

From

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

To

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

Dated, Shimla-171009, the ...19-12-2013

**Subject:** *Audit and Inspection Report on the account of Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Kangra for the year 2011-2012.*

Sir,

I am directed to forward herewith the audit and inspection report on the accounts of Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Kangra for the year 2011-2012 for further necessary action. The annotated replies to the audit observations may please be sent to this department at the earliest.

Yours faithfully,

Sd/-

Additional Director,  
Local Audit Department  
Himachal Pradesh Shimla-171009

Endst. No. As above dated, Shimla-171009, the.....

Copy forwarded for information and necessary action:-

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

Sd/-

Additional Director,  
Local Audit Department  
Himachal Pradesh Shimla-171009

# **ANNUAL AUDIT REPORT**

## **ON THE ACCOUNTS OF**

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

***FOR THE PERIOD FROM 01.04.2011 to 31.03.2012***



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

**CSK HIMACHAL PRADESH KRISHI VISHVAVIDYALAYA  
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 31.3.2011.***
- 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 2011-2012.***
- 4 The latest position of all outstanding Audit Requisitions from 1983-84 to 2011-2012 has been given in Annexure-'C' of this report.***

**Overview of Annual Audit Report on the Accounts of  
CSK HPKV, Palampur  
for the period from 01.04.2011 to 31.03.2012.**

The present annual audit report of CSK HPKV, Palampur is a complete document to understand its financial health, efforts made for improvement, increasing responsibilities and liabilities relating to financial matters, attitude and seriousness of university administration towards financial irregularities and the steps taken as remedial measures to ensure the financial discipline in the university. Like previous reports in Part-I of this report the position of outstanding paras since 1988-89 has been given, but despite of repeated observations the university administration is not serious to take required action to make the huge recoveries and it is pertinent to mention here that if this attitude/ trend remained continued for another 2-3 years there will be no chance to make the amount good from the defaulters and the university will suffer heavy financial losses 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. 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:-

***Audit Report for the year 1988-1989***

**(1) Para-15(B)**

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

***Audit Report for the year 1989-1990***

**(2) Para-19**

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

***Audit Report for the year 1992-1993***

**(3) Para-41**

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.

***Audit Report for the year 1999-2000***

**(4) Para-29**

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.

### ***Audit Report for the year 2002-2003***

#### **(5) Para-9**

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

### ***Audit Report for the year 2003-2004***

#### **(6) Para-11**

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.

### ***Audit Report for the year 2004-2005***

#### **(7) Para-14**

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.

### ***Audit Report for the year 2006-2007***

#### **(8) Para-17**

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.

### ***Audit Report for the year 2007-2008***

#### **(9) Para-10**

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

#### **(10) Para-13**

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

#### **(11) Para-27**

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.

### ***Audit Report for the year 2008-2009***

**(12) Para 11**

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

**(13) Para 12**

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

**(14) Para 24**

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

**(15) Para 26**

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

### ***Audit Report for the year 2009-2010***

**(16) Para 11**

Recovery of penalty/short deposit of income tax from the university employees amounting to ₹ 20,948.00.

**(17) Para 14**

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

**(18) Para 17**

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

**(19) 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.

**(20) Para 20**

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



## ***Audit Report for the year 2010-2011***

### **(21) 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

### **(22) Para-11**

Big loss of interest amounting to ₹ 2,76,809.00 due to wrong drawl of advances and retention of huge amounts of contingent advances out of university account.

### **(23) Para-16**

Payment of ₹ 1,74,162.00 on account of award given by the arbitrator in case of C/O 11 No. Teacher's Residences.

### **(24) 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.

**(25) Para-18 (i)** Short realization of ₹ 9,17,953.00 on account of supply of green tea leaves to Co-operative Factory Kallu-Di-Hatti.

### **(26) Para-19**

Recovery of cost of cement, sand, crusher & boulder etc. amounting ₹ 34,929.00 for the construction of Path in the poly houses.

### **(27) 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.

### **(28) 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.)

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.

## ***Audit Report 2011-2012***

Similarly in Part-II of this audit report the result of pre and post audit of the account of CSK HPKV, Palampur w.e.f. 01.04.2011 to 31.03.2012 have been elaborated. The details of some of the serious/important audit paras having huge wrong/over payments and if needed action is taken for the settlement of these paras then this will not only improve the financial position but it will be more effective to establish financial discipline in the university is given as under:-

**(1) Para 5**

Outstanding-inter-departmental recoveries amounting to ₹ 12,86,455.05

**(2) Para-7**

Re-imbursement of excess expenditure incurred against the grants-in-aid amounting to ₹ 18,06,72,282.00 from various funding agencies.

**(3) Para-10**

Grant of 3 tier pay scale to the Technical Assistants Grade-I (Field) and recovery of ₹ 17,06,064.00 on account of withdrawal of benefits given under old A.C.P. or any other similar schemes.

**(4) Para-11**

Recovery of ₹ 11,201.00 from Sh. Ram Krishan, beldar MAREC, Salooni on account of withdrawal of the benefit of ACP Scheme.

**(5) Para-12**

Recovery of excess payment of retirement gratuity amounting to ₹ 9,374.00 from the pensioners.

**(6) Para-13**

Recovery of ₹ 3,519.00 from Sh.Chaman Lal (Peon) on account of reversion from the post of clerk (Ad-hoc) to the original post of peon w.e.f. 06.07.2011.

**(7) Para-14**

Recovery of advance salary amounting to ₹ 1,44,000.00 paid to 8 Nos. beldars who were placed on secondment basis in H.P.State Govt. Departments.

**(8) Para-15**

Loss of ₹ 77,404.00 due to award of civil work on higher rates than the justified rates in the construction of Poultry building in COVAS campus (Agreement No. 574-D).

**(9) Para-17**

Recovery of leave salary and pension contribution amounting to ₹ 2,41,619.00 on revised pay in respect of Dr. P.D. Sharma from ICAR, New Delhi.

**(10) Para-21**

Regularization of expenditure amounting to ₹ 60,000.00 in connection with Agro. Club Festival organized w.e.f. 11.03.2011 to 12.03.2011 at Palampur.

**(11) Para-24**

Re-checking of the pension cases of the veterinary teachers/doctors retired between 01.01.2006 to 30.06.2007.

**(12) Para-25**

Serious irregularities in the purchase case of Pellet Mill purchased by the Animal Nutrition Department.

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

**FOR THE PERIOD FROM 01.04.2011 to 31.03.2012.**

**Part –I**

**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, Postgraduate Studies and independent Directorate of Research and Extension.

The present audit and examination of accounts of CSK HPKV, Palampur for the period from 01.04.2011 to 31.03.2012 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 persons during this period:-

<b>(I)</b>	<b>Vice-Chancellor</b>	<b>Period</b>
1.	Dr. S.K.Sharma	01.04.2011 to 31.03.2012
<b>(II).</b>	<b>Comptroller</b>	
1.	Sh. P.C. Patial (officiating)	01.04.2011 to 21.04.2011
2.	Sh. Jitender Mohan Awasthi	22.04.2011 to 31.03.2012

**Para-2      **Financial Position****

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

	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>
<b>Opening balance</b>	<b>135807719.56</b>	<b>142807404.80</b>	<b>578334312.77</b>
Income including grants-in-aid received from the H.P.Govt. & ICAR etc.	921209665.24	1861261242.97	1337486041.99
<b>Total:-</b>	<b>1057017384.8</b>	<b>2004068647.77</b>	<b>1915820354.76</b>
Expenditure incurred during the year	914209980.00	1425734335.00	1593504769.00
<b>Closing balance as on 31<sup>st</sup> March</b>	<b>142807404.80</b>	<b>578334312.77*</b>	<b>322315585.76</b>

**\*Note: - This change is due to change in figure of grant utilization certificate.**

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

In 2010-2011 the total income from all sources was ₹ 1,86,12,61,242.97 which decreased to ₹ 1,33,74,86,041.99 in 2011-2012. In 2009-2010 the total income was ₹ 92,12,09,665.24. The reasons for high rate of income in 2010-2011 was due to receipt of additional grants-in aid for the payment of arrears of revision of pay scales w.e.f. 01.01.2006. The policies launched by GOI and H.P. state govt. have direct impact on the working of this university and scope of income and expenditure is increasing every year.

In the closing balance of ₹ 32,23,15,585.76 as on 31.03.2012 of the university general account, the closing balance of other accounts viz GPF & CPF accounts, pension corpus fund account and revolving funds accounts maintained separately by the various departments of CSK HPKV are not included. The balances of these accounts are detailed in **Annexure “A”** of this audit report.

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

In 2011-2012 university received grants-in-aid to the tune of ₹ 1,11,22,35,436.68 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>(in ₹)</b>
(i)	Agriculture department	382000000.00
(ii)	Animal Husbandry department	1104067.00
(iii)	Fisheries department	200000.00
(iv)	SCSP	137500000.00
	<b>Total</b>	<b>520804067.00</b>
<b>II</b>	<b>ICAR</b>	
(i)	ICAR Co-Coordinated Projects.	141699403.00
(ii)	Krishi Vigyan Kendra's	73212000.00
(iii)	Central Development Assistance	77739000.00
(iv)	RAWE	357150.00
(v)	ICAR Ad hoc Projects	44820537.00
	<b>Total</b>	<b>337828090.00</b>
<b>III</b>	<b>GOI</b>	
(i)	Ad hoc Projects	27687630.00
(ii)	<b>Miscellaneous Projects</b>	202708451.68
(iii)	<b>CFSU</b>	4826384.00

(iv)	<b>NAIP</b>	17907402.00
(v)	<b>Foreign Aided Projects</b>	473412.00
	<b>Total</b>	<b>253603279.68</b>
	<b>Grand Total (1 to III)</b>	<b>111,22,35,436.68</b>

**Para-4      Retrenchments and recoveries amounting to ₹ 26,22,618.00  
(₹ 25,52,444.00+₹ 70,174.00)**

Apart from very small amount of domestic income the main source of university receipt is grants-in-aid from the Govt. and with the limited own resources it should be the fundamental priority/objective of the financial management to observe the high standard of financial proprieties while making the expenditure in public domain. But in recent years attitude of carelessness at claimant, processing and scrutiny in the office and D.D.O. level has been observed and at all level the prescribed checks and measures are not applied judiciously and carefully. This position itself becomes very clear that during the period of report in 409 cases (page No.191 to 269 of retrenchment register) various D.D.O.'s of university processed and passed the wrong/excess payment bills amounting to ₹ 26,22,618.00 and after checking these bills in audit this amount was got reduced/retrenched. Had these excess/wrong payments not been pointed out by the audit, the university should have suffered a huge financial loss. Therefore, it is very important to develop a full proof processing and checking system in the university to avoid such unwanted losses and to ensure the implementation and compliance of all codal formalities. This matter is specially brought into the notice of comptroller to issue guide lines to all the HODs/P.I's & DDO's.

**Para-5      Outstanding-inter-departmental recoveries amounting to  
₹ 12,86,455.05**

Out of total inter-departmental recoveries amounting to ₹ 15,34,658.05 pointed out in Audit Para 6 of 2010-2011 annual audit report, an amount of ₹ 3,64,445.05 was recovered during current financial year and the amount was reduced to ₹ 11,70,213.05. During 2011-2012 an amount of ₹ 1,16,242.00 remained due for further realization and thus the total recoverable amount as on 31.03.2012 has become ₹ 12,86,455.05, 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 may be shown to audit.

**Para- 6      Non adjustment of temporary contingent and deposit works  
advances amounting to ₹ 8, 64, 56, 357.00 & ₹  
19,77,51,046.00**

On 31.03.2012 contingents advances amounting to ₹ 8, 64, 56,357.00 drawn for the purchase of equipments and computers, to organizing trainings & kisan melas, POL and other different purposes were pending for final adjustment. Similarly for the construction of new buildings, extension of existing infrastructure, repair and renovation of civil and electrical works, the different departments also deposited huge amounts with the Construction Division from time to time and on 31.03.2012 on this account also an amount of ₹ 19,77,51,046.00 was also lying pending for final adjustment. The detail of contingent temporary advances and deposit works is given as under:

Sr.No.	Name of Department	Amount (Misc.) in ₹	Deposit work in ₹
1.	AGRONOMY	598114	988942
2.	AGRICULTURE ENGINEERING	1667778	4238573
3.	AGRO FORESTRY	2257075	0
4.	TEA HUSBANDRY & TECHNOLOGY	445000	0
5.	ANIMAL NUTRITION	552762	0
6.	COMPTROLLER'S OFFICE	7073988	0
7.	CONSTRUCTION DIVISION	1056033	81437581
8.	DEAN, COLLEGE OF AGRICULTURE	2290004	3650000
9.	DEAN, COVAS	10879903	39415900
10.	DEAN, COLLEGE OF HOME SCIENCE	6182217	10700000
11.	DIRECTOR EXTENSION EDUCATION	4097529	1688000
12.	DEPARTMENT OF AGRICULTURE BIOTECH	35528	0
13.	ORGANIC AGRICULTURE	7256544	10753293
14.	ENTOMOLOGY	12283483	1771365
15.	HEALTH CENTRE	0	500000
16.	HORTICULTURE	3150000	79182
17.	LIVE STOCK FARM	0	1546181
18.	LIBRARY	32800	3099035
19.	MICROBIOLOGY (VETY.)	2207290	0
20.	MEDICINE	4038700	3500000
21.	PHYSIOLOGY VETERINARY	434091	0
22.	PLANT PHYSIOLOGY(COBS)	210250	0
23.	FODDER SECTION	184520	0
24.	CROP IMPROVEMENT & FODDER SECTION	501102	498975
25.	PLANT PATHOLOGY	1328800	1364035
26.	PHARMACOLOGY(VETERINARY)	598000	750000
27.	SEED SCIENCE & TECHNOLOGY	470000	2509548
28.	STUDENT WELAFRE OFFICE	0	3721365
29.	SOIL SCIENCE	1056040	1834619
30.	VEGETABLE SICNCE.	77000	0
31.	K.V.K.BARA	963598	2448185
32.	K.V.K.,BAJAURA	0	1229069
33.	K.V.K.DHAULAKUAN	210794	0
34.	K.V.K.,KANGRA	608430	636072
35.	K.V.K.,MANDI	125000	3052052
36.	K.V.K., UNA.	1079767	0
37.	K.V.K. BERTHIN	808006	1870249
38.	K.V.K. KUKUMSERI	2099207	401000
39.	SAREC, KANGRA	2165725	1233493
40.	R.S.S. AKROT	0	849144
41.	HAREC, BAJAURA	144000	400000
42.	R.S.S. BERTHIN	350000	1900000
43.	HAREC, DHAULAKUAN	600000	2613400
44.	HAREC, KUKUMSERI	2174405	1314600
45.	R.S.S. LARI	1659483	2622000

46.	R.R.S. LEO	543144	316552
47.	RWRC, MALAN	0	803020
48.	R.R.S. SALOONI	0	450000
49.	MAREC, SANGLA	1950247	710774
50.	R.R.S.,SUNDERNAGAR	10000	854842
	<b>Total:</b>	<b>8,64,56,357</b>	<b>19,77,51,046</b>

Out of total contingent and deposit works advances amounting to ₹ 8,64,56,357.00 and ₹ 19,77,51,046.00 as detailed above advances amounting to ₹ 1,66,86,107.00 are pending for adjustment from 1997 to 2010 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. 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 between 1997 to 2010 are given as under:-

Sr. No.	Name of department	Date of drawl of advance	Audit Register P/E No.	Amount	Name of official to who advance paid
1.	<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>2008-2009</u></b> 31.03.2009	90/17	400000	Dr. R.S. Kisthwaria
9.	-do-	<b><u>2009-2010</u></b> 31.03.2010	137/50	3250000	Dr. Suman Kumar
10.	-do-	31.03.2010	137/53	100000	Dr. R.S. Kisthwaria
11.	<b>Dean, COVAS</b>	<b><u>2006-2007</u></b> 30.03.2007	63/39	107482	Dr. Shidarth Dev
12.	-do-	<b><u>2007-2008</u></b> 29.06.2007	61/06	70000	Sh. Suresh Gupta
13.	-do-	29.06.2007	61/7	15000	Sh. Suresh Gupta
14.	-do-	31.03.2008	63/21	49990	Sh. Rajnesh Kumar
15.	-do-	31.03.2008	63/23	33200	Smt. Meena Sood
16.	-do-	31.03.2008	63/25	49990	DR. S.K. Sharma
17.	<b>Comptroller Officer</b>	<b><u>2003-2004</u></b> 26.01.2004	63/92	1500	Sh. Piar Chand, Driver
18.	-do-	<b><u>2007-2008</u></b> 08.11.2007	32/35	402609	Sh. Harjeet (Store)
19.	-do-	08.11.2007	32/37	156000	Sh. Rekesh (Store)
20.	-do-	25.03.2008	123/78	662581	Sh. Harjeet (Store)
21.	<b>Construction Division</b>	<b><u>2006-2007</u></b> 15.12.2006	48/57	4000	Er.R.S. Guleria
22.	-do-	30.03.2007	52/89	92230	Er. B.S.



					Pathania(E)
23.	-do-	<u>2007-2008</u> 07.11.2007	131/53	59265	Er. R.S. Guleria
24.	-do-	29.03.2008	137/107	500000	Er. R.S. Premi
25.	-do-	29.03.2008	137/111	32500	Er. R.S. Guleria
26.	-do-	<u>2008-2009</u> 02.03.2009	48/43	5000	Er. B.S. Jassal
27.	-do-	<u>2009-2010</u> 20.05.2009	80/05	7000	Er. Anoop Sharma
28.	-do-	20.05.2009	80/06	5000	Er. Arun Vyas
29.	-do-	08.06.2009	81/11	58000	Er. R.S. Premi
30.	-do-	09.09.2009	82/26	5000	Er. P.S. Thakur
31.	-do-	03.11.2009	84/44	5400	Er. R.K. Kataria
32.	-do-	19.12.2009	84/51	2100	Er. P.C. Chaudhary
33.	-do-	31.03.2010	87/83	4000000	Er. B.S. Jassal
34.	-do-	31.03.2010	87/84	3200000	Er. B.S. Jassal
35.	-do-	31.03.2010	88/96	300000	Er. Anil Sood
36.	-do-	31.03.2010	89/103	500000	Er. B.S. Jassal
37.	<b>Dean, College of Agriculture</b>	<u>2006-2007</u> 24.03.2007	58/30	105004	Dr. Arun Kumarr
38.	<b>R.S.S. Sangla</b>	<u>2002-2003</u> 13.03.2003	56,57/07	5000	Dr. S.S. Rana
39.	-do-	<u>2008-2009</u> 09.12.2008	49/04	5000	Dr. Gopal Katna
40.	-do-	<u>2009-2010</u> 25.08.2009	105/03	100000	Dr. Nanak Dev
41.	-do-	15.10.2009	105/04	249982	Dr. Nanak Dev
42.	<b>R.S.S. Leo</b>	<u>2001-2002</u> 03.11.2001	33/01	50000	Sh. Ranish Kumar
43.	-do-	14.12.2001	33/02	50000	-do-
44.	<b>K.V.K. Kangra</b>	<u>2006-2007</u> 30.03.2007	14/17	237760	Dr. K.S. Thakur
45.	-do-	30.03.2007	14/18	59440	-do-
46.	-do-	<u>2009-2010</u> 31.03.2010	22/17	200000	Dr. Vishal Dogra
47.	-do-	31.03.2010	22/18	90347	Dr. A.K. Sood
48.	-do-	31.03.2010	23/21	80000	Dr. Deep
49.	<b>K.V.K. Berthin</b>	<u>2006-2007</u> 17.03.2007	25/02	538346	Sh. Subhash
50.	-do-	<u>2009-2010</u> 31.03.2010	42/17	491685	Dr. Deepika Sud
51.	<b>K.V.K. Una</b>	<u>2004-2005</u> 01.03.2005	03/21	316517	Dr. S.N. Shankhyan
	<b>Total</b>			<b>1,66,86,107</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 against the defaulters may be taken to ensure the speedy adjustment and compliance may be intimated to audit.

