-94</b>	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
	<b>Total</b>				<b>1700.00</b>
4	<b>1994-95</b>	059/116	28.06.1994	Director, Extension Education, UHF, Solan	325.00
	<b>Total</b>				<b>325.00</b>
5	<b>1997-98</b>	037/144	14.10.1997	Dy. Director, Agri., Kangra	300.00
	<b>Total</b>				<b>300.00</b>
6	<b>2003-04</b>	073/239	17.06.2003	Dy. Director, Agri.	1600.00

				Palampur	
	<b>Total</b>				<b>1600.00</b>
	<b>G.Total</b>				<b>3925.00</b>

<b>(7) Department of HAREC, Dhaulakuan</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	<b>1983-84</b>	112	06.07.1983	Head, Plant Breeding	405.00
2		121	10.11.1983	Head, Plant Breeding	1306.00
	<b>Total</b>				<b>1711.00</b>
3	<b>1984-85</b>	140	10.09.1984	D.D.A. Hamirpur	739.00
	<b>Total</b>				<b>739.00</b>
4	<b>1986-87</b>	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 In-charge, D/kuan	399.00
	<b>Total</b>				<b>1467.00</b>
7	<b>1989-90</b>	4/058	27.07.1989	Scientist In-charge, D/kuan	750.00
	<b>Total</b>				<b>750.00</b>
8	<b>1994-95</b>	52/098	19.05.1994	DDA, Kangra at Palampur	585.00
	<b>Total</b>				<b>585.00</b>
	<b>G.Total</b>				<b>5252.00</b>

<b>(8) Department of K.V.K. Dhaulakuan</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	<b>1998-99</b>	018	25.11.1998	Dy. Director, Agri., Palampur	8602.00
	<b>Total</b>				<b>8602.00</b>
	<b>G. Total</b>				<b>8602.00</b>

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

<b>(10) Department of Tea Husbandry &amp; Technical</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	<b>1997-98</b>	003/48	06.01.98	Asstt. Engineer, N.H.	24600.00

				Sub Division , Baijnath	
	<b>Total</b>				<b>24600.00</b>
2	<b>1998-99</b>	006/48	14.07.1998	In-charge, KVK, Dkuan	2160.00
3		018/48	16.12.1998	A.E. NH Sub. Division, Baijnath	5300.00
4		020/48	16.12.1998	XEN, HPKV, Palampur	1400.00
5		021/48	16.12.1998	XEN, Design	1590.00
6		022/48	16.12.1998	XEN, Design	2120.00
7		023/48	16.12.1998	16.12.1998	530.00
	<b>Total</b>				<b>13100.00</b>
	<b>G. Total</b>				<b>37700.00</b>

<b>(11) Department of Vegetable Sciences</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	<b>2004-05</b>	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
	<b>Total</b>				<b>870.00</b>
5.	<b>2005-06</b>	99/282	23.07.05	Additional Director, Gangtok, Sikkim	250.00
	<b>Total</b>				<b>250.00</b>
6.	<b>2006-07</b>	063/364	28.09.06	Head, Entomology	70.00
7.		043/364	30.05.06	Incharge, RSS Lari	160.00
	<b>Total</b>				<b>230.00</b>
8.	<b>2007-08</b>	003/366	28.07.07	Asstt. Prof. Vegetable Deptt. Hill Campus Uttarakhand	255.00
9.		039/366	12.12.07	Head, Soil Science	90.00
10.		088/364	04.04.07	Project Director, Agro forestry	110.00
	<b>Total</b>				<b>455.00</b>
11.	<b>2008-09</b>	073/366	05.08.08	Asstt. Prof. Vegetable Deptt. Hill Campus Uttarakhand	54.00
12.		082/366	12.09.08	Incharge, KVK Bara	130.00
13.		084/366	17.09.08	Head, Agronomy HAU Hisar	40.00
14.		070/366	06.05.08	Head, Entomology	270.00
	<b>Total</b>				<b>494.00</b>
	<b>G. Total</b>				<b>2299.00</b>

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

<b>(13) Department of Agricultural Engineering</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	<b>2001-02</b>	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
	<b>Total</b>				<b>383.00</b>
4	<b>2004-05</b>	040/137	03.06.2004	SPS	100.00
	<b>Total</b>				<b>100.00</b>
5	<b>2006-07</b>	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
	<b>Total</b>				<b>23628.00</b>
12	<b>2007-08</b>	086/137	04.04.2007	A.E.	250.00
13		095/137	16.07.2007	SPS	2450.00
	<b>Total</b>				<b>2700.00</b>
	<b>G. Total</b>				<b>26811.00</b>

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

<b>(15) KVK, Mandi at Sundernagar</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	<b>2009-10</b>	020/216	23.09.2009	Chairman, National Watershed Dasera, Bilaspur	40000.00
	<b>Total:</b>				<b>40000.00</b>
2	<b>2010-11</b>	022/216	20.10.2010	Deputy Director, Mandi	1050.00
3		027/216	23.03.2010	SMS, Balh	34350.00
4		040/216	05.03.2011	SMS, Karsog	28625.00
5		042/216	09.03.2011	SMS, Gopalpur	28625.00
6		044/216	-	SMS, Dharampur	28625.00
7		046/216	09.03.2011	SMS, Chountra	28625.00
8		048/216	09.03.2011	SMS, Darang	28625.00
9		050/216	09.03.2011	SMS, Sundernagar	28625.00
10		052/216	09.03.2011	SMS, Sadar	28625.00
11		053/216	09.03.2011	SMS, Balh	28625.00
12		056/216	09.03.2011	SMS, Gohar	28625.00
13		058/216	09.03.2011	SMS, Janjehli	28625.00
	<b>Total</b>				<b>321650.00</b>
	<b>G. Total</b>				<b>361650.00</b>