**Para-7      Re-imburement of excess expenditure incurred against the grants-in-aid amounting to ₹ 18,06,72,282.00 from various funding agencies.**

All the activities of CSK HPKV, Palampur in the field of agriculture, education research and extension are widely spread in entire state of Himachal Pradesh and maximum projects/schemes are approved by state govt. and GOI on all India pattern having inter-state common operational programmes. The funding of such projects, schemes and programmes are also approved in view of peculiarity of different schemes/projects. In addition to it some long term projects last for 15 to 20 years and the funding of these projects are being revised from time to time in view of project requirements and increase in pay and allowances of regular and fixed staff of such projects. Similarly ICAR All India Co-ordinated Research Project are in the ratio of 75:25 between government of India and H.P.State government.

The process of releasing the funds by the various funding agencies of govt. of India, H.P. govt. and other semi or private institutions are also different. After the approval/ sanction of the project/schemes the university is bound to undertake the related activities well in time in view of cropping season and other natural implications and till the moment, funds are released the arrangement of expenditure is to be made out of main account of the university. There are some institutions like IFFCO chain who provide funds after the receipt of audited expenditure vouchers. Some funding agencies after releasing the first grant release subsequent grants after the receipt of utilization certificate of previous grant and in this process many times G.U.C. in excess of actual receipt of grants are being issued in order to obtain the balance or subsequent grants.

This genuine problem regarding issuing of G.U.C. for actual expenditure even in excess of receipt of grants was also realized in 1991-1992 by the Local Audit Department which is also statutory audit agency to conduct the audit and issue the grants utilization certificates and started issuing grant utilization certificates for actual excess expenditure, so that the working of university is not affected due to non receipt of subsequent grants. This process of issuing G.U.C. for excess expenditure is continued from 1991-1992 to date and at all level the university authorities were requested by issuing audit requisition to recoup the excess expenditure from the concerned funding agencies. But when the position started deteriorating very badly then for the first time this matter was brought into the notice of university authorities and H.P. state govt. by incorporating para No.34 in the annual audit report for the year 2005-2006. Onward 2005-2006, the Local Audit Department is continuously highlighting this serious issue in the annual audit report every year but the amount of excess expenditure against the grants received is increasing every year which is very serious issue and university administration may take necessary steps to recover the huge amounts, the details of which is given in the subsequent paragraph.

Out of total recoverable amount of ₹ 11,66,16,811.00 pointed out in para 7 of annual audit report 2010-2011, an amount of ₹ 4,83,22,411.00 was recovered during 2011-2012 from the funding agencies and the amount was reduced to ₹ 6,82,99,400.00. During the year 2011-2012, an expenditure of ₹ 11,23,77,882.00 was again incurred over

and above the grants in aid received and total recoverable amount has increased to ₹ 18,06,72,282.00 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.	Agriculture Economics	Problem & Constraints of Agricultural development in hill areas.	1991-92	1000.00	13/1	
2.	Animal Nutrition	Evaluation & utilization of apple pomace in Animal Ration. ICAR	1991-92	23753.00	53/1	
		<b>Total ( 1991-1992)</b>		<b>24753.00</b>		<b>24753.00</b>
3.	Entomology	Pesticides pollution in Tea garden of HP. GOI	1996-97	34982	271/2	
		<b>Total ( 1996-1997)</b>		<b>34982.00</b>		<b>59735.00</b>
4.	Comptroller Office	Installation of Green House for research purpose.	1997-98	10377.00	167/1	
		<b>Total ( 1997-1998)</b>		<b>10377.00</b>		<b>70112.00</b>
5.	Agro Forestry	Agro forestry ORP Zone I&II	1999-00	31131.00	39/1	
6.	Comptroller Office	APIS under information system development of NATP in respect of civil work and strengthening of LAN system.	1999-00	724777.00	115/1	
7.	Dean, COVAS	Studies on early diagnosis and treatment of induced traumatic.	1999-00	11016.00	231/2	
8.	HAREC, D/kuan	ICAR 19-103	1999-00	1286062.00	74/3	
		<b>Total ( 1999-2000)</b>		<b>2052986.00</b>		<b>2123098.00</b>
9.	S.W.O.	GOI-826-30	2000-01	2395.00	282/2	
		<b>Total ( 2000-2001)</b>		<b>2395.00</b>		<b>2125493.00</b>
10.	Animal Nutrition	Ad hoc ICAR-23-44	2001-02	52439.00	59/1	
11.	T.H.T.	Tea Board	2001-02	1996178.00	300/2	
		<b>Total ( 2001-2002)</b>		<b>2048617.00</b>		<b>4174110.00</b>
12.	Soil Science	Misc-009-15	2002-03	19523.00	88/1	
13.	D.E.E.	Misc. 44-35	2002-03	588.00	182/1	
14.	HAREC, D/kuan	Adhoc -ICAR	2002-03	8723.00	105/3	
		<b>Total ( 2002-2003)</b>		<b>28834.00</b>		<b>4202944.00</b>
15.	Plant Pathology	Ad hoc ICAR 144-17	2003-04	17209.00	124/1	
16.	Entomology	Misc. 514-19	2003-04	28480.00	272/2	
		<b>Total ( 2003-2004)</b>		<b>45689.00</b>		<b>4248633.00</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 ( 2004-2005)</b>		<b>229700.00</b>		<b>4478333.00</b>
23.	Agricultural Economics	ICAR-162-18	2005-06	116574.00	68/1	
24.	Plant Pathology	Ad-ICAR-158-17	2005-06	47615.00	191/2	
		<b>Total ( 2005-2006)</b>		<b>164189.00</b>		<b>4642522.00</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 ( 2006-2007)</b>		<b>108980.00</b>		<b>4751502.00</b>
29.	Comptroller Office	State Scheme Animal Husbandry Deptt.	2007-08	23275118.00	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 ( 2007-2008)</b>		<b>23614633.00</b>		<b>28366135.00</b>
34.	Animal Nutrition	Adhoc ICAR-202-44	2008-09	381288.00	72/1	
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 ( 2008-2009)</b>		<b>801992.00</b>		<b>29168127.00</b>
38.	HAREC, Dhaulakuan	Misc.-900-73	2009-10	3485.00	150/3	
39.	Agriculture Economics	GOI-426-18	2009-10	6634.00	170/3	
40.	D.E.E.	Misc.-964-35	2009-10	91834.00	29/4	
41.	Dean, COHS	GOI-443-28	2009-10	17905.00	45/4	
42.	Bee Keeping	GOI-418-77	2009-10	68594.00	54/4	
43.	Agriculture Economics	Misc.910-18	2009-10	18294.00	69/4	
44.	Comptroller Office	Misc.-913-83 (Mini Mission)	2009-10	38132.00	11/5	
45.	Comptroller Office	Misc.-920-85 (Mini Mission)	2009-10	1298.00	25/5	
46.	Crop Improvement	GOI-648-51/14	2009-10	425878	191/4	
		<b>Total ( 2009-2010)</b>		<b>672054.00</b>		<b>29840181.00</b>
47.	Comptroller Office	State Scheme of Agri. Deptt.	2010-11	5398135.00	116/1	

48.	HAREC, Bajaura	On farm testing of Microbial inoculants in pea Misc-972-72	2010-11	2524.00	4/4	
49.	Agriculture Economics	Female Participant in Hill Agri. A comparative study of Female headed etc. Misc-665-18	2010-11	3003.00	19/4	
50.	Comptroller Office	State Scheme, SCSP	2010-11	31256116.00	44/4	
51.	Plant Pathology	Assessment of Genetic diversity etc. GOI- 428-17	2010-11	26974.00	79/4	
52.	Plant Pathology	Molecular tagging of resistance GOI- 432-17	2010-11	919557.00	80/4	
53.	Fodder	Development of Inter specific hyleveled using etc. GOI-431-51	2010-11	129536.00	85/4	
54.	DAB	Bio Technological approach towards Forage Crops Imp. GOI- 430-12/57	2010-11	318343.00	87/04	
55.	Dean PG	Misc-798-24	2010-11	49185.00	92/4	
56.	Vegetable Science	Misc-717-20	2010-11	30361.00	135/4	
57.	Agricultural Economics	State Adhoc-Misc-2012-18	2010-11	304490.00	147/4	
58.	R&WRC, Malan	GOI-325-77	2010-11	15995.00	161/4	
		<b>Total ( 2010-2011)</b>		<b>38454219.00</b>		<b>68294400.00</b>
59.	Agronomy	ICAR-006-16	2011-12	352116.00	60/01	
60.	Agronomy	ICAR-7-16 (i)	2011-12	3490492.00	61/01	
61.	Agronomy	ICAR-31-16	2011-12	394266.00	20/01	
62.	Agriculture Engineering	Ad hoc GOI-309-13	2011-12	1476010.00	28/01	
63.	Agriculture Engineering	ICAR-008-13 (i & ii)	2011-12	25098.00	33/01	
64.	Agriculture Engineering	ICAR-016-13	2011-12	46792.00	34/1	
65.	THT & Agro forestry	ICAR-038-47	2011-12	525702.00	43/01	
66.	Crop Improvement/ Fodder Section	ICAR-010/51/14	2011-12	2684987.00	131/1	
67.	Crop Improvement	Misc.-709-14	2011-12	544.00	53/03	
68.	Comptroller	State Agriculture	2011-12	35517181	116/1	
69.	Comptroller	SCSP	2011-12	47583525	44/04	
70.	Comptroller	NTS	2011-12	261695.00	318/02	
71.	Crop Improvement	ICAR-018-14	2011-12	315350.00	132/01	
72.	Crop Improvement	Ad hoc GOI-448-14	2011-12	40043.00	180/03	
73.	Soil Science	ICAR-013-15	2011-12	3463872.00	148/01	

74.	Soil Science	ICAR-012-15	2011-12	1461539.00	150/01	
75.	Soil Science	ICAR-09-15	2011-12	3355167.00	151/01	
76.	Soil Science	Misc-637-15	2011-12	275496.00	308/02	
77.	Organic Agriculture	Ad hoc ICAR 206-56	2011-12	10676.00	61/04	
78.	D.E.E.	Misc. 2045-35	2011-12	46651	192/04	
79.	D.E.E.	State Ad hoc 978-35	2011-12	100.00	71/04	
80.	D.E.E.	KVK-010-35	2011-12	15436.00	197/02	
81.	Dean, COHS	ICAR-035-28	2011-12	158084.00	220/02	
82.	Entomology	ICAR-42-19	2011-12	1192683.00	276/02	
83.	KVK, Bajaura	KVK—004-86	2011-12	205849.00	06/03	
84.	KVK, Bara	KVK-002-88	2011-12	331832.00	11/03	
85.	KVK, D/kuan	KVK-003-87	2011-12	1740455.00	24/03	
86.	KVK, Mandi	KVK-006-90	2011-12	1553705.00	36/03	
87.	KVK, Una	KVK-005-89	2011-12	647859.00	41/03	
88.	HAREC, D/kuan	ICAR-023-73	2011-12	991501.00	75/03	
89.	HAREC, Bajaura	ICAR-007(ii)-72	2011-12	134712.00	95/03	
90.	RWRC, Malan	ICAR-004-77	2011-12	706561.00	107/3	
91.	RWRC, Malan	GOI-325-77	2011-12	89173.00	162/04	
92.	MAREC, Sangla	ICAR-14-83	2011-12	129029.00	110/03	
93.	RWRC, Malan	ICAR-022-77	2011-12	2646432	133/01	
94.	Directorate of Research	ICAR-040-34	2011-12	353560	245/02	
95.	Agri. Economics	State Misc.2013-18	2011-12	72104.00	114/04	
96.	Agri. Economics	Misc-698-18	2011-12	5000.00	123/04	
97.	Vegetable Sci.	Misc.2011-20	2011-12	76605.00	51/05	
		<b>Total 2011-2012</b>		<b>112377882.00</b>		<b>180672282.00</b>
		<b>G. Total (1991-1992 to 2011-12)</b>		<b>180672282.00</b>		

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

### **Para-8 Management of Pension Corpus Fund.**

Vide notification No.1-128/88-HPKV/A/cs./01-81 dated 01.01.1997 the pension scheme was started in the university w.e.f. 01.01.1986. Under Rule 1.1 of pension rule, pension corpus fund was opened in the university and the university share of all those employees who opted for pension scheme was transferred to this fund. This fund was made self sustainable and in the rules it was provided that “The State Govt. and other financing agencies will continue to provide to the university the CPF matching contribution @ 10% of the emoluments (excluding HRA & HCA) of the employees working in the scheme on permanent footing and it shall be non-lapsable. Such contribution will be added to this fund in the same manner as was being done in the case of CPF. The contribution on account of retirement and death gratuity shall be credited in respect of each employee half yearly to this fund which shall be drawn from the respective schemes of the state govt. and

other funding agencies in the month of September & March”. The pension corpus fund has been maintained as per the rules and other provisions made from time to time.

The comparative financial position of pension corpus fund from 1997-1998 to 2011-2012 as per the annual accounts of this period is given as under:-

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

Sr. No.	Financial year & Page of Annual A/c.	Opening balance	Receipts	Total	Payment	Closing balance
1	2	3	4	5	6	7
1.	1997-98 P-112	4480305.00	14022493.00	18502798.00	9870229.00	8632569.00
2.	1998-99 P-113	8632569.00	20476506.00	29109075.00	8574504.00	20534571.00
3.	99-2000 P-114	20534571.00	33801657.58	54336228.58	17336217.00	37000011.58
4.	2000-01 P-112	37000011.58	97403809.64	134403821.22	21711496.00	112692325.22
5.	2001-02 P-130	112692325.22	36300704.41	148993029.63	22233979.00	126759050.63
6.	2002-03 P-132	126759050.63	31832765.54	158591816.17	25220948.00	133370868.17
7.	2003-04 P-139	133370868.17	65038773.09	198409641.26	30744940.00	167664701.26
8.	2004-05 P-145	167664701.26	114365944.65	282030645.91	43141361.00	238889284.91
9.	2005-06 P-138	238889284.91	22842581.13	261731866.04	39744865.00	221987001.04
10.	2006-07 P-135	221987001.04	75174704.96	297161706.00	44038646.00	253123060.00
11.	2007-08 P-133	253123060.00	34048250.00	287171310.00	58545798.00	228625512.00
12.	2008-09 P-137	228625512.00	49306129.00	277931641.00	91066276.00	186865365.00
13.	2009-10 P-147	186865365.00	108929347.00	295794712.00	96647530.00	199147182.00
14.	2010-11 P-148	199147182.00	71500109.00	270647291.00	130845246.00	139802045.00
15.	2011-12 P-152	139802045.00	120037804.00	259839849.00	161134332.00	98705517.00

The above financial position from 1997-98 to 2011-2012 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 2011-2012 has increased from ₹ 98,70,229.00 to ₹ 16,11,34,332.00

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 otherwise at one time no funds will be available for pension payment.

## **Para-9 Deficit Financial Position**

### **(I) State Schemes**

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

(In

lacs)

Sr. No.	Year	Opening Balance	Fund Received	University Income	Total	Exp.	Deficit	Page No.
1.	2003-2004	(-)94	2686	123	2715	2884	(-)169	133
2.	2004-2005	(-)169	2635	147	2613	2834	(-)221	123
3.	2005-2006	(-)221	3309	146	3234	3525	(-)291	123
4.	2006-2007	(-)291	3000	190	2899	3279	(-)380	120
5.	2007-2008 Transfer from NATP	(-)380 (+)5	3300	318	3243	3665	(-)422	118
6.	2008-2009	(-)422	3798	297	3673	4264	(-)591	123
7.	2009-2010	(-)591	4663	342	4414	5354	(-)940	133
8.	2010-2011	(-)940	6462	472	5994	6611	(-)617	134
9.	2011-2012	(-)617	5208	767	5358	6435	(-)1077	137

The above position clearly shows that the deficit of ₹ 0.94 crore in 2003-2004 has been increased to 1077 lakhs at the end of 2011-2012.

### **(II) ICAR All India Coordinated Research Projects**

The position in respect of ICAR all India coordinated research projects which are being run on 75:25 sharing basis is also very precarious. In these projects, 75% funds are provided by the Indian Council of Agricultural Research and 25% is the state share for which the state govt. has a bilateral MOU and approximate yearly liability on account of state share for the year 2011-2012 is more than 5 crore and this deficit is also increasing since 2000-2001.

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



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

- (i) No separate budget allotment is made for medical re-imbursement and T.A. and this expenditure is met out of grants-in-aid under salary head.
- (ii) 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.
- (iv) Payment of pensioner medical claims by diverting funds from State/GOI schemes and university receipt.
- (v) Non recovery of deficit amount from Tea Board of India and other funding agencies.

**Para-10 Grant of 3 tier pay scale to the Technical Assistant Grade-I (Field) and recovery of ₹ 17,06,064.00 on account of withdrawal of benefits given under old A.C.P. or any other similar schemes.**

(a) The Board of Management, CSKHPKV, Palampur vide item No. 7.1 of its 92<sup>nd</sup> meeting held on 16.12.2008 approved the pay scale pattern for Technical Assistant Grade-I (Field) on the analogy of UHF, Solan as notified by the Comptroller, UHF, Solan vide notification No. Bud. 2-7/5<sup>th</sup>/2K/4947-5006 dated 17.08.2002 and Bud FC 59<sup>th</sup> /2006- 4323-373 dated 17.7.2006. The decision of BOM was notified by the Comptroller, CSKHPKV, Palampur vide notification No. QSD. Bud. 1-22/CSKHPKV/14938-15070 dated 26.02.2009. Vide above notification three tier pay scales i.e. 2200-4000, 3000-4500 and 3700-5300 further revised w.e.f. 01.01.1996 to 7220-11660 (entry scale) 10025-15100 (after 8 years of regular service in the entry scale) and 12000-16350 (after 16 years of regular service in the entry scale) were granted by this university to the Technical Assistant Grade-I (Field) on the pattern/analogy of UHF, Solan w.e.f. 01.01.1991 with financial benefit from February, 2009.

(2) In pursuance of Notification No. QSD. Bud. 1-22/CSKHPKV/14938-15070 dated 26.02.2009 issued by the Comptroller the benefit on the pattern of UHF, Solan was granted to all the Technical Assistant Grade-I (Field) and after the completion of 8 years service, the next scale of 3000-4500 further revised to 10025-15100 was also granted vide Registrar office order No. 8-1062/90-CSKHPKV (Estt)/-60071-122 dated 29.06.2010 and even No. 43899-933 dated 25.06.2011 to T.A. Grade-I (Field).

(3) Consequent upon the grant of 3-tier pay scales the benefit of increments/higher pay scales given under Assured Career Progression Schemes or any other similar schemes were withdrawn and pay in three tier pay scales w.e.f. 01.01.1991 were re-fixed individually by the Registrar on notional basis and financial benefit was given w.e.f. Feb., 2009.

(4) While checking the re-fixation cases of pay in audit, in 25 cases put up in audit during the year 2011-2012 total recovery to the tune of ₹ 17,97,155.00 was worked out in audit and for the recovery of this huge amount matter was taken up with the concerned head of the departments and Comptroller by issuing individual audit requisitions. The full details of recoverable amount and references of audit requisitions issued are given as under:-

Sr. No.	Name of Official(s) and designation	Name of Department	Total amount of recovery	Audit Requisition No. and date	Remarks
1.	Dr. D.C. Thakur, T.A. Grade-I (Field)	Agriculture Engineering	40303	40, Dated 09.09.2011	
2.	Sh. Tilak Ram Sharma, T.A. Grade-I (Field)	D.E.E.	107905	41, Dated 09.09.2011	
3.	Sh. Prem Singh, T.A. Grade-I(Field)	Crop Improvement	9740	46, Dated 20.09.2011	
4.	Sh. Pritam Chand, T.A. Grade-I (Field)	Crop Improvement	8501	47, Dated 20.09.2011	
5.	Sh. Kapoor Chand, T.A. Grade-I (Field)	Crop Improvement	34543	48, Dated 20.09.2011	
6.	Sh. Amar Chand Sharma, T.A. Grade-I (Field)	KVK, Una	36458	49, Dated 20.09.2011	
7.	Late Sh. Dina Nath, T.A. Grade-I (Field)	KVK, Mandi at Sundernagar	2630	50, Dated 20.09.2011	
8.	Sh. Dharam Vir Dutta, T.A. Grade-I (Field)	KVK, Una	58345	51, Dated 22.09.2011	
9.	Sh. Subhash Chand, T.A. Grade-I (Field)	SAREC, Kangra	40303	55, Dated 01.10.2011	
10.	Sh. Jagdish Chand Sharma, T.A. Grade-I(Field)	HAREC, Bajaura	91091	72,dated 27.10.2011	Recovered in 08/12 ECR Page 88 (2007-08)
11.	Sh. Amar Singh Bagh, T.A. Grade-I (Field)	SAREC, Kangra	42945	70, Dated 22.10.2011	
12.	Sh. Khem Singh, T.A. Grade-I (Field)	HAREC, Bajaura	144721	73, dated 28.10.2011	
13.	Sh. Gopi Chand Sharma, T.A. Grade-I (Field)	HAREC, Bajaura	44193	74, dated 31.10.2011	
14.	Sh. Hari Chand Chandel, T.A. Grade-I (Field)	HAREC, Bajaura	96180	75, dated 31.10.2011	
15.	Sh. Devi Singh Saini, T.A. Grade-I (Field)	KVK, Mandi at S/nagar	92960	86, dated 25.11.2011	
16.	Sh. O.P.Chauhan, T.A. Grade-I (Field)	Seed Science & Tech.	66193	88, dated 03.12.2011	
17.	Sh. J.R. Parwana, T.A. Grade-I (Field)	KVK, D/kuan	20309	91, dated 08.12.2011	
18.	Sh. Brikam Ram, T.A. Grade-I (Field)	KVK, Bajaura	83441	92, dated 08.12.2011	
19.	Sh. Brahma Nand, T.A. Grade-I (Field)	KVK, Bajaura	42021	93, dated 08.12.2011	
20.	Sh. Shadi Lal, T.A. Grade-I (Field)	KVK, Mandi at S/nagar	139134	94, dated 08.12.2011	
21.	Sh. Ram Lal Thakur, T.A. Grade-I (Field)	HAREC, Bajaura	104386	100, dated 22.12.2011	
22.	Sh. Satish Kumar Sharma, T.A. Grade-I (Field)	Horticulture	152834	113, dated 24.02.2011	
23.	Sh. S.D. Dwivedi, T.A. Grade-I (Field)	HAREC, D/kuan	38505	114, dated 24.02.2011	

24.	Sh. Prem Sagar, T.A. Grade-I (Field)	KVK, Bara	181181	116, dated 27.02.2011	
25.	Sh. Ishwar Dass Sharma, T.A. Grade-I (Field)	KVK, Bara	118333	124, dated 28.03.2011	
			<b>1797155</b>		

(5) Out of total recoverable amount ₹ 17,97,155.00 in 25 cases as mentioned above, recovery only in one case i.e. Serial No.10 was made from Sh. Jagdish Chand Sharma, T.A. Grade-I amounting to ₹ 91,091.00 and for the remaining recovery of ₹ 17,06,064.00 no action was taken by the concerned departments and Comptroller whereas all the due benefits in respect of above employees have been released by the university which is very serious. Hence this matter is again brought to the notice of university authorities for expediting the recovery under intimation to audit.

**(b) Grant of pay scale/pay band to T.A. grade-I equal to H.P. Govt. Agriculture Services Class-I**

(1) The HP State Government vide Notification No. Fin (PR)B(7)-1/98-III dated 18.05.2002 re-designated the post of Inspector Agriculture as Agriculture Development Officer and for future recruitment the minimum qualification shall be M.Sc. Agri. 2<sup>nd</sup> class and put this category in H.P. Agricultural Services (Class-I) in the pay scale of 2200-4000 (Entry scale) 3000-4500 (After 8 years service in the entry scale) and 3700-5000 (After 18 years service). The similar pay scales were also approved by the State Government in respect of other class-I services in Horticulture department, Soil Conservation and many other departments. The above scales were revised to 7220-11660, 10025-15100 and 12000-16350 and remained operational upto 26.08.2009.

(2) Consequent upon the revision of pay scales w.e.f. 01.01.2006 vide Finance Department letter No. Fin (PR)B (7)/98 dated 31.08.2009 it was decided that the cases of officers/officials who were eligible for placement in the next higher pay scale in the three tier pay scale under the pre-revised pay scale may not be considered after 26<sup>th</sup> August, 2009. In 2012 Finance Department vide letter No. Fin(PR)B(7)-59/2010 dated 25.09.2012 notified the revised pay scale corresponding to 3 tier pre-revised pay scale as under:-

Sr. No.	Name of Service/posts	Pay band	Grade pay	Initial pay
1.	H.P. Agricultural Service (Class-I)	10300-34800	5000	18450
2.	H.P. Horticultural Service (Class-I)			
3.	H.P. Forest Service	15600-39100	6600	25250
4.	Assistant Automobile Engineer			
5.	Sub Division Soil Conservation Office / Division Engineer, Soil Conservation	15600-39100	7800	31520
6.	Assistant Director of Factories			

(3) Instructions contained in the above mentioned letter of HP Govt. Finance Department letter No.Fin.(PR)B(7)-59/2010 dated 25.09.2012 have been adopted by this University vide Notification No. Bud.1-22(1) /CSKHPKV/12/76527-648 dated 31.12.2012.

(4) In April, 2013 the Registrar office vide office order No.QSD. 8-1062 /90-CSKHPKV (Estt)/-26761-71 dated 27.04.2013 in view of first (Notification No. QSD. Bud. 1-22/CSKHPKV/14938-15070 dated 26.02.2009 vide which three tier pay scale were given to Technical Assistants grade-I(Field) w.e.f. 01.01.1991 on the analogy of UHF,

Solan and Notification issued by the H.P. Govt. Finance Department on 25.09.2012 which was further adopted by this University on 31.12.2012 has granted three tier pay scale of Rs. 15600-39100 with initial pay of Rs. 31520 plus 7800 Grade Pay (where ever applicable) to the Technical Assistants Grade-I (Field).

(5) While checking the cases of Technical Assistants grade-I (Field) which were initially decided on the analogy of University of Horticulture and Forestry, Solan and now because the benefit of revised pay scale of 3 tier pay scale has been given equal to the pay scale given by the H.P Govt. in Agriculture department to Class-I Agriculture Services the following audit observations have been noticed:

(i) At the initial stage w.e.f. 01.01.1991 and after 8 years service the benefit of 3 tier pay scale was given to Technical Assistants grade-I (Field), on the pattern/analogy of UHF, Solan and after 16 years it has been given on the basis of notification issued by the Government for Class I Agricultural Services of H.P. Hence, the full justification for the following issues and relevant records may be put up in audit:

(a) From the very beginning why 3-tier pay scales were not given on the Govt. pattern.

(b) The records of equation of the posts of Technical Assistants grade-I (Field) with the Agriculture Inspector/ADO and H.P. Agriculture Services class I of the H.P State Govt. and its approval from the Govt. may be put up in audit.

(c) The 3 tier pay scales were given on the analogy of UHF, Solan, but the financial benefit in this University was given after 5-6 years, the reasons for which may be given.

(d) While deciding the pay anomalies with the equation of pay scale, the equation of cadre and posts is also very important. Therefore, while giving benefit equal to the Class-I Agriculture/Horticulture services, the equation of Technical Assistants grade-I (Field) with the above post was very important therefore the relevant record in support of equation of posts may be put up otherwise the grant of scale may be fully justified.

(e) There is one post of Agriculture Development Officer (Research) in the university and as per university rules this post is filled up by promotion from amongst the Technical Assistants grade-1(Field).Therefore the grant of same pay scale to both the categories i.e. ADO (Research) and T.A. grade-I(Field) may be re-examined and got approved from the Govt.

(ii) Because the 3-tier pay scale were granted on the analogy of UHF, Solan, hence the latest status regarding grant of revised 3-tier pay scale after 16 years in that university may be checked and intimated.

(iii) In Registrar's office order No. QSD. 8-1062 /90-CSKHPKV(Estt)/-26761-71 dated 27.04. 2013 the Technical Assistants grade-I (Field) who have completed 16 years of service on or after 27.08.2009 have been placed in next higher scale/pay band of Rs. 15600-39100 plus 7800 Grade Pay with initial pay of Rs.31520 (where ever applicable). The condition wherever applicable may also be made clear please. The orders for the grant of three tier pay scale to the Technical Assistants grade-I (Field) were admitted in audit subject to above audit observations conveyed to the Registrar vide audit

requisition No. 23 dated 14.08.2013. Hence the point wise reply may be ensured at the earliest.

**(Audit Requisition No. 23 dated 14.08.2013, Registrar Office)**

Note: - Although the events of part-B of this para occurred after March, 2012, but to club all the contents of this major issue, part-B has been included in this report in advance.

**Para-11 Recovery of ₹ 11,201.00 from Sh. Ram Krishan, Beldar MAREC, Salooni on account of withdrawal of the benefit of ACP Scheme.**

The benefit of ACP granted to Shri Ram Krishan, Beldar was withdrawn vide Registrar office order No. QSD.8-1005/08/CSKHPKV/(Estt.-II)/54003-12 dated 03.07.2011. Consequent upon the withdrawal of ACP benefit his pay was re-fixed as on 01.02.2010 at 6740+1300 in the pay band of ₹ 4900-10680 vide Registrar's office order No. QSD.9-1444/2011/CSK HPKV(Estt.-II)/65595-600 dated 24.09.2011.

While checking the re-fixation entries in the service book in audit, the recovery on account of withdrawal of ACP to the tune of ₹ 11201.00 was worked out and for making the recovery the matter was taken up with the Scientist Incharge, MAREC, Salooni and Comptroller vide audit requisition No. 67 dated 21.10.2011. But so far the recovery has not been made. Hence the needful may be done immediately and compliance be intimated to audit.

**(Audit Requisition No. 67 dated 21.10.2011, R.S.S. Salooni)**

**Para-12 Recovery of excess payment of retirement gratuity amounting to ₹ 9,374.00 from the pensioners.**

Some university employees retired on superannuation between 1<sup>st</sup> Jan, 2006 to 2009 and their retirement benefits were calculated and paid on the basis of pre-revised pay and allowances. But after the revision of pay scales w.e.f. 01.01.2006 their pay was re-fixed and retirement benefits were also calculated again on revised pay. While checking/vetting the revised pensionery benefits it was found that in some cases the amount of retirement gratuity was payable less than the amount already paid on the basis of pre-revised pay and other allowances. For the recovery of excess paid amounts the matter was taken up with the Comptroller from time to time when these cases were put up for vetting in audit. The detail of such cases is given as under:-

Sr. No.	Name of pensioner	Retirement gratuity paid on pre-revised pay	Retirement gratuity payable in revised pay	Amount recoverable	Remarks
1.	Sh. Subhash Chand, Beldar	129744.00 (10812x12)	129276.00 (10773x12)	468.00	A. R No. 81 dated 09.11.11
2.	Sh. Balam Ram, Beldar	238419.00 (15634x61/4)	233569.00 (15316x61/4)	4850.00	A.R. No. 58, dated 13.10.11
3.	Sh. Atma Ram, Beldar	171648.00 (14304x48/4)	169620.00 (14135x48/4)	2028.00	A.R. No. 79 dated 22.10.11

4.	Sh. Banku Ram, Beldar	171648.00 (14304x 48/4)	169620.00 (14135x 48/4)	2028.00	A.R. No. 71 dated 22.10.11
			<b>Grand Total:</b>	<b>9374.00</b>	

Hence, the recovery of excess paid amounts in respect of above mentioned officials and other similar cases may be made immediately and compliance be intimated to audit.

(Audit Requisition No.81, 58, 79&71 dated 09.11.2011, 13.10.2011, 22.10.2011 & 22.10.2011)

**Para-13 Recovery of ₹ 3,519.00 from Sh.Chaman Lal (Peon) on account of reversion from the post of Clerk (Ad hoc) to the original post of peon w.e.f. 06.07.2011.**

In pursuance of Registrar office order No.QSD.2-7/2011/CSKHPKV/(Estt.) / Vol. II/47430-43 dated 05.07.2011 the pay of Sh. Chaman Lal has been fixed vide Registrar office order No.QSD.9-1015/96/CSKHPKV(Estt.-II)/65567-72 dated 23.09.2011 at ₹ 8140+1400GP = 9,540.00+120 SA as on 06.07.2011 i.e. date of joining as peon after reversion to his original post.

Consequent upon the reversion of Sh. Chaman Lal, Clerk ad-hoc to his original post of peon w.e.f. 06.07.2011, the recovery to the tune of ₹ 3,519.00 was worked out the details of which are given as under:

Sr. No.	Period	Due				Drawn				Diff.	Days/month	Recoverable amount
1.	06.07.11 to 31.07.11	B.P.	GP	D.A.	Total	B.P.	GP	DA	Total			
		8140	1400			8470	1900					
		= 9540		4865	14405	=10370		5289	15659	1254	25 days	1011.00
2.	01.08.11 to 30.09.11	8140	1400			8470	1900					
		= 9540		4865	14405	= 10370		5289	15659	1254	2 months	2508.00
											<b>G.Total:</b>	<b>3519.00</b>

The Student Welfare Officer and Comptroller was requested vide audit office audit requisition No. 59 dated 15.10.2011 to make the recovery of excess payment from Sh. Chaman Lal but still the recovery has not been made, hence it is once again stressed to effect the recovery immediately under intimation to audit.

(Audit Requisition No.59 dated 15.10.2011, S.W.O.)

**Para-14 Recovery of advance salary amounting to ₹ 1,44,000.00 paid to 8 Nos. Beldars who were placed on secondment basis in H.P.State Govt. Departments.**

The State Govt. policy to regularize the DPL's and other categories was also implemented in the university and consequent upon the implementation of this policy there was a rapid increase in the salary bill/establishment expenditure of the university. In a joint decision taken by the State Govt. and university authorities it was decided to place the services of some employees on secondment basis in H.P. State Govt. departments to reduce the heavy financial liability for some time.

In compliance of above decision vide Registrar office order No. QSD.9-917/2011/CSKHPKV/(Estt.-II)/-54018-43 dated 30.07.2011 the services of 8 Nos. beldars who were working at HAREC, Kukumseri were placed on secondment basis at the disposal of Deputy Commissioner, Lahul & Spiti at Keylong. All the beldars were relieved

by the Associate Director, HAREC, Kukumseri on 01.08.2011 (AN). Being Kukumseri station in tribal area the salary for the period from May, 2011 to September, 2011 of these beldars was drawn and paid in advance alongwith other staff in April, 2011.