<b>(16) Animal Nutrition</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	<b>2009-10</b>	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
	<b>Total</b>				<b>84700.00</b>
4.	<b>2010-11</b>	54/571	05.03.2011	Live Stock Farm, COVAS	140072.00
	<b>G. Total</b>				<b>224772.00</b>

<b>(17) KVK, Bara</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1.	<b>2007-08</b>	045/431	03.08.2007	Pardhan, Gram Panchayat Rangar Through BDO, Sujanpur	9000.00
2.	<b>2010-11</b>	093/432	08.01.2011	DDA, Hamirpur	12480.00
3.		094/432		FH Staying Charges DDA, Hamirpur	3000.00
4		095/		I.C. DDA, Hamirpur	3000.00
	<b>G. Total:</b>				<b>27480.00</b>

<b>(18) Department of MAREC SANGLA</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	<b>2005-06</b>	029/276	23.02.2006	Head, Deptt of Plant Breeding	105.00
	<b>Total</b>				<b>105.00</b>
	<b>G. Total</b>				<b>105.00</b>
<b>(19) HAREC, Bajaura</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	<b>2010-11</b>	068/516	05.02.2011	DDA, Palampur	9000.00
2.	<b>-do-</b>	070/516	09.03.2011	Head, Seed Science & Tech.	2400.00
	<b>Total</b>				<b>11400.00</b>
	<b>G. Total</b>				<b>11400.00</b>

<b>(20) Hospitality Cell</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	<b>2008-09</b>	30/373	06.01.2009	Secretary GAD, Shimla	560.00
2.	<b>2009-10</b>	06/505	02.05.2009	Dean, P.G.	2900.00
3.		90/505	30.07.2009	Head, Horticulture	6000.00
4.	<b>2010-11</b>	100/373	19.11.2010	Corfball Palampur	7200.00
5.		98/372	28.11.2010	Corfball Palampur	11600.00
6.		80/372	19.11.2010	Corfball Palampur	585.00
7.		100/556	31.07.2010	SVC	300.00
8.		023/567	12.01.2011	Dean, COVAS	1160.00
9.		024/567	12.01.2011	Dean, COVAS	1200.00
10.		63/567	07.03.2011	DEE	200.00
11.		80/567	22.03.2011	Sh. Ratti Ram Sandil (Through DEE)	3700.00
	<b>G. Total</b>				<b>35405.00</b>
	<b>Grand Total from 1 to 20</b>				<b>1534658.05</b>



**Annexure- “C”**

(Referred to in Para 28 of the Audit Report 2010-2011 of Part-II)  
Detail of outstanding Audit Requisitions issued to various Heads of the Department, CSKHPKV, Palampur during the period from 1983-84 to 2010-2011.  
**(Para 28)**

<b>Sr. No.</b>	<b>Name of Department</b>	<b>Year</b>	<b>No. of outstanding audit requisition.</b>
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,
		2010-2011	8,12,18,24,29,30,38,61,68,71,78,79,83,90,95, 97,98,99,112,131,132,134,135,136,137,140,141,
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,
		2010-2011	3,45,51, 62,127
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
		2010-2011	93,122
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
		2010-2011	1,9,13,16, 17,33,34,57,67,69,70,75,133,
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,
		2010-2011	26,28,
8.	Executive Engineer (E)	2006-2007	6,56,80,131
		2007-2008	22,44,100
		2009-2010	73,138
		2010-2011	22,91,117,
9.	Dean, COVAS	1991-92	77
		1992-93	171
		1997-98	4
		1998-99	154
		2002-2003	3,43,114
		2003-2004	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
		2010-2011	126
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,
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14.	Soil Science	1989-90	141
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15.	Seed Production Unit	1984-85	116
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16.	Vegetable Science	1997-98	32
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17.	Tea Husbandry & Technology	1998-99	107
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18.	Crop Improvement	2008-2009	73,98,125A,155, 195,203,204,205,213
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19.	Plant Pathology	1991-92	1
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21.	Entomology	2007-2008	78
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29.	HAREC, Dhaulakuan	2007-2008	107
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31.	R.S.S., Leo	1993-94	141
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32.	HAREC, Bajaura	1991-92	112
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33.	Beekeeping, Nagrota Bagwan	2007-2008	112
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37.	KVK, Una	2003-2004	149
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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
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49.	ORS Kangra	2009-2010	52,
50.	Fodder Production & Grassland	2009-2010	61,
51.	Fisheries	2009-2010	112,
52.	KVK Kukumseri	2009-2010	154
53.	Biology & Envi. Science (COBS)	2010-2011	56
54.	Dean, P.G.	2010-2011	58
55.	Vety. Physiology	2010-2011	82,
56.	KVK, Bajaura	2010-2011	86,
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58.	Organic Agriculture	2010-2011	138,139,