Therefore, the salary of all the beldars after 01.08.2011 was to be drawn and paid by the concerned departments where they were posted and advance salary paid @ ₹ 9000 per month for the month of August and September, 2011 amounting to ₹ 1,44,000.00 was to be refunded by the respective departments to the university. The matter regarding the recovery of advance salary amounting to ₹ 1,44,000.00 was taken up with the Comptroller and Associate Director, HAREC, Kukumseri vide audit requisition No. 60 dated 18.10.2011, but no action to recover this huge amount has been taken by the university authorities which is irregular. Hence immediate steps to recover the amount of advance salary may be taken with concerned departments and compliance intimated to audit. The details of beldars and amount recoverable is given as under:-

Sr. No.	Name of Employee	Period of recovery	Amt. of recovery on account of advance salary ( in ₹ )
1.	Sh. Balbir Singh, Beldar	02.08.2011 to 30.09.2011	18,000.00
2.	Sh. Prem Chand, Beldar	-do-	18,000.00
3.	Sh. Sukh Dass, Beldar	-do-	18,000.00
4.	Sh. Lal Chand, Beldar	-do-	18,000.00
5.	Sh. Nawal Chand, Beldar	-do-	18,000.00
6.	Sh. Budh Ram, Beldar	-do-	18,000.00
7.	Sh. Kahan Chand, Beldar	-do-	18,000.00
8.	Sh. Bhagat Ram, Beldar	-do-	18,000.00
		<b>G. Total:-</b>	<b>144,000.00</b>

(Audit Requisition No. 60 dated 18.10.2011, Comptroller Office)

**Para-15      Loss of ₹ 77,404.00 due to award of civil work on higher rates than the justified rates in the construction of Poultry building in COVAS campus (Agreement No. 574-D).**

During the checking of 1<sup>st</sup> running bill for the construction of poultry building in Vety. College campus, the work of which was awarded to the contractor vide agreement No. 574-D, it was found that before the award of work the justification of all the items was not prepared. It was further observed that out of 21 items for which the justification was prepared, 7 items were awarded over and above the justified rates, the details of which are given as under:

Sr.No. / Item No.	Description of item	Justified rate (in ₹)	Awarded rates (in ₹)	Diff.	Qty.in 1 <sup>st</sup> Running bill	Amt. of excess payment
1.	2.	3.	4.	5.	6.	7.
1/9	Providing Mild steel/tor steel	41.80 kg.	44.00 kg.	2.20	1033.40 kgs.	2273.48
2/20	P/L 15 mm Cement Plaster	90.45 p sqm	105 p sqm	14.55	264.97 kgs.	3855.31
3/25	P/F steel glazed door, window etc.	1541 p sqm	1850p sqm	309.00	19.08 kgs.	5895.72
4/26	P/F hard drawn steel wire fabric	681 p sqm	825 p sqm	144.00	402.68 kgs.	57985.92
5/30	P/L CC Flooring 1:2:4	175.70 sqm	210 sqm	34.30	129.65	4446.99
6/34	Finishing Wall with	32.65 p sqm	40 p sqm	7.35	264.67	1945.32

	water proofing cement Pint				Kgs.	
7/36	Painting two coats (excluding Priming coat) on new steel	37.80 p sqm	40 p sqm	2.20	455.02 Kgs.	1001.04
					<b>G.Total:</b>	<b>77404.78</b>

The matter regarding award of work without preparing the full justification and award of work of 7 items as mentioned above over and above the justified rates was taken with the Estate Office vide audit office objection statement No. LAD/SRS/45 dated 23.08.2011 when the 1<sup>st</sup> running bill was put up in audit. The reply submitted by the Estate Officer was not satisfactory and the bill was again returned to give the full justification because as per the quantity executed in the 1<sup>st</sup> running bill there was a total loss of ₹ 77,404.00 to the university and this will increase many times more till the completion of work.

The matter remained under correspondence but in view of the agreement made, the bill of the contractor was admitted in audit subject to the compliance to above and some other audit observations which were conveyed to the E.O. vide audit requisition No. 37 dated 02.09.2011.

Therefore, either the award of work on exorbitant higher and over and above the justified rates may be fully justified or the responsibility for the total loss including ₹ 77,404.00 may be fixed and compliance intimated to audit.

**(Audit requisition No. 37 dated 02.09.2011, Estate Officer).**

**Para-16      Recovery of excess/wrong payment amounting to ₹ 14,574.00 from the Contractor for the work renovation of Shankar Bhawan (Agreement No. 1144(C))**

In the renovation work of Shankar Bhawan the work of which was awarded to the contractor vide agreement No. 1144 (C), it was observed in audit that many items of the work were awarded over and above the justified rates and in case of extra items also these were awarded over and above the prevailing market rates. The details of such items is given as under:-

**(i)      Item awarded over and above the prevailing market rates.**

Sr. No.	Description of item	Market rate (in ₹ )	Rate allowed (in ₹ )	Difference	Qty. of work done.	Loss/excess payment (in ₹ )
(I) 1/22	Providing & fixing SWRUPVC (a) 90 mm (b) 110 mm	200/Rmt. 250/Rmt.	225 270	25 20	131.70 73.20	3292.50 1464.00





The matter regarding the recovery of loss of ₹ 14,574.00 (₹ 9227.00 for allowing the rates to the contractor on higher than the market rates and ₹ 5,527.00 for awarding the items on the rates higher than the departmental justification) was taken up with the Executive Engineer (C) vide audit requisition No. 65 dated 20.10.2011, but the needed action is still awaited. Hence the needful may be done now and compliance be intimated to audit.

(Audit Requisition No. 65 dated 20.10.2011, XEN (C))

**Para-17      Recovery of leave salary and pension contribution amounting to ₹ 2,41,619.00 on revised pay in respect of Dr. P.D. Sharma from ICAR, New Delhi.**

Dr. P.D. Sharma, Senior Scientist (Soil) availed extra ordinary leave w.e.f. 02.08.2000 to 30.11.2008 and during this period he worked in ICAR, New Delhi. As per terms and conditions of EOL sanctioned by the competent authority leave salary and pension contribution was to be deposited in CSK HPKV, Palampur to count this period for pensionary benefits and other purposes.

During the vetting of revised pensionary benefits it was found that as per revised pay, leave salary and pension contribution amounting to (₹ 1,06,146.00 and 3,49,370.00) 4,55,516.00 was recoverable from ICAR. Besides this amount, an amount of ₹ 98,096.00 was also due for recovery the matter for which was taken vide audit requisition No. 11 dated 26.05.2009. Thus including old recovery of ₹ 98,096.00 and fresh amount of ₹ 4,55,516.00 total 5,53,612.00 was recoverable from ICAR new Delhi. Out of total recoverable amount only ₹ 3,11,993.00 ( ₹ 2,05,835.00 pension contribution + ₹ 1,06,158.00 leave salary contribution) was received from ICAR vide cheque No. 946438 dated 11.08.2011 and deposited on 12.09.2011 in the university bank Account No. 30118702062 and 1040342373. Thus there was a balance amount of ₹ 2,41,619.00 which is to be recovered from the ICAR, New Delhi.

The matter regarding the recovery of above amount was taken up with the Comptroller vide audit requisition No. 101(a) dated 23.12.2011 but still no reply has been received from the Comptroller. Hence immediate step to recover the balance amount may be taken and compliance be intimated to audit.

(Audit Requisition No. 101(a) dated 23.12.2011, Comptroller Office)

**Para-18      Adjustment account of ₹ 1,44,000.00 deposited in University Vehicle Pool.**

On 31.03.2011 Comptroller vide his office letter No. QSD.Bud.6-119/010/CSKHP KV/5895-96 and another letter No. QSD.Bud.6-42/AICRP/CSKHPKV/010/ 5890 conveyed the sanction of Hon'ble Vice-Chancellor to transfer ₹ 1,44,000.00 from various schemes of Department of Vety. Microbiology and Entomology to vehicle pool of the university, the details of which are given as under:-

<b>A.</b>	<b>Vety. Microbiology</b>	
<b>Sr.No.</b>	<b>Name of Scheme</b>	<b>Amount</b>
1.	Ad hoc GOI- 468-40	14000
2.	Ad hoc Misc.- 2020-40	51000
3.	ICAR-307-V-40	34000
	<b>Total:-</b>	<b>99000</b>

<b>B.</b>	<b>Entomology</b>	
1.	ICAR-042-19 (Vr. No.19 of 03/2011)	40000
2.	ICAR-027-19 (Vr. No 03 of 03/2011)	5000
	<b>Total:-</b>	<b>45000</b>
	<b>Grand. Total (A+B)</b>	<b>144000.00</b>

Against the above advance payments deposited in the university vehicle pool, the vehicle charges which were to be used in subsequent months/period were to be debited against these payments by keeping proper records. While admitting these payments the concerned Head of the Departments were requested vide audit requisition No. 03 and 04 dated 23.04.2011 and 25.04.2011 to ensure the final adjustment as and when the total amount is utilized. But still the final adjustment account of these advance payments has not been put up in audit. Therefore, all the bills pertaining to the journeys performed for departmental works may be put up in audit, otherwise the amount may be got refunded and compliance be shown to audit.

**(Audit Requisition No. 03 dated 23.04.2011 and 04 dated 25.04.2011)**

### **Para-19      Passing of wrong payments in the pay revision arrear bills by the Internal Audit of Comptroller office of University.**

The Comptroller vide his office letter No. QSD.4-100/CSKHPKV/011/2650 dated 20.10.2011 submitted the grant utilization certificate for the special grant of U.G.C. arrear for further issuance in audit. All the arrear bills of revision of pay scales w.e.f. 01.01.2006 of teaching and non-teaching employees of the university were checked and passed in the Internal Audit (under the control of Comptroller office), hence it was decided to check few cases on random basis to ensure that the correct booking of expenditure in the grant utilization certificate.

50 cases were checked on random basis and it was found that in 3 cases the excess payment amounting to ₹ 32,655.00 was made and in 6 cases an amount of ₹ 27,370.00 was paid less. The full details of these cases is given as under:-

#### **A. Cases of excess payment**

<b>Sr. No.</b>	<b>Name of employee</b>	<b>Period of arrear</b>	<b>Arrear due</b>	<b>Arrear drawn</b>	<b>Diff. in excess paid</b>
1.	Dr. A.S. Gutam	01/2006 to 02/2010	1017840	1018462	622.00
2.	Dr. T.R. Sharma	01/2006 to 02/2010	1069739	1070414	675.00
3.	Dr. Rajesh Rajput	01/2006 to 02/2010	325299	356657	31358.00
				<b>Total:</b>	<b>32655.00</b>

#### **B. Cases of less payment**

<b>Sr. No.</b>	<b>Name of employee</b>	<b>Period of arrear</b>	<b>Arrear due</b>	<b>Arrear drawn</b>	<b>Diff. in less paid</b>
1.	Dr. A.D. Bindra	01/2006 to 02/2010	853861	850410	3451.00
2.	Dr. S.K. Sugha	01/2006 to 09/2009	746711	744124	2587.00
3.	Dr. Pardeep Kumar	17.01.2006 to 10/2009	212021	211497	524.00
4.	Dr. Kamlesh Gupta	01/2006 to 02/2010	875603	858749	16854.00
5.	Dr. Mandeep Sharma	01/2006 to 02/2010	1368550	1365723	2827.00
6.	Dr. R.K. Chahota	01/2006 to 02/2010	290212	289085	1127.00
				<b>Total:</b>	<b>27370.00</b>

It was a very serious matter that only in 50 cases 9 cases were found wrong. Hence this matter was brought into the notice of the Hon'ble Vice-Chancellor, Comptroller vide audit requisition 97 dated 09.12.2011.

The Comptroller vide his office letter QSD.Bud.4-100/011/CSKHPKV/3803-04 dated 28.12.2011 requested the audit that "necessary instructions have been issued to the pay cell incharge to re-check all the arrear bills immediately and ensure the recovery wherever required including the cases listed in the audit requisition" but in the meantime the grant utilization certificate for the year 2010-2011 may be issued as the funding agency is stressing to submit the GUC at the earliest.

In view of the above letter of the Comptroller and meeting held with the Hon'ble Vice-Chancellor the GUC was issued and it was again stressed that all the arrear bills may be re-checked and factual position in each case may be got checked in audit. But the needed action has still not been completed and intimated by the Comptroller office and it is suspected that in arrear bills huge overpayments have been made. Therefore being a serious matter this case is again brought into the notice of Hon'ble Vice-Chancellor and Comptroller for taking immediate action to ascertain and ensure the recovery of wrong payments at the earliest and compliance may be intimated to audit.

**(Audit Requisition No. 97 dated 09.12.2011, Comptroller Office)**

**Para-20      Irregularities in purchase and disposal of fertilizer  
Purchased out of temporary advance amounting to  
₹ 62,335.00 drawn in 05/2009.**

(1) The temporary advance for the purchase of fertilizer for maize FLD, 2009 was drawn in 05/2009 and its cheque bearing No. 001736 was issued on 27.05.2009. The following purchases were made against this advance

<b>Sr.No.</b>	<b>Bill/Cash memo No. &amp; date</b>	<b>Amount</b>
1.	Cash memo No. 45539, 24.05.2009	6013.50
2.	Cash memo No. 45540, 26.05.2009	10824.00
3.	Cash memo No. 45550, 02.06.2009	11785.50
4.	Cash memo No. 340, 30.05.2009	3696.00
5.	Cash memo No. 20, 30.05.2009	9009.00
6.	Cash memo No. 53754, 01.06.2009	4830.00
7.	Cash memo No. 53753, 01.06.2009	20511.45

(2) The adjustment account of ₹ 62,335.00 was submitted for adjustment in audit after one year in June, 2010. It was returned vide audit office objection statement No. LAD/MM/11/2010-11 dated 23.06.2010. But the adjustment account was re-submitted as such without attending the audit observations in 10/2010 and again it was requested vide this audit office objection statement No. LAD/SRS/113 dated 21.10.2010 that the audit observations raised by the audit may be attended and replied properly to process the adjustment account in audit. But inspite of attending the audit observations the incomplete case was again put up in audit in 06/2011. This matter was also brought into the notice of the Comptroller for taking further necessary action with the following audit observations:-

- (a) The survey report and the list of adopted/ approved families for maize FLD 2009 in different districts may be put up alongwith the norms of inputs which was to be given to the farmers.
- (b) In case of Sr. No. 1 to 3 and 6 to 7 the name of depot where from the purchase was effected may be intimated and mentioned on the cash memo.
- (c) The mode of carriage of 95 bags i.e. serial No. 1 to 3( 20+36+39) from the co-operative store to the place of distribution i.e. Jawali, Daroh, Sardogri, Rajiana, Haripur, Jaisinghpur, Jamanabad etc. may be intimated.
- (d) The status of vehicle No. HP 23-A-9322 and Challan No. 47605 may also be put up with the adjustment case.
- (3) In the adjustment case the list of beneficiaries has not been prepared Block/Tehsil/District wise and the addresses of the farmers have also not been written properly. Hence the Block/Tehsil/District wise statement of farmers may be prepared and put up with the adjustment case.
- (4) Before the drawl of advance fertilizer worth ₹ 32,316.00 was also purchased and distributed to the farmers. These purchases were also made on cash payment basis, through cash memos. Therefore, the distribution of fertilizer before the drawl of advance may be fully justified.
- (5) All the purchases and distribution of fertilizer have been inspected by the three member committee consisting its members Sh. Ashok Kumar, Sh. Lalman and Sh.B.S. Rana. Therefore to cross check the inspection of maize and other inputs for this F.L.D. the other Bills pertaining to the purchase of maize etc. may also be put up to cross check this case.
- (6) There is a difference of 2 qtls. in the total purchase and distributed quantity of N.P.K. and urea, the details of which are given as under. Therefore either the difference may be justified and accounted for or its cost may be made good from the defaulter and compliance intimated to audit please.

Sr. No.	Date of Purchase/ Bill No.	Qty. of N.P.K. purchased (in kg.)	Qty. of urea purchased (in kg.)	Date of distribution	Qty of NPK Distributed (in kg.)	Qty of urea Distributed (in kg.)
1.	0	0	0	14.05.09	100	100
2.	0	0	0	15.05.09	1025	1025
3.	0	0	0	16.05.09	775	775
4.	0	0	0	18.05.09	50	50
	0	0	0		<b>1950</b>	<b>1950</b>
5.	24.05.09, 45539	500	500	25.05.09	300	300
6.	26.05.09, 45540	900	900	30.05.09	750	750
7.	30.05.09, 340	0	800	31.05.09	875	875
8.	30.05.09, 20	0	1950	01.06.09	1250	1250
9.	01.06.09, 053753 & 53754	2850	100	0	0	0

10.	02.06.09, 45550	1000	950	0	0	0
		<b>5250</b>	<b>5200</b>		<b>5125</b>	<b>5125</b>

Therefore, besides the compliance of above observations the entire record of input material given to the selected farmers for maize FLD, 2009 may be clubbed and farmer wise total cost of inputs may be worked out and got checked with date wise distribution to the farmers in audit. The reasons for adopting delaying tactics in this adjustment case may also be investigated and justified to audit.

(Audit Requisition No. 25 dated 07.07.2011, SAREC, Kangra)

**Para-21 Regularization of expenditure amounting to ₹ 60,000.00 in connection with Agro. Club Festival organized w.e.f. 11.03.2011 to 12.03.2011 at Palampur.**

In compliance of Dean, COA office letter No. QSD./CAP/Acad/ Agri. Fest./11/ dated 10.02.2011, the following twelve departments draw temporary advances worth ₹ 60,000.00 (₹ 5000.00 each) and deposited with Agro- Club COA, CSKHPKV, Palampur.

<b>Sr. No.</b>	<b>Name of department by whom advance was drawn</b>	<b>Name of Scheme/Project</b>	<b>Amount of advance</b>
1.	Agriculture Economics	Ad hoc Misc. 665-18	5000.00
2.	Crop Improvement	Misc.-612-14	5000.00
3.	Plant Pathology	State Ad hoc Misc. 995-17(i)	5000.00
4.	Agricultural Engineering	ICAR 16-13	5000.00
5.	Entomology	Ad hoc 2022-19	5000.00
6.	Horticulture	Misc.968-22	5000.00
7.	Agronomy	SFS-001-16	5000.00
8.	Director of Research (CGRT)	GOI-2004-34	5000.00
9.	Organic Agriculture	ICAR-206-56	5000.00
10.	Seed Science & Tech.	ICAR-213-36	5000.00
11.	Tea Husbandry & Tech.	RF. A-56-046-47	5000.00
12.	Vegetable Science & Floriculture	Misc.691-20	5000.00

The temporary advances were drawn by the concerned HOD's from various schemes/projects where funds were available and the sanction to draw the advances was accorded by the HOD/P.I. While rendering the adjustment account of these advances, it was observed that all the Departments submitted receipt of Agro-Club and no other record and purpose was put up. The Agro-Club, COA, no doubt is associated with development of agricultural activities, but it is not Govt./Semi Govt. institution, hence to contribute to this Club the sanction of the competent authority under proper delegation of financial power may be obtained to regularize this expenditure and compliance intimated to audit otherwise the entire expenditure be recouped to the respective schemes.

(Audit Requisition No. 12 dated 27.05.2011, Dean, COA)

**Para-22 Payment of ₹ 83,769.00 on account of printing of book on "Proceedings of National Conference on Seabuckthorn" (Vr. No. 8 of 01/2012 NAIP- 1003-25)**

In the payment voucher No. 8 of 01/2012 out of NAIP-1003-25 amounting to ₹ 83,769.00 on account of printing of two hundred copies of “Proceeding of National Conference on Seabuckthorn” the following discrepancies were noticed:-

In this book the advertisement of four firms was printed as per details given below:

Sr.No.	Name of firm	Particulars
1.	M/s. Surya Healthway Company.	Coloured full page
2.	M/s. Goel Book Depot, Palampur.	Black & white half page.
3.	M/s. Goenka Graphics & Printers, Palampur.	Black & white half page.
4.	M/s. Research Aid instruments & Services.	Black & white full page.

But for the above advertisements the charges as per rates fixed by the university authority were not received from the concerned private firms, the reasons for which may be given and the amount so due may be made good immediately and deposit got verified in audit.

(2) In this book numbers of coloured and black & white photographs have been got printed, but during the scrutiny, it was observed that maximum black and white photographs were not clear and appears to be black spot. The inspection committee had also not taken any cognizance of this lapse and full payment was recommended. The example of bad printing of photographs can be seen at page iv, v, vii, 3, 4, 14, 33, 43, 44, 51, 58 & 283. Therefore, the entire position may be got examined from printing experts and the cost of bad printing may be worked out and got recovered from the defaulter firm and compliance may be intimated to this office.

The bill of the firm was admitted in audit, subject to the above observations to avoid financial hardship and legal complications and matter was taken up with the Head of the department of Biology and Environment Sciences vide audit requisition No. 123 dated 26.03.2012 for the compliance of above audit observations, but still the needed action is awaited. Hence the needful may be done immediately and compliance intimated to audit.

**(Audit Requisition No. 123 dated 26.03.2012, Biology & Env. Sciences)**

### **Para-23 Late/non-accountal of uncashed cheques.**

During the post audit of compilation branch of Comptroller office it was found that in the reconciliation of June, 2010 some cheques which were issued during the period from 17.01.2006 to 15.12.2009 were shown as uncashed. The detail of these cheques is given as under:-

Sr.No.	Name of Scheme/Project	Cheque No.	Date	Amount
1.	CDA	338	17.01.2006	645.00
2.	CDA	529	03.02.2006	270.00
3.	CDA	425	20.03.2006	40.00
4.	CDA	632	31.03.2006	2617.00
5.	CDA	664	03.03.2006	3328.00
6.	CDA	743	31.03.2006	4946.00
7.	CDA	667	30.03.2007	2815.00
8.	CDA	255	18.03.2008	400.00
9.	CDA	179	29.03.2008	462.00
10.	CDA	287	31.08.2008	461.00

11.	CDA	276	15.12.2008	900.00
(a)	<b>Total:-</b>			<b>16884.00</b>
1.	FADP	852672	12/2007	4524.00
2.	FADP	852560	04/2006	104.00
(b)	<b>Total:-</b>			<b>4628.00</b>
1.	Ad hoc Projects	816	24.09.2005	640.00
2.	Ad hoc Projects	676	22.02.2006	234.00
3.	Ad hoc Projects	475109	17.01.2007	1300.00
4.	Ad hoc Projects	447404	13.03.2007	2475.00
5.	Ad hoc Projects	313408	16.06.2007	520.00
6.	Ad hoc Projects	447551	19.03.2007	225.00
7.	Ad hoc Projects	343482	26.06.2007	667.00
8.	Ad hoc Projects	314554	31.07.2007	901.00
(C)	<b>Total:-</b>			<b>6962.00</b>
1.	KVK	562	26.02.2008	1009.00
2.	KVK	756	03.09.2008	6300.00
3.	KVK	737	22.08.2008	12215.00
4.	KVK	453	02.07.2008	24550.00
(d)	<b>Total:-</b>			<b>44074.00</b>
1.	NAIP	317802	16.10.2008	3375.00
2.	NAIP	437	12.02.2009	23166.00
3.	NAIP	333597	09.11.2009	500.00
(e)	<b>Total:-</b>			<b>27041.00</b>
1.	ICAR	836	30.03.2007	105.00
2.	ICAR	136	09.07.2007	20.00
3.	ICAR	442	18.03.2008	720.00
4.	ICAR	930	25.09.2008	2207.00
5.	ICAR	165	20.10.2008	240.00
6.	ICAR	186	27.10.2008	600.00
(f)	<b>Total:-</b>			<b>3892.00</b>
1.	SFS	577	23.02.2006	64.00
2.	SFS	881	31.03.2006	60.00
3.	SFS	322	31.03.2006	140.00
4.	SFS	042	16.08.2007	2100.00
5.	SFS	166	10.11.2008	300.00
6.	SFS	633	04.03.2008	1800.00
7.	SFS	634	04.03.2008	33689.00
8.	SFS	616	25.08.2008	180.00
(g)	<b>Total:-</b>			<b>38333.00</b>
1.	State Scheme	361	18.10.2005	364.00
2.	State Scheme	584	31.10.2005	350.00
3.	State Scheme	501	17.08.2006	180.00
4.	State Scheme	267	10.06.2006	280.00
5.	State Scheme	399	16.01.2007	75.00
6.	State Scheme	720	19.06.2007	1317.00
7.	State Scheme	727	19.06.2007	594.00
8.	State Scheme	754	20.06.2007	734.00
9.	State Scheme	4870	11.12.2007	450.00
10.	State Scheme	260	10.06.2008	200.00
11.	State Scheme	06	08.10.2008	79.00
12.	State Scheme	185	01.08.2009	450.00
13.	State Scheme	893	15.12.2009	500.00
(h)	<b>Total:-</b>			<b>5573.00</b>
	<b>Grand Total:-</b>			<b>147387.00</b>



As per rule any cheque remain valid for payment for six months from the date of its issue and thereafter either the cheque is again re-validated or it automatically get invalid and the amount of cheques is either taken as income or expenditure of related scheme is reduced proportionately.

From the above details it is amply clear that in the compilation branch, the proper procedure as per rules for the accountal of uncashed cheques was not followed and for years together the amount of uncashed cheques was not accounted for, the reasons of which may be justified and in future strict compliance of rules may be ensured.

**(Audit Requisition 105 dated 02.02.2012, Comptroller Office)**

**Para-24      Re-checking of the pension cases of the veterinary teachers/Doctors retired between 01.01.2006 to 30.06.2007.**

The Department of Finance (Regulation), Govt. of Himachal Pradesh vide memorandum No. Fin(C)B(7)-4/2002, dated 07.07.2007, made the position clear regarding reckoning of Dearness Pay for the purpose of calculation of NPA in respect of Ayurvedic Doctors/ Veterinary Doctors and reckoning of element of enhanced NPA @ 25% of pay for calculation of all allowances/pensionary benefits in respect of Veterinary Doctors. It has been clarified vide para 4 of above office memorandum that the element of NPA @ 25% of Veterinary Doctors will be taken into account for calculation of all allowance, dearness pay and retirement benefits with effect from 01.07.2007.

In supersession of earlier notification/office memorandum No. dated 13.10.2005 & 07.07.2007, the existing limit of ₹ 38,500.00 p.m.(basic pay + NPA) for the categories of Doctors of Health Department, Ayurveda & Animal Husbandry department etc. has been revised to ₹ 79,000.00 p.m. vide notification No. Fin(C) B(7)-4/2002, dated 26.08.2009. In para 2 & 3 of this notification, meaning of Basic Pay and effective date from which revised limit will be applicable has been mentioned. But at para 4 of this notification, it is mentioned that “ the other terms & conditions for the grant of NPA shall remain the same as issued by the Finance Department from time to time”.

Keeping in view of the above mentioned office memorandum and notification of Finance Department Govt. of H.P. it is requested that the fixation of pension and retirement benefits by taking the NPA in revised pay scale w.e.f. 01.01.2006 in respect of those teachers who retired between 01.01.2006 to 30.06.2007 may be re-examined. In case of any doubt clarification from the Govt. of H.P. may be obtained under intimation to this office please.

This matter was taken up with the Comptroller vide audit requisition No. 110 dated 22.02.2012, but still action taken has not been intimated. Hence the needful may be done immediately

**(Audit Requisition No. 110 dated, 22.02.2012, Comptroller Office)**

**Para-25      Serious irregularities in the purchase case of Pellet Mill from M/s. Kiran Engineering works, Batala ( Vr. No. 1 of 03/2009 for ₹ 5,52,762.00 out of (MOAUF-003-44)**

Temporary advance amounting ₹ 5,52,762.00 was drawn vide Vr. No. 1 of 03/2009 out of MOAUF-003-44. Out of this amount advance payment amounting to ₹ 5,27,108.00 was made to the firm vide Bank Draft No. 740183 and 740184 on 15.09.2009.

The balance payment was made to the firm on 04.08.2011 vide Bank Draft No. 377858 dated 04.08.2011.

While checking the adjustment account in audit the following audit observations were noticed:-

- (a) The purchase was made on the basis of lowest quotations and the supply order No. 163 was placed with the firm on 29.08.2009 i.e. 5 months after the drawl of advance.
- (b) The trial run of the machine was given by the firm on 08.06.2011 i.e. 27 months after the drawl of advance.
- (c) The capacity of the machine was neither mentioned in the quotations nor in the bill.

Vide audit requisition No. 87 dated 29.11.2011 the Head of the Department was requested to attend all the audit observations and justify the late supply and installation of machinery against the advance payment. The head of the department vide his office letter No.AN/COVAS/CSKHPKV/112 dated 12.01.2012 intimated to audit that “The Pellet Machine was supplied in time by the firm but our department did not got three phase connection from Electrical Division”.

The above reply of the head of the Department was not based on the actual facts and was an attempt to conceal the fault of the supplier firm which itself becomes clear from the correspondence exchanged between Head of the department and the firm. The original correspondence is in the purchase/adjustment case file and photo copies are enclosed for ready reference as under:-

**Introduction of Poultry-Cum-Cattle /Fish/Goats Feed Making Machines/Plants / Rice Mill Machinery**  
2 messages

arun sharma <arunvetnutrition@gmail.com>

KUNAL GOEL <kunal\_goel\_2000@yahoo.com>  
To: kiranenggcorp@gmail.com

Sun, Apr 3, 2011 at 12:56 PM

Reg: Poultry-Cum-Cattle Feed Making Machines/Plants

Dear Sirs,

We are pleased to introduce ourselves as a leading manufacturers of Poultry/Cattle and Fish Feed making machines/plants. We are pleased to enclose Our Web Address [www.kiranengineering.co.in](http://www.kiranengineering.co.in) for the full range of our individual machines as well as plant.

You are requested to please study the above Web site and then let us know your specific requirement so that we send you our detailed and best possible offer for the same soon.

For your information, being in the line for **the last around 5 decades**, we specialize in the manufacture of our above and other products which are not only well received and reputed for their quality and working performance but also offer the best value within their price range. We, therefore, feel confident that the wide range of our products will enable you to make right selection and that the same would suit to the best of your requirement as well.

Thanking you once again, we eagerly look forward to the pleasure of your further advice in the matter soon.

Thanks & Best Regards

Joginder Goel (M.D.)

Kunal Goel (E. Executives)

Tushar Goel (E. Executives)

KIRAN ENGINEERING CORP.  
BECO COMPLEX, G.T. ROAD,  
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[www.kiranengineers.co.in](http://www.kiranengineers.co.in)

**ENGINEERS- FOUNDERS - MANUFACTURERS -TRADERS - EXPORTERS**

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**Machine Tools - Lathes, Shapers, Planners, Drills, Hackshaw etc.**  
**Modern Rice Mills - Paddy Precleaners, Rubber Roll Paddy Huskers, Paddy Separators, Rice Polishers, Rice Graders, Rubber Rolls,**  
**Agricultural Items - Centrifugal Pumps etc...**

arun sharma <arunvetnutrition@gmail.com>  
To: KUNAL GOEL <kunal\_goel\_2000@yahoo.com>

Fri, Apr 8, 2011 at 1:07 PM

Sir,  
We are surprised to receive your mail and introducing yourself as a

<https://mail.google.com/mail/?ui=2&ik=6759085566&view=pt&q=kiranenggcorp%4...> 20-03-2012

E-mail  
Received

replied  
above  
mail.

leading manufacturer of feed making machine and being in line for the last five decades. Sir, We wish to inform you and also remind you that we had called for the quotations to install a pellet machine at Agriculture university Palampur for teaching and research work vide letter No 710-19 dated 16/5/2009 and in response to this we had received number of quotations. On comparative statement basis it was found that rates quoted by Kiran Engg, G T Road Batala-143505(pb) Batala duly signed by Sh Joginder Goel (scanned copy enclosed) were lowest and supply order was placed to the firm vide order No 1634 dated 29/8/2009. In response to supply order the material was supplied and installed and masonry work was also completed. The final run trial of the machine was to be given after giving three phase connection because that was not available at that time. After providing three phase connection and erecting panel board, number of written requests were made to Kiran Eng, Batala along with copies forwarded to their head office Delhi and Batala (list of reminder letter filed in file) but no response was received from the firm and machine is lying ideal and waiting for a run trial. Sh Joginder Goel (M.D) were also contacted on telephone and he said that he has changed the line and has opened a TATA showroom at Kangra. Further it is to intimate that about 95% payment has been made as per term and condition of the firm and only balance payment of 5 % in name of Kiran Eng in form of draft is lying in the department which will be released after a run trial.

Now to our surprise, on April 3, 2011 we received an e-mail from Kiran Engg, Batala being headed by Sh. Joginder Goel (M.D) and representing themselves as the pioneer in feed making machines. So it is to remind you and your firm that non operational of pellet mill from the date of its installation has not only affected teaching and research work but also the farmers of the state have not been able to get pellet feed for poultry and fishes( supply orders for pellet feed are with the department) .

Now, it is therefore requested to kindly give us a run trial of the above installed pellet machine otherwise we are bound to report matter to higher authorities and initiate a suitable action against your firm.

This is submitted for your information and an early action please.

This may be considered urgent and given top priority.

Regards

Incharge Metabolic stall

Department of Animal Nutrition

Veterinary college, CSKHP Krishi Vishvavidyalaya

Palampur, Himachal Pradesh 01894-230315 (office)

CC

Head, Animal Nutrition, COVAS, CSKHPKV, Palampur for information please

The Registrar, H.P. State Consumer Disputes Redressal Commission Shimla-9

Sh .Dalip Sharma Advocate, Shimla High court ,Combemere complex, The mall, Shimla

[Quoted text hidden]



**Regarding correspondence held with Kiran Engg corp**

arun sharma <arunvetnutrition@gmail.com>

1 message

arun sharma <arunvetnutrition@gmail.com>  
To: klgindustries@yahoo.com  
Cc: animal nutrition <ancovascskhpkv@gmail.com>  
Bcc: vkcovas <vkcovas@yahoo.co.in>

Wed, Apr 27, 2011 at 5:36 PM

Dear Nitin

This in reference to the correspondence held with Mr Kunal Goel and it is to inform you that I received an email from the firm Kiran Engg corp headed by Sh Joginder Goel (MD) and introducing themselves as pioneer in sale of all type of feed machines and in receipt of the e mail I replied on e mail as well as sent a registered letter reply through office (record available in office).

After few days I received a call from Sh Kunal Goel first in my office telephone Number and thereafter on my mobile Number through telephone Number 9814095858 and clarifying that the firm Kiran Engg corp is separate firm and the material purchased by your department was from Kiran Eng works belonging to Late Sh Kasturi Lal Goel and his family. He also insited to get clarrification from Bank and excercise Department about bank account detail and sales tax Number of the firms etc.

Further he showed his inability to install the pellet mill and said that the department should proceed to blacklist the firm Kiran Engg works or do anything against the firm.

In reference to his call, I requested him to give all these thing in writting and he assured me of an e mail reply as well as written reply and reply is still awaited. A reminder call was again given to Sh Kunal Goel on 25th -26th and he again insisted to contact KLG firm as they are the legal heir of the old firm.

So you are requested to kindly do needful and give us a run trial of pellet mill as also discussed and assured by you on 26/4/2011. An early and swift action on your part will be appreciated by the department.

This is submitted for your information please.

Regards

Dr Arun Kumar Sharma

Asst Professor

Animal Nutrition

Veterinary college, CSKHPKV, Palampur



correspondence of kiran engineering.docx

21K



animal nutrition <ancovascskhpkv@gmail.com>

**Regarding Installation of pellet feed mill at Feed unit,Animal Nutrition,Veterinary college,Palampur Himachal**

2 messages

animal nutrition <ancovascskhpkv@gmail.com>

Sat, May 28, 2011 at 1:32 PM

To: kewbbb <kewbbb@jla.vsnl.net.in>

Cc: KUNAL GOEL <kunal\_goel\_2000@yahoo.com>, klgindustries <klgindustries@yahoo.com>, kiranengg2000 <kiranengg2000@yahoo.com>, kiranenggc corp <kiranenggc corp@gmail.com>

Bcc: vc@hillagric.ernet.in, registrar@hillagric.ernet.in, comptroller@hillagric.ernet.in, varshneyac@gmail.com, vkcovas@yahoo.co.in

Sir,

This is in reference to letter written to Kiran Engineering works,Batala for installing and giving electric connection to the already purchased pellet machine through central development grant fund.The machine was purchased in the Year 2009 but till date inspite of number of letter/telephonic calls, (details enclosed) the firm has not given a run trial/electric connection to the pellet mill kept in metabolic stall.

It is therefore again requested to kindly give a run trial at an earliest( i.e within 10 days from despatch of this e mail) or your case will be processed for blacklisting the firm Kiran Engineering.This may be considered urgent and given top priority.

Incharge  
Metabolic stall  
Department of Animal Nutrition  
Veterinary College  
CSKHPKV,Palampur

 **Kiran.docx**  
2524K

**Mail Delivery Subsystem** <mailer-daemon@googlemail.com>  
To: ancovascskhpkv@gmail.com

Sat, May 28, 2011 at 1:32 PM

Delivery to the following recipient failed permanently:

kewbbb@jla.vsnl.net.in

Technical details of permanent failure:

Google tried to deliver your message, but it was rejected by the recipient domain. We recommend contacting the other email provider for further information about the cause of this error. The error that the other server returned was: 550 550 5.1.1.unknown or illegal alias: kewbbb@jla.vsnl.net.in (state 14).

----- Original message -----

MIME-Version: 1.0

Received: by 10.42.138.130 with SMTP id c2mr5679841icu.171.1306569741251; Sat, 28 May 2011 01:02:21 -0700 (PDT)

Received: by 10.231.153.66 with HTTP; Sat, 28 May 2011 01:02:20 -0700 (PDT)

Date: Sat, 28 May 2011 13:32:20 +0530

Message-ID: <BANLkTim\_KOBLVdijaSOdXSRifZ95dSA4rg@mail.gmail.com>

Subject: Regarding Installation of pellet feed mill at Feed unit,Animal Nutrition,Veterinary college,Palampur Himachal

From: animal nutrition <ancovascskhpkv@gmail.com>

To: kewbbb <kewbbb@jla.vsnl.net.in>

Cc: KUNAL GOEL <kunal\_goel\_2000@yahoo.com>, klgindustries <klgindustries@yahoo.com>, kiranengg2000 <kiranengg2000@yahoo.com>, kiranenggc corp <kiranenggc corp@gmail.com>

Content-Type: multipart/mixed; boundary=90e6ba6e84424d3f7204a4517995

[Quoted text hidden]

<https://mail.google.com/mail/?ui=2&ik=82b5fea55a&view=pt&q=batala&qs=true&s...> 20-03-2012

From the above stated facts it is clear that from the date of drawl of advance and till the time machine was put into use, the role of the department was not satisfactory because first of all the supply order was placed with the firm late by five months, three

phase line electricity connection was not got arranged well in time and for late trial run the fault of the firm was well concealed at all level and higher authority were not apprised of the actual facts and problems from time to time to take remedial measures at the top level, which has put the university into heavy financial loss and due to late execution of project the university was also deprived off the facility despite of advance payment, the responsibility of which may be fixed and reasons for not imposing the penalty and blacklisting the firm may also be investigated. It may also be confirmed that finally the machine was installed by the supplier firm because as per e-mail correspondence between the department and firm, the original firm was intimated out of business. Hence all the above audit observations may be attended immediately and compliance intimated to audit.

**(Audit requisition No. 87 dated 29.11.2011, Animal Nutrition)**

**Para-26 Purchase of machinery and other equipments on DGS&D approved rate contract from the local sub-dealer/partners of DGS&D approved firms.**

Generally the rate contracts approved by the DGS&D, New Delhi are adopted by the university and in view of the H.P.Govt. instructions the firms are directed to supply the material from their H.P.based show rooms/depot. During the pre-audit of the supply bills of DGS&D rate contract items it was also found that the local supplier made the supply of DGS&D rate contract items by producing the certificate of rate contract firms that they are either the sub-dealer or partners of main rate contract firms. However, in the notifications issued by the Controller of store approving the DGS&D rate contract there exist no provisions for such sub-dealership. But in view of the purchase of small quantity and having involvement of long distance of transportation etc. a decision was taken in the university that the local sub-dealer/partners will submit a proof of billing, dispatch and transportation of material by the DGS&D rate contract firm to the local dealer and the same will be provided by the local dealer to the university while submitting the bill for DGS&D rate contract supply to the university This arrangement was made to ensure the original, authenticated and proper supply of material.

The above decision was got implemented in direct purchases but in respect of other purchases which were made after drawing temporary advances, the various departments did not obtain the proper proof of billing and dispatch of material by the approved firm to the local dealers and numerous incomplete cases were put up in audit for adjustment out of which maximum are lying unsettled for want of above codal formalities.

The examples of few cases which were brought into the notice of Comptroller and are still pending are given as under:-

<b>Sr. No.</b>	<b>Name of Department</b>	<b>Particulars</b>	<b>Amount</b>	<b>Remarks</b>
1.	Organic Agriculture	Information Kiosks	150508.00	A.R. No. 99 dated 17.12.11
2.	HAREC, Bajaura	Computers	80005.00	A.R. No.69 dated 21.10.2011
3.	Vegetable Science	H.P. Scan jet	25419.00	A.R. No. 130 dated 31.03.2012.

Therefore, in all cases to ensure the proper supply by the local dealers it may be checked that the prescribed codal formalities which were also circulated by the Comptroller vide his office letter No. ASD./Store/2-2/(Computer)/08 /CSKHPKV/5527

dated 13.02.2009. may be implemented strictly in all purchase cases and necessary steps to settle all pending cases may be taken immediately and compliance intimated to audit.

### **Para-27      **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-28      **Conclusion****

Financial health of the university is deteriorating, gap in receipt and expenditure is increasing every year, the university is unable to obtain sufficient grants-in-aid to meet out the expenditure on account of salary of regular and fixed staff. Therefore, financial management in general, needs improvement and funds provided for various activities such as research, education and extension are required to be efficiently and effectively utilized because most of activities such as training programmes for the farmers, seminars and other activities for the development of infrastructure and purchase of equipment and material 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/overpayments have been pointed out 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 view 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-171009.
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**Annexure- “A”**

(Referred to in Para 2 Part-II of the Audit Report for the year  
2011-2012)

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	142049187.34
2.	General Provident Fund Account(A/c. No. 01170065016)	528303493.49
3.	Employees Welfare Fund Account No.1170065044	7513.52
4.	Saving Bank Account No.1945151 operated by Comptroller	24166.65
5.	Book Bank Account operated by the Librarian	86447.40
6.	Purchee Fee Account operated by CMO	35215.10
7.	Student Fund Account operated by S.W.O.	8069427.81
8.	Securities/Earnest Money and Misc. Deposit	2648818.15
9.	Student Fund Account being operated by: Dean, P.G.	4599764.70
10.	Student Fund Account being operated by: Dean, College of Agriculture	5864389.07
11.	Student Fund Account being operated by: Dean, College of Vety.& Animal Sciences	5635249.41
12.	Student Fund Account being operated by: Dean, College of Basic Sciences	4584048.30
13.	Student Fund Account being operated by: Dean , College of Home Sciences	1353406.93
14.	Pension Corpus Fund Account (A/c. No. 01170065023)	98705517.00
15.	Contributory Pension Scheme	35358673.00
16.	Revolving Fund Account of Sr. Seed Production Unit	409084.77
17.	Revolving Fund Account of Sr. Seed Production Unit	230659.21
18.	Revolving Fund Account of Head, Plant Breeding	207534.03
19.	Revolving Fund Account of Head ,Plant Breeding	104920.25
20.	Revolving Fund Account of Asstt. Engineer (Maint.)	1084518.73
21.	Revolving Fund Account of Asstt. Engineer(Workshop)	54696.48
22.	Revolving Fund Account of Scientist Incharge, RSS, Malan	116327.20
23.	Revolving Fund Account of Scientist Incharge, RSS, Akrot	84173.82
24.	Revolving Fund Account of Scientist Incharge, K.V.K. Bajaura	716182.00
25.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	1038751.29
26.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	74876.68
27.	Revolving Fund Account of Associate Director, RRS, Kukumseri	246644.99
28.	Revolving Fund Account of Vegetable Science	116077.20
29.	Revolving Fund Account of Associate Director, RRS, D/kuan	1145221.45
30.	Revolving Fund Account of Associate Director, RRS, Bajaura	285490.00
31.	Revolving Fund Account of Fisheries(COVAS)	201029.91
32.	Revolving Fund Account of ORS, Kangra	153597.00

33.	Revolving Fund Account of ORS, Kangra	88036.00
34.	Revolving Fund Account of Land Scaping Unit	297676.55
35.	Revolving Fund Account of Dean, COBS	218487.10
36.	Revolving Fund Account of Associate Prof. K.V.K., Bara	1035723.11
37.	Revolving Fund Account of Animal Breeding & Genetics	122861.23
38.	Revolving Fund Account of Animal Nutrition	5828430.61
39.	Revolving Fund Account of Scientist Incharge, KVK, Una	631413.86
40.	Revolving Fund Account of Dean, COA.	38717.74
41.	Revolving Fund Account of Dean, COHS	24514.12
42.	Revolving Fund Account of Plant Pathology	543902.87
43.	Revolving Fund Account of Incharge, BRSS, Nagrota	83792.00
44.	Revolving Fund Account of Agronomy	410801.14
45.	Revolving Fund Account of Scientist Incharge, KVK, Mandi	1121173.55
46.	Revolving Fund Account of Librarian, Palampur	1961140.42
47.	Revolving Fund Account of Comptroller office	1795136.16
48.	Revolving Fund Account of Director of Ext.Edu.	1315158.37
49.	Revolving Fund Account of T.H.T.	129706.47
50.	Revolving Fund Account of Horticulture	2737966.54
51.	Revolving Fund Account of Dean, COVAS.	67688.45
52.	Revolving Fund Account of Sr. Seed Production Scientist	138857.21
53.	Revolving Fund Account of Director of Research	142024.45
54.	Revolving Fund Account of Chief Medical Officer.	115859.83
55.	Revolving Fund Account of Comptroller Office.	319701.61
56.	Revolving Fund Account of Director of Ext.Edu.	592103.14
57.	Revolving Fund Account of Director of Research.	39254.21
58.	Revolving Fund Account of Dean, COVAS	261661.93
59.	Revolving Fund Account of Dean, COA.	9655.41
60.	Revolving Fund Account of Comptroller Office.	58759.72
61.	Revolving Fund Account of Head Deptt. of Soil Science	1720066.85
62.	Revolving Fund Account of Scientist Incharge, RSS, Sangla	754087.00
63.	Revolving Fund Account of Head, Agro forestry.	55344.84
64.	Revolving Fund Account of Officer Incharge, Live Stock Farm.	757101.45
65.	Revolving Fund Account of Executive Engineer, Construction	1104169.44
66.	Revolving Fund Account of Sr. Seed Production Scientist	951276.36
67.	Revolving Fund Account of Associate Director, RRS, D/kuan	5417.60
68.	Revolving Fund Account of Head, Agriculture Engineering.	179564.63
69.	Revolving Fund Account of Scientist Incharge, KVK, Kangra	5179219.33
70.	Revolving Fund Account of Assoc. Dir. RRS, Bajaura	168089.00
71.	Revolving Fund Account of Assoc. Dir., D/kuan	39176.34
72.	Revolving Fund Account of RSS, Lari	146844.26
73.	Revolving Fund Account of Estate Officer, CSKHPKV	33998.60
74.	Revolving Fund Account of Estate Officer, CSKHPKV	441585.50
75.	Revolving Fund Account of Plant Physiology	588109.90
76.	Revolving Fund Account of D.E.E.	1173362.27

77.	Revolving Fund Account of R.S.S. Berthin	161880.00
78.	Revolving Fund Account of Kukumseri	267587.58
79.	Revolving Fund Account of Trust Fund of Comptroller	419312.83
80.	Revolving Fund Account of SPS	88348.00
81.	Revolving Fund Account of Agronomy	40996.00
82.	Revolving Fund Account of Nodal Officer	2170909.00
83.	Revolving Fund Account of Dean COHS	972005.00
84.	Revolving Fund Account of Vety. Physiology	44287.00
85.	Revolving Fund Account of Horticulture	316920.00
86.	Revolving Fund Account of RSS, Malan	122092.00
87.	B-13(RF:92-79 ORS Kangra, Mega Seed RKVY	133467.00
88.	Revolving Fund Account of KVK, Kangra	24009.00
89.	Revolving Fund Account of RSS, Akrot	64569.34
90.	Revolving Fund Account of HAREC, D/kuan	202364.31
91.	Revolving Fund Account of KVK, D/kuan	157217.70
92.	Revolving Fund Account of RRS, Bajaura	235612.00
93.	Revolving Fund Account of RSS, Sangla	60503.00
94.	Revolving Fund Account of RSS, Sangla	188502.00
95.	Revolving Fund Account of RRS, K/seri	26145.02
96.	Revolving Fund Account of RSS, Salooni	144908.13
97.	Revolving Fund Account of RSS, Berthin	28006.00
98.	Revolving Fund Account of RRS, D/kuan	73625.42
99.	Revolving Fund Account of RRS, K/seri	33431.02
100.	Revolving Fund Account of RSS, Lari (Mega Seed)	38734.37
101.	Revolving Fund Account of RSS, Sangla	13035.00
102.	Revolving Fund Account of Microbiology (COBS)	143782.00
103.	Revolving Fund Account of RRS, Bajaura (Mega Seed)	507238.00
104.	Revolving Fund Account of Agri. Economics (RF 115-18)	271944.00
105.	B-38(RF:117-73) Dhaulakuan, Production of Quality Seed	76322.00
106.	B-39(RF:118-77) Malan, Production of Quality Seed	148872.00
107.	B-40(RF:119-36) SPS, Production of Quality Seed	131948.00
108.	B-41(RF:120-16) Agronomy, Production of Quality Seed	31025.00
109.	B-42(RF:121-74) K/seri Seed Production under RKVY	54119.00
110.	B-43(RF:122-49) ITC(D/Research, Training consulting digital data etc.	125180.00
111.	B-44(RF:123-22) Horticulture, Production of Quality Seed	54538.00
112.	B-45(RF:124-20) Vegetable Science, Developing Tech.	129433.00
113.	B-46(RF:125-83) Sangla, Production of Quality Seed	29050.00
114.	B-48(RF:127-22) Horticulture, Enterprises and vocational programme	516960
115.	Revolving Fund Account of COHS (RF-128-28)	44228.00
116.	Revolving Fund for the development of Organic Agriculture B-47 (RF 126-56)	281745.00
117.	Revolving Fund Account (B-52 RF-129-37) Entrepreneurial Training, COVAS	312325.00

118.	Revolving Fund Account (B-52 RF-133-16) Integrated Farming Systems, Agronomy	138205.00
	<b>G. Total:</b>	<b>886048100.80</b>

**Annexure- “B”**

(Referred to in Para 5 Part-II of the Audit Report for the year  
2011-2012)

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 Dharpur	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
164.		33/281	13.3.2002	Estate Officer	1340.00
165.		28/99	-	Estate Officer	2410.00
166.		73/281	-	RRS,Kukumseri	341.00
167.		21/279	-	Agro Forestry	145.00
168.		34/281	-	RRS Bajaura	1042.00
169.		044	25.5.2001	DDA Palampur	800.00
170.		067	3.10.2001	DDA Kangra	60.00
171.		057	3.10.2001	DHO Keylong	32.00
	<b>Total</b>				<b>19043.00</b>
172.	<b>2002-03</b>	14/280	-	Comptroller	10704.00
173.		56/280	4.5.2002	Estate Officer	1402.00
174.		78/280	5.6.2002	Estate Officer	6054.00
175.		99/280	4.9.2002	Estate Officer	1795.00
176.		70/291	-	Animal Nutrition	458.00
177.		13/280	6.4.2002	Dean, COHS	7400.00
178.		11/280	-	Pt. Breeding & Gent.	232.00



179.		92/280	-	EE	1556.00
		<b>Total</b>			<b>29601.00</b>
180.	<b>2003-04</b>	70/292	5.11.2003	DEE	3228.00
181.		99/292	29.1.2004	S.W.O.	4335.00
182.		4/292	-	Pt. Pathology	336.00
183.		<b>Total</b>			<b>7899.00</b>
184.	<b>2004-05</b>	90/256	-	Comptroller	866.00
185.		45/348	21.2.2005	Estate Officer	865.00
		<b>Total</b>			<b>1731.00</b>
186.	<b>2005-06</b>	94/348	4.7.2005	Estate Officer	238.00
187.		47/356	9.11.2005	Estate Officer	1621.00
188.		81/356	-	Estate Officer	138.00
189.		8/292	-	Estate Officer	2524.00
		<b>Total</b>			<b>4521.00</b>
190.	<b>2007-08</b>	10/401	02.04.07	DEE	13786.00
191.		55/401	10.10.07	PI, ICAR 199-34	112.00
192.		89/401	26.03.08	Dean PG	1388.00
193.		91/401	23.03.08	DEE	166.00
194.		084/278	09.04.07	DDA Una	180.00
195.		085/278	23.05.07	DDA Palampur	800.00
196.		092/278	30.11.07	DDA Una	180.00
		<b>Total</b>			<b>16612.00</b>
197.	<b>2008-09</b>	96/401	19.04.08	Comptroller office	3008.00
198.		98/401	26.04.08	DEE	28008.00
199.		99/401	26.04.08	DEE	23596.00
		<b>Total</b>			<b>54612.00</b>
200.	<b>2009-10</b>	091/400	02.06.2009	DEE	2000.00
201.		094/400	05.06.2009	DEE	4240.00
202.		095/400	05.06.2009	DEE	12450.00
203.		081/424	26.12.2009	DEE	2640.00
		<b>Total</b>			<b>21330.00</b>
204.	<b>2010-2011</b>	08/447	60/2010	Dean, COVAS	637.00
205.		09/447	109/2010	Executive Engineer (M)	1286.00
206.		10/447	16/2010	Dean, PG	871.00
207.		12/447	12/2010	Comptroller's office	12910.00
208.		13/447	21/2010	Comptroller's office	3036.00
209.		14/447	20/2010	Comptroller's office	1286.00
210.		17/447	25/2009	Dean, COA	10232.00
211.		18/447	25/2009	Dean, COA	874.00
212.		19/447	29/2010	Dean, COA	
213.		20/447	52/2009	Dean, COVAS	1097.00
214.		21/447	19/2010	Comptroller's office	1050.00
215.		22/447	18/2010	Comptroller's office	7835.00
216.		23/447	23/2010	Comptroller's office	1554.00
217.		24/447	22/2010	Comptroller's office	360.00
218.		26/447	16/2010	Comptroller's office	639.00
219.		27/447	12/2009	Comptroller's office	19470.00
220.		28/447	87/2010	Registrar office	780.00
221.		29/447	63/2010	Dean, COBS	320.00

222.		30/447	64/2010	Comptroller's office	1780.00
223.		37/447	89/2010	Registrar office	700.00
224.		41/447	25/2010	Comptroller's office	453.00
225.		42/447	52/2010	Comptroller's office	453.00
226.		44/447	04/2009	Comptroller's office	10590.00
227.		45/447	04/2009	Comptroller's office	6550.00
228.		46/447	04/2009	Comptroller's office	6046.00
229.		47/447	53/2006	Comptroller's office	34440.00
230.		48/447	26/2010	Comptroller's office	1303.00
231.		49/447	27/2010	Comptroller's office	2062.00
232.	<b>Total</b>				<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
2.	<b>Total</b>				<b>90.00</b>
3.	<b>1991-92</b>	51	30.05.1991	Dean, COVAS,	50.00
4.		51	30.05.1991	Dean COBS	50.00
	<b>Total</b>				<b>100.00</b>
5.	<b>1992-93</b>	213	05.05.1992	D.E.E.	230.00
6.		374	13.10.1992	Comptroller	6.00
7.		Private Journey	Para 42 1992-93	XEN (C&D)	4930.80
	<b>Total</b>				<b>5166.80</b>
8.	<b>1993-94</b>	755	27.10.1993	D.E.E.,CSK HPKV	120.00
	<b>Total</b>				<b>120.00</b>
9.	<b>1994-95</b>	904	26.04.1994	D.E.E.,CSK HPKV	525.00
	<b>Total</b>				<b>525.00</b>
10.	<b>1995-96</b>	1236	24.04.1995	Registrar's Office	1399.00
11.		1328	29.07.1995	-do-	715.00
	<b>Total</b>				<b>2114.00</b>
12.	<b>1996-97</b>	1782	22.01.1997	D.E.E.	75.00
13.		1588	09.07.1996	Registrar's Office	1782.00
14.		1551	18.06.1996	Live Stock Farm	200.00
15.		1518	04.05.1996	OSD, IAS, Shimla	427.00
	<b>Total</b>				<b>2484</b>
16.	<b>1997-98</b>	1963	05.08.1997	Comptroller	458.00
17.		2129	13.02.98	Head Hort.	746.00
	<b>Total</b>				<b>1204.00</b>
18.	<b>1998-99</b>	2286	16.10.1998	D.E.E.	17.00
19.		2473	26.03.1999	Comptroller	75.00
20.		2294	07.11.98	Registrar's Office	4343.00
21.		2356	03.12.1998	-do-	65.00
22.		2375	07.01.1999	-do-	3228.00
23.		2285	16.10.98	Head Hort.	229.00
	<b>Total</b>				<b>7957.00</b>
24.	<b>1999-2000</b>	2437	22.09.1999	Comptroller	50.00

25.		2602	26.07.1999	Registrar's Office	150.00
	<b>Total</b>				<b>200.00</b>
26.	<b>2000-01</b>	2900	15.07.2000	D.E.E	5498.00
27.		3103	02.12.2000	-do-	547.00
28.		3207	19.01.2001	-do-	50.00
29.		3225	20.02.2001	-do-	310.00
30.		2929	18.07.2000	Secretary to V.C.	50.00
31.		3107	02.12.2000	-do-	100.00
32.		3018	10.11.2000	Registrar's Office	689.00
33.		3213	19.01.2001	SPS	441.00
34.		3182	04.01.2001	-do-	2705.00
35.		3932	26.08.2000	RSS Lari	100.00
36.		2916	17.07.2000	A.E. Elect.)	97.00
	<b>Total</b>				<b>10587.00</b>
37.	<b>2001-02</b>	3012	10.11.2001	D.E.E	4983.00
38.		3276	04.04.2001	-do-	83.00
39.		3829	24.12.01	Live Stock Farm	250.00
40.		3705	18.02.02	-do-	100.00
41.		3490	30.08.2001	A.E. Machenical	234.00
	<b>Total</b>				<b>5650.00</b>
42.	<b>2002-03</b>	3897	05.08.2002	-do-	95.00
43.		3982	19.09.2002	Horticulture	100.00
	<b>Total</b>				<b>195.00</b>
44.	<b>2003-04</b>	4564	28.10.2003	DEE	25.00
45.		4633	17.11.2003	-do-	902.00
46.		4669	20.11.03	RSS Sangla	838.00
47.		4455	14.08.2003	Head, THT	75.00
	<b>Total</b>				<b>1840.00</b>
48.	<b>2004-05</b>	4775	17.05.2004	Head, THT	576.00
	<b>Total</b>				<b>576.00</b>
49.	<b>2006-07</b>	5700	30.12.2006	Registrar's Office	100.00
50.		5715	05.02.2007	-do-	25.00
	<b>Total</b>				<b>125.00</b>
51.	<b>2007-08</b>	5817	28.10.2007	-do-	250.00
52.		5833	25.07.2007	-do-	75.00
	<b>Total</b>				<b>325.00</b>
53.	<b>2008-09</b>	6023	21.04.08	DEE	1139.00
54.		6026	21.04.08	POOL	100.00
55.		6032	22.04.08	DEE	250.00
56.		6042	16.05.08	DEE	175.00
57.		6048	17.05.08	DEE	50.00
58.		6085	11.07.08	DEE	200.00
59.		6097	16.07.08	DEE	100.00
60.		6111	22.08.08	DEE	710.00
61.		6115	23.08.08	DEE	1646.00
62.		6116	23.08.08	DEE	200.00
63.		6117	23.08.08	DEE	275.00
64.		6121	25.08.08	EO	75.00

65.		6127	26.08.08	Registrar	175.00
66.		6131	22.09.08	DEE	100.00
67.		6141	24.09.08	DEE	200.00
68.		6151	26.09.08	EO	225.00
69.		6153	26.09.08	EO	200.00
70.		6154	26.09.08	AE Elect-1	100.00
71.		6159	18.10.08	Registrar	225.00
72.		6160	20.10.08	DEE	175.00
73.		6161	20.10.08	DEE	100.00
74.		6173	22.10.08	COHS	288.00
75.		6174	22.10.08	DEE	385.00
76.		6180	23.10.08	DEE	2537.00
77.		6186	24.10.08	DEE	346.00
78.		6196	15.11.08	RSS Lari	902.00
79.		6201	17.11.08	DEE	150.00
80.		6203	17.11.08	DEE	100.00
81.		6205	18.11.08	KVK Kangra	100.00
82.		6207	18.11.08	DEE	193.00
83.		6209	18.12.08	S.I.Sunder Nagar	250.00
84.		6213	18.12.08	DEE	955.00
85.		6214	19.12.08	DEE	50.00
86.		6221	20.12.08	DEE	200.00
87.		6225	20.12.08	DEE	200.00
88.		6227	22.12.08	DEE	100.00
89.		1	16.01.09	COVAS	250.00
90.		2	16.01.09	EO	1046.00
91.		5	16.01.09	DEE	225.00
92.		8	17.01.09	DEE	100.00
93.		9	17.01.09	DEE	1163.00
94.		18	16.02.09	EO	5559.00
95.		21	17.02.09	AD Sangla	111.00
96.		22	17.02.09	POOL	180.00
97.		23	17.02.09	HOD Hort.	130.00
98.		24	17.02.09	EE.Design	153.00
99.		25	17.02.09	DEE	450.00
100.		26	18.02.09	DEE	100.00
101.		28	18.02.09	DEE	375.00
102.		30	18.02.09	COHS	100.00
103.		32	19.02.09	COVAS	349.00
104.		33	19.02.09	EE (C)	200.00
105.		35	19.02.09	POOL	75.00
106.		36	20.02.09	COHS	100.00
107.		37	20.02.09	Registrar	137.00
108.		42	16.03.09	LSF	1052.00
109.		43	16.03.09	SPS	62.00
110.		44	16.03.09	COVAS	130.00
111.		45	16.03.09	LSF	295.00
112.		46	17.03.09	POOL	50.00

113.		47	17.03.09	HOD Soil	330.00
114.		48	18.03.09	POOL	100.00
115.		49	18.03.09	LSF	269.00
116.		50	18.03.09	DEE	120.00
117.		51	18.03.09	POOL	71.00
118.		52	19.03.09	DEE	100.00
119.		53	19.03.09	COVAS	175.00
120.		54	19.03.09	POOL	100.00
121.		55	20.03.09	Agronomy	75.00
122.		56	20.03.09	COHS	100.00
	<b>Total</b>				<b>27008</b>
123.	<b>2009-10</b>	58	20.04.09	Director Research	275.00
124.		59	20.04.09	Live Stock	325.00
125.		60	20.04.09	-do-	176.00
126.		61	21.04.09	Dean COVAS	50.00
127.		62	21.04.09	DEE	100.00
128.		64	21.04.09	VC Office	368.00
129.		65	21.04.09	Pool Office	75.00
130.		66	22.04.09	-do-	865.00
131.		68	22.04.09	Live Stock	228.00
132.		69	23.04.09	Pool Officer	200.00
133.		70	23.04.09	Soil Sci	175.00
134.		71	23.04.09	DEE	200.00
135.		72	23.04.09	Home Sci	175.00
136.		74	24.04.09	Pool Officer	50.00
137.		75	24.04.09	VC Office	100.00
138.		79	25.04.09	Live Stock	100.00
139.		81	27.04.09	DEE	100.00
140.		82	27.04.09	SPS	50.00
141.		83	18.05.09	DEE	50.00
142.		88	19.05.09	Director Research	50.00
143.		90	19.05.09	Live Stock	214.00
144.		92	20.05.09	Soil Sci	675.00
145.		93	20.05.09	SPS	275.00
146.		94	20.05.09	D.R	100.00
147.		95	20.05.09	Live Stock	352.00
148.		97	21.05.09	DEE	100.00
149.		98	21.05.09	Live Stock	100.00
150.		101	21.05.09	SPS	125.00
151.		102	23.05.09	SPS	108.00
152.		103	22.06.09	Malan	4918.00
153.		109	23.06.09	SPS	50.00
154.		110	23.06.09	SPS	85.00
155.		111	23.06.09	DEE	700.00
156.		112	23.06.09	Home Science	2014.00
157.		113	24.06.09	DEE	325.00
158.		114	24.06.09	SPS	172.00
159.		115	24.06.09	Registrar	75.00

160.		117	24.06.09	Dean, COVAS	400.00
161.		120	25.06.09	-do-	225.00
162.		121	25.06.09	SPS	88.00
163.		124	26.06.09	S. Nagar	75.00
164.		125	26.06.09	SPS	80.00
165.		126	26.06.09	SPS	92.00
166.		128	26.06.09	Agronomy	297.00
167.		130	20.07.09	Live Stock	326.00
168.		131	20.07.09	Dean COVAS	1485.00
169.		135	21.07.09	Live Stock	58.00
170.		138	21.07.09	Hort.	100.00
171.		142	22.07.09	Live Stock	50.00
172.		143	22.07.09	-do-	300.00
173.		144	22.07.09	Dean , COVAS	100.00
174.		146	23.07.09	Live Stock	450.00
175.		151	24.07.09	SPS	58.00
176.		154	24.07.09	Dean , COVAS	75.00
177.		155	17.08.09	VC Office	446.00
178.		156	17.08.09	Engg.	75.00
179.		157	17.08.09	Live Stock	88.00
180.		160	18.08.09	EE(D)	50.00
181.		163	18.08.09	Agronomy	50.00
182.		165	18.08.09	Fodder	30.00
183.		167	19.08.09	Dean , COVAS	195.00
184.		168	20.08.09	SPS	177.00
185.		169	20.08.09	VC Office	150.00
186.		170	20.08.09	Live Stock	250.00
187.		171	21.08.09	-do-	100.00
188.		176	19.09.09	SPS	100.00
189.		177	22.09.09	SPS	100.00
190.		178	22.09.09	Live Stock	30.00
191.		179	22.09.09	SPS	150.00
192.		180	22.09.09	SPS	100.00
193.		185	23.09.09	Agronomy	100.00
194.		189	24.09.09	Security Cell	50.00
195.		190	24.09.09	SPS	43.00
196.		197	20.11.09	Soil Sci	300.00
197.		233	29.12.09	Pool Officer	50.00
198.		234	29.12.09	-do-	50.00
199.		243	30.12.09	Pool Officer	386.00
200.		248	31.12.09	-do-	100.00
201.		252	18.01.10	AE(E-2)	240.00
202.		261	20.01.10	EE(D)	2891.00
				<b>Total</b>	<b>24660</b>

203	<b>2010-2011</b>	303	02.04.10	Health Centre	50.00
204		306	01.05.10	COHS	300.00
205		327	-	Pool Officer	90.00
206		449	23.06.10	Head, Agr.Engg.	125.00
207		382	21.08.10	COHS	205.00
208		401	-	HAREC,K/seri	191.00
209		409	27.09.10	Health Centre	50.00
210		416	-	COHS	342.00
211		417	-	COA	248.00
212		420	-	COHS	662.00
213		421	-		105.00
214		493		COHS	100.00
	<b>Total</b>				<b>2468.00</b>
215	<b>2011-2012</b>	606	20.05.2011	DEE	100.00
216		607	20.05.2011	DEE	100.00
217		652	01.08.2011	LSF	25.00
218		661	03.08.2011	LSF	173.00
219		671	29.08.2011	MAREC, Sangla	1360.00
220		673	29.08.2011	Horticulture	217.00
221		689	02.09.2011	COVAS	75.00
222		719	21.09.2011	MAREC, Sangla	2395.00
223		764	09.12.2011	Horticulture	526.00
224		780	13.12.2011	DEE	268.00
225		797	24.12.2011	Health Centre	75.00
226		800	24.12.2011	AE (Civil)	100.00
227		807	27.12.2011	MAREC, Sangla	2430.00
228		808	27.12.2011	Horticulture	425.00
229		873	02.03.2012	Horticulture	2063.00
	<b>Total</b>				<b>10332.00</b>
	<b>G.Total</b>				<b>103726.80</b>

<b>(3) Department Seed Production Unit</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>	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>2006-07</b>	099/114	04.08. 2006	XEN ( C )	1250.00
11.		041/120	22.02. 2007	Head, Plant Pathology	750.00
12.		082/114	21.04.2006	SWO	3825.00
	<b>Total</b>				<b>5825.00</b>
13.	<b>2008-09</b>	035/124	24.11.2008	KVK Kangra	3000.00
	<b>Total</b>				<b>3000.00</b>
14.	<b>2010-11</b>	011/546	02.08.2010	Crop Improvement	5440.00
15.		012/546	02.08.2010	Dean, COVAS	450.00
16.		023/546	05.10.2010	Organic Agri.	2250.00
17.		027/546	05.10.2010	Agronomy	1070.00
18.		030/546	23.10.2010	XEN (Const.)	250.00
19.		040/546	15.11.2010	Agronomy fodder	1120.00
20.		074/546	09.07.2010	Soil Science	375.00
	<b>Total</b>				<b>10955.00</b>
	<b>G. Total</b>				<b>52592.00</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	1250.00



				Hamirpur	
	<b>Total</b>				<b>35650.00</b>
12	<b>2006-07</b>	095/27	02.08.2006	PIA Bhalet 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>48063.25</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. Palampur	1600.00
	<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 Incharge D/kuan	399.00
	<b>Total</b>				<b>1467.00</b>
7	<b>1989-90</b>	4/058	27.07.1989	Scientist Incharge 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>G. Total</b>				<b>1680.00</b>

<b>(10) Department of Tea Husbandry &amp; Technical</b>					
<b>Sr.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>

No.					
1	1997-98	003/48	06.01.98	Asstt.Engineer,N.H.Sub Division ,Bajnath	24600.00
	Total				24600.00
2	1998-99	018/48	16.12.1998	A.E. NHSub.Division,Bajnath	5300.00
3		020/48	16.12.1998	XEN,HPKV,Palampur	976.00
	Total				6276.00
4	2009-10	011/483	08.06.2009	Chief Executive Officer HP State Khadi & Village Industries Board cleave Land Shimla	21168.00
5		020/483	09.10.2009		
6		036/483	09.06.2010		
	Total				21168.00
7.	2010-11	038/483	14.07.2010	AGM Hotel Holiday Home,Shimla	1020.00
	Total				1020.00
	G. Total				53064.00

<b>(11) Department of Vegetable Sciences</b>					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
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	40.00

				HAU Hisar	
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 Incharge, 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>2006-07</b>	058/137	31.08.2006	KVK Sundernagar	2428.00
2		064/137	27.10.2006	XEN	75.00
	<b>Total</b>				<b>2503.00</b>
3	<b>2007-08</b>	086/137	04.04.2007	A.E.	250.00
	<b>Total</b>				<b>250.00</b>
	<b>G. Total</b>				<b>2753.00</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>					
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Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	2009-10	020/216	23.09.2009	Chairman, National Watershed Dasera, Bilaspur	40000.00
	<b>Total</b>				<b>40000.00</b>
2	2010-11	022/216	20.10.2010	Deputy Director, Mandi	1050.00
3		027/216	23.03.2010	SMS, Balh	34350.00
4		035/216	03.02.2011	DDA, Mandi	21000.00
5		040/216	05.03.2011	SMS, Karsog	28625.00
6		042/216	09.03.2011	SMS, Gopalpur	28625.00
7		044/216	-	SMS, Dharampur	28625.00
8		046/216	09.03.2011	SMS, Chountra	28625.00
9		048/216	09.03.2011	SMS, Darang	28625.00
10		050/216	09.03.2011	SMS, Sundernagar	28625.00
11		052/216	09.03.2011	SMS, Sadar	28625.00
12		053/216	09.03.2011	SMS, Balh	28625.00
13		056/216	09.03.2011	SMS, Gohar	28625.00
14		058/216	09.03.2011	SMS, Janjehli	28625.00
	<b>Total</b>				<b>342650.00</b>
15	2011-12	066/216	01.10.2011	Project Director ATMA (Mandi)	12000.00
16.		070/216	19.03.2012	DDA, Mandi	8640.00
17.		072/216	20.03.2012	DDA, Mandi	7320.00
18.		073/216	21.03.2012	DDA, Mandi	51030.00
19.		074/216	22.03.2012	DDA, Mandi	16680.00
	<b>Total</b>				<b>95670.00</b>
	<b>G. Total</b>				<b>478320.00</b>

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

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

				Plant Breeding	
	Total				105.00
	G. Total				105.00
(18) HAREC, Bajaura					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	2010-11	068/516	05.02.2011	DDA, Palampur	9000.00
2.	-do-	070/516	09.03.2011	Head, Seed Science & Tech.	2400.00
	Total				11400.00
3.	2011-12	082/516	06.05.2011	D.D.A. Mandi	9040.00
4.		005/408	14.10.2011	Associate Director-cum-PI NPOF,CSKHPKV Bajaura	1200.00
	Total				10240.00
	G. Total				21640.00
(19) Hospitality Cell					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	2008-09	30/373	06.01.2009	Secretary GAD, Shimla	560.00
2.	2009-10	06/505	02.05.2009	Dean, P.G.	2900.00
3.		90/505	30.07.2009	Head, Horticulture	6000.00
4.	2010-11	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
	Total				35405.00
1.	2011-12	077/461	20.08.2011	Head, Animal Nutrition, COVAS	5501.00
	Total				5501.00
	G. Total				40906.00
	Grand Total from 1 to 20				1286455.05

## **Annexure-“C”**

### **Part –II**

#### **Last Audit Reports**

he latest position of outstanding audit paras of previous audit reports are as under and university authorities are again requested to expedite the pace of settlement.

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

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

**1. Para 21 Electrical Division**

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

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

**1. Para 17**

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

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

**1. Para 20 Horticulture department**

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

**2. Para-24**

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

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

**1. Para 17      **Construction Division****

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

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

**2. Para 29**

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

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

**1. Para 15**

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

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

**1. Para 10(a)      **Excess/wrong payment to the tune of ₹ 2, 34,600.00 on  
account of Salary and other allowances to Sh. B.L.Dhiman,  
Ex-Comptroller.****

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

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

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

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

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

**4. Para 24                      University Printing Press**

No serious efforts have been made by the Director, Extension Education who is the controlling officer of the university printing press for the settlement of irregularities/ omission detected during the post audit of printing press for the period 1997-1998 to 1998-1999 viz net loss of ₹ 53,33,950.00 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) and (6-b) 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 14 Registrar's 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.

### **4. 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.

## **(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 have 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) Compliance verified, hence para settled.

**(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, five observations have been settled after verifying the compliance and the satisfactory reply of two (i.e. iii & v) 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) Compliance verified, hence para settled.

(8) Compliance verified, hence para settled.

**(11) Recovery of farm produce**

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

(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)**

**(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.

(iii) Compliance verified, hence para settled.

(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) Compliance verified, hence para settled.**

**(4) (a),(b),(c),(d) & (e) Compliance verified, hence para settled.**

**(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 kgs. maize mixture was sold @ ₹ 4.50 per kg. which has resulted into a net loss of ₹ 375.00 to the university, which has not been recovered from the person at fault so far.

(iii) 67 kgs. and 74 kgs. total 141 kgs. quantity of moong DMP- 8909 and SML-132 was sold @ ₹ 23.00 per kg. against the approved rate of ₹ 30.00 per kgs. Due to which the university has suffered a loss of ₹ 987.00 which has not been made good from the delinquent official so far. Similarly 4.5 kgs. produce of moong ML 610 was sold @ ₹ 16.00 per kg. instead of approved rate of ₹ 30.00 per kgs. Due to which the university sustained a loss of ₹ 63.00 which may be recovered from the official at fault and compliance shown to audit.

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

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

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

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

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

**2. Outstanding payments**

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

(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.

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

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

necessary steps to invest the amount in more profitable and full proof schemes may be taken under intimation to audit.

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

**1. Para-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)

**2. 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)

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

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

**4. 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
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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 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.)**

**5. 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))**

**6. 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)**

**7. 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 amounts 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 Compliance verified, hence para settled.**

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

(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 Compliance verified, hence para settled.**

**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) Compliance verified, hence para settled.

(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 justification thereof.**

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

**(IX) Deposit of income in the main account.**

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

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

**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 may be 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 incharge, department of Live Stock Farm in 06/2008 and 08/2008.**

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

**(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.

(A.R. No. 52, dated 24.07.2008, Plant Pathology)

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

No action to attend the serious objection such as award of work of major items at exorbitant higher rates, 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 authorities numbers of time but no action has been taken. In addition to this, booking of actual expenditure on account of increased prices of cement and steel may be ensured and recovery of increased cost effected from the concerned departments may be got checked in audit please.

**(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 Rs. 37,84,641.00 was deposited with the HPSEB. Adjustment accounts of ₹ 37,84,641.00 have been admitted in audit subject to the condition that expenditure statement/completion report in the prescribed form showing all the details of material and labour cost alongwith the inspection report of all these works may be obtained to ensure that the works have been completed by the H.P.S.E.B. as per estimates and the whole amounts were spent for the same purpose and the relevant record may be put up in audit.

**(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 account which have not been attended so far.

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

The booking of audited expenditure worth ₹ 60,430.00 in other heads in the Comptrollers office is very serious, the reasons for which may be given and necessary steps may be taken to book the expenditure correctly and the compliance intimated to audit.

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

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

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

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

### **(iv) Maintenance of investment Register.**

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

**(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.

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

To make the payment to income tax Department 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)

**2. 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)

**3. Para-13 Recovery of balance amount of ₹ 98,096.00 on account of leave salary and pension contribution for EOL period in respect of Dr. P.D. Sharma.**

Para updated in the audit report of 2011-2012 (Para 17), hence deleted from the audit report of 2009-2010.

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

**4. 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)

**5. Para-15 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.

(A.R. No.41 dated 13.07.2009, Comptroller office)

**6. 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)

**7 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)

**8. Para-18 Compliance verified, hence para settled.**

**9. 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.

(A.R. No. 86 & 127 of 2008-2009, Comptroller office)

**10. 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. which 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)

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

The left out work of C/o water tanks was awarded to Shri Om Prakash, Contractor, because the contractor to whom this work was awarded initially was appointed in semi govt 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.)

**12. 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.)

**13. 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.)

**14. 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)

**15. 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)

**16. 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)

**17. 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.

**18. 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)

**19. 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 schemes 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, Comptroller office).

**(R) Audit Report for the period from 01.04.2010 to 31.03.2011**

**1. Para-4 Retrenchments and recoveries amounting to ₹ 8,67,499.00.**

Para was informatory, hence settled.

**2. Para-5 Outstanding-inter-departmental recoveries amounting to ₹ 15,34,658.05 .**

Latest position has been given in para No 5 of audit report for the year 2011-2012, hence para deleted from the audit report of 2010-2011.

**3. Para- 6 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 2011-2012, hence para deleted from the audit report of 2010-2011.

**4. Para-7 Re-imbursement from various funding agencies.**

Latest position has been given in para 7 of audit report for the year 2011-2012, hence para deleted from the audit report of 2010-2011.

**5. Para-8 Management of Pension Corpus Fund.**

Latest position has been given in para No. 8 of audit report for the year 2011-2012, hence para deleted from the audit report of 2010-2011.

**6. Para-9 Deficit Financial Position of State and ICAR Schemes.**

Latest position has been given in audit para-9 of the audit report for year 2011-2012, hence para deleted from the audit report of 2010-2011.

**7. 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.**

Out of total eighteen cases pointed out vide this para recovery from Shri Surinder Kumar Awasthi and Smt. Rakesh Pathania (appearing at serial No. 1 and 5 amounting to ₹ 1,49,198.00 and ₹ 1,63,114.00 ( total ₹ 3,12,312.00) has been made and still

an amount of ₹ 14,48,521.00 is recoverable from 16 employees which may be recovered and compliance shown to audit.

**8. Para-11 Loss of interest amounting to ₹ 2,76,809.00 due to wrong**

**Drawl of advances and retention of huge amounts of contingent advances.**

After the drawl of temporary advances either the full or part amounts were kept in hand or were utilized after a long period. For the drawl and utilization of temporary advances the provisions made in chapter-7 of university accounts manual were also not adhered. Therefore, the responsibility for the interest loss of ₹ 2,76,809.00 may be fixed and compliance intimated to audit.

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

Consequent upon revision of pay scale w.e.f. 01.01.2006 and fixation of pay at the minimum of revised pay band, the next increment was to be given after qualifying service of twelve months, whereas it was granted before the completion of 12 month as were admissible in pre-revised pay scales, it was observed in audit that all such cases may be re-examined and in case of any doubt the matter may be got clarified from the govt. But so far no action has been taken. Hence needful may be done immediately and compliance intimated to audit.

(A.R. No.02 dated 10.05.2010, Registrar office)

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

To stop the overpayment due to wrong pay fixation the needed action may be taken immediately and compliance intimated to audit.

(A.R. No. 5 dated 12.05.2010 Registrar office)

**11. Para-14 Compliance verified, hence para settled.**

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

The E.O.L. period of some of the Scientists was counted as qualifying service for the grant of annual increments and other service benefits which was objected in audit. All such cases may be re-checked and re-examined in view of govt. clarification incorporated in audit paras and compliance intimated to audit.

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

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

The arbitrator has awarded an amount of ₹ 1,74,162.00 (₹ 99,167.00 + ₹ 74,995.00) due to the lapse on the part of department and held the department responsible for closing the contract late by 425 days. Therefore, the responsibility for the total loss may be fixed and the amount recovered from the persons at fault and compliance intimated to audit.

**14. 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.**

The payment of ₹ 26.60 lakh was made to the President HOFF in violation of article 45 of Himachal Pradesh Universities of Agriculture, Horticulture and Forestry Act 1986, Statutes 9.13 & 13.2 and rule 2.37 of university accounts manual. The matter was brought into the notice of university authorities for taking further necessary action. But the needed action is still awaited.

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

**15. 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.**

In the post audit 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 was found that during these years payments worth ₹ 9,17,953.00 were received less the details of which are given in para 18.1 of audit report for the year 2010-2011. It was pointed out in audit that the entire position may be re-checked departmentally and the matter for the total receipt may be taken up with the tea factory management to recover this amount. But so far no efforts have been made to settle this financial irregularity which is very serious and if not pursued immediately, it may cause huge financial loss to the university. Hence needful may be done immediately and compliance intimated to audit.

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

On 16.05.2001 and 23.04.2002 against the total produce of 581.30 kgs. green tea leaves only 343.50 kgs. were accounted for, therefore for the remaining 237.80 kgs. green tea leaves, the recovery of ₹ 22,430.00 has still not been made. Therefore, after making the recovery the compliance may be intimated to audit.

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

The reasons for non accountal of green tea leaves produce from 3100 and 1775 tea plants have not been justified. The needful may be done now and it may be ensured that there was no financial loss otherwise its responsibility may be fixed.

- (iv) **Use of LPG as an Alternate Source of fuel in Tea Processing Unit.**

During post audit it was observed that in comparison to diesel the use of LPG was very costly in the tea processing unit/factory. The reasons for using LPG alongwith diesel were not given in the record. Therefore, factual position may be ascertained and intimated to audit. It is also stressed that suitable steps to follow the economy measure may be taken to bring the production cost low.

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

It was found that 22 to 25% finished tea is prepared with green tea leaves. The norms for making final product from green tea leaves have not been approved by the competent authority. Therefore, the norms may be got approved in view of surrounding processing unit like ICAR, Cooperative Tea Factory, Kallu-Di- Hatti and Baijnath and compliance shown to audit.

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

The payment of green tea leaves was being determined on the basis of graded tea leaves but for the period from 01.04.2001 to 31.03.2011, documentry proof of grading of tea leaves supplied to Palampur and Baijnath tea factory was not put up in audit. Therefore, to cross check the fact that no undue benefits was given to these private factories, the record of grading of green tea leaves may be put up in audit at the earliest.

**(vii) Recovery of 1775 tea packing cartons.**

No action to recover the cost of 1775 tea packing cartons have been taken so far. The shortage of empty cartons may also lead to misuse of equal quatity of processed tea because otherwise for other purpose the use of these cartons was not possible. Therefore, the shortage of packing cartons in the tea procesing unit is a serious matter which may be looked into immediately.

**(Ref.No.536-39 dated 19.12.2011 Post Audit of THT)**

**16. 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.**

To complete the construction of poly houses, construction material worth ₹ 34,929.00 was purchased and provided to poly house Construction Company, whereas as per agreement all the material required for the construction and fabrication of poly houses was to be arranged by the company itself. Hence the cost of all the material provided by the department may be recovered at the earliest and compliance intimated to audit.

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

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

For the purchase of Translides, the temporary advance amounting to ₹ 1,22,620.00 was drawn in March, 2008. The quotations for this purchase were opened on 31.07.2008. The supply order was given to the firm on 28.03.2009 i.e. 8 months after the approval of rates and one year after the drawl of advance. The material was supplied on 31.03.2009 and adjustment account of advance was put up in audit in August, 2010. In the adjustment account numerous serious lapses were noticed which were brought into the notice of Comptroller, but till to date no action has been taken to settlement these audit observations. Therefore, to stop such unwanted practices in future the lapses pointed out may be dealt seriously and compliance intimated to aduit.

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



- 18. 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.**

Against the due amount of earnest money of ₹ 20,000.00 only ₹ 2,000.00 was received from the supplier and the firm also failed to complete the supply of wheat straw, consequently the earnest money was forfeited which resulted into a net loss of ₹ 18,000.00. Therefore, either the amount may be recovered from the defaulter firm or the persons at fault and compliance intimated to audit.

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

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

The disposal record in respect of above purchases has not been put up in audit by the D.E.E. Therefore, the needful may be done at the earliest.

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

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

No action to attend the audit observations regarding approval of raising the loan and fixing the monthly rent has been taken so far, therefore, the compliance may be ensured at the earliest.

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

- 21. 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 ₹ 55,000.00)**

Due to late release of consignment demurrage charges amounting to ₹ 7963+ 800 service tax was paid, the responsibility of which may be fixed and amount recovered from the person at fault and compliance intimated to audit.

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

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

The rent collection/recovery register is very important record and it was noticed that it was not completed for the last so many years and the matter was taken up vide audit requisition no. 78 dated 09.10.2009 and despite of numerous reminders, the needed action is still awaited. Therefore, the required action may be taken at the earliest and compliance may be shown to audit.

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

**23. Para-26 Distribution of Trophies and Mementoes worth ₹ 29,225.00 to university officers/officials out of Students Fund A/c.**

The audit observations regarding distribution of 139 mementoes worth ₹ 29,225.00 to various categories of university employees out of students fund account have not been attended. Therefore, either the expenditure out of students fund to distribute out such prizes to the employees may be justified under the rules or expenditure reimbursement to students fund account and compliance may be intimated to audit.

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

**24. Para-27 Non-settlements of Audit Paras of Post Audit Reports.**

No action to attend the Post audit reports regarding settlement by the departments has been taken so far, therefore, the compliance may be ensured at the earliest.

**25. Para-28 Audit Requisitions**

The year wise details of outstanding audit requisitions of various departments of university is updated in para-27 of audit report 2011-2012. Hence para deleted. The concerned heads of the departments are requested to take immediate necessary steps for the settlement of outstanding audit requisitions

### **Annexure- “D”**

(Referred to in Para 27 of the Audit Report 2011-2012 of Part-II)  
Detail of outstanding Audit Requisitions issued to various Heads of the  
Department, CSKHPKV, Palampur during the period from 1983-84 to  
2011-2012. (Para 27)

<b>Sr. No.</b>	<b>Name of Department</b>	<b>Year</b>	<b>No. of outstanding audit requisition.</b>
<b>1.</b>	<b>Comptroller Office</b>	1989-1990	138
		1990-1991	9,10
		1992-1993	81,147,198
		1993-1994	23,56,84,104,129
		1994-1995	29,35,65,68,133,150
		1995-1996	11,38,44,85
		1996-1997	6,43
		1997-1998	19,21,26,76,77,95,100,105,109,114,118
		1998-1999	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,
		2011-2012	10,22,24,26,27,28,34,42,43,54,61,66,69,77,89,96,99,103,106,109,117,119,122,133,134,135
<b>2.</b>	<b>Registrar Office</b>	1984-1985	7,122
		1985-1986	5,96,157,284,
		1986-1987	145,198
		1987-1988	124
		1992-1993	15,134,152,178
		1993-1994	55

		1994-1995	63,82,143
		1995-1996	50
		1996-1997	60
		1997-1998	1,129,130
		1998-1999	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
<b>3.</b>	<b>Director, Extension Education</b>	1983-1984	12,67,89
		1984-1985	9,12,21,92,95,118
		1985-1986	7
		1986-1987	30,45
		1989-1990	30,89,132,140
		1991-1992	140
		1992-1993	33
		1994-1995	48,99,127,145
		1995-1996	36,37
		1997-1998	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
		2011-2012	107,115,129,132
<b>4.</b>	<b>Director of Research</b>	2005-2006	11
		2010-2011	93,122
		2011-2012	2,9,18,30,35,118,121
<b>5.</b>	<b>Estate Officer</b>	1985-1986	6,11,13,34,37
		1986-1987	185,196,222
		1987-1988	102
		1988-1989	73
		1989-1990	3,42,48,49,53,94,133

		1990-1991	2,5,14,55
		1992-1993	19,28,40,73,76,82,91,111
		1993-1994	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
		1994-1995	1,22,31,33,44,56,68,70,84,91,92,93,96,109,113,124,125,132,136,137
		1995-1996	40,100,
		1996-1997	28
		1997-1998	22,63,65,127,133,141
		1998-1999	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,
		2011-2012	33,36,37
<b>6.</b>	<b>Executive Engineer ( C )</b>	1991-1992	80,98
		1996-1997	31
		2006-2007	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,
		2011-2012	11,38,52,56,83,112
<b>7.</b>	<b>Executive Engineer (D)</b>	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,
		2011-2012	7,13,64,76,102
<b>8.</b>	<b>Executive Engineer (E)</b>	2006-2007	6,56,80,131
		2007-2008	22,44,100
		2009-2010	73,138
		2010-2011	22,91,117,
		2011-2012	125
<b>9.</b>	<b>Dean, COVAS</b>	1991-1992	77
		1992-1993	171

		1997-1998	4
		1998-1999	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,
<b>10.</b>	<b>Animal Breeding &amp; Genetics</b>	1988-1989	33
		1990-1991	95
		1994-1995	116
<b>11.</b>	<b>Animal Nutrition</b>	2006-2007	90
		2007-2008	187
		2009-2010	2
		2010-2011	126
<b>12.</b>	<b>Live Stock Farm</b>	1999-2000	90
		2000-2001	18,20
		2001-2002	45
		2006-2007	71
		2007-2008	25
		2011-2012	20
<b>13.</b>	<b>Dean, COA</b>	1993-1994	69
		2000-2001	59
		2007-2008	216,226
		2008-2009	13
		2009-2010	50,105,
		2010-2011	35,106,
<b>14.</b>	<b>Soil Science</b>	1989-1990	141
		1998-1999	6
		2006-2007	119
		2008-2009	71,181
		2009-2010	70,
		2010-2011	77,
<b>15.</b>	<b>Seed Production Unit</b>	1984-1985	116
		1985-1986	307,311,318,330
		1989-1990	7,70
		1990-1991	30
		1991-1992	18,57
		1995-1996	70
		1998-1999	55
		1999-2000	14
		2000-2001	48

		2006-2007	58,132
		2008-2009	41,64,88,141
		2009-2010	9
		2010-2011	11,20,108,
<b>16.</b>	<b>Vegetable Science</b>	1997-1998	32
		1998-1999	44,65
		2006-2007	119
		2009-2010	151
		2011-2012	130
<b>17.</b>	<b>Tea Husbandry &amp; Technology</b>	1998-1999	107
		2002-2003	89
		2005-2006	33
<b>18.</b>	<b>Crop Improvement</b>	2008-2009	73,98,125A,155, 195,203,204,205,213
		2009-2010	63,
		2010-2011	111,143,
<b>19.</b>	<b>Plant Pathology</b>	1991-1992	1
		2006-2007	133
		2008-2009	69,212
		2009-2010	8,32,40,45,136,
		2010-2011	60,72,
<b>20.</b>	<b>Agronomy</b>	1986-1987	92
		2007-2008	225
		2008-2009	1
<b>21.</b>	<b>Entomology</b>	2007-2008	78
		2010-2011	4
		2011-2012	4,14,63
<b>22.</b>	<b>Agri. Bio-Technology</b>	2008-2009	14,192,197
<b>23.</b>	<b>Dean, COBS</b>	2007-2008	154
		2010-2011	10,
<b>24.</b>	<b>Dean, COHS</b>	2007-2008	5
		2008-2009	7,186
		2009-2010	147,
		2010-2011	54,
		2011-2012	68
<b>25.</b>	<b>S.W.O.</b>	2008-2009	31,198
		2009-2010	7,106
		2010-2011	116
<b>26.</b>	<b>Librarian</b>	2006-2007	46,68

		2007-2008	166,228
		2008-2009	116,154,156
		2009-2010	104,145,
<b>28.</b>	<b>HAREC, Kukumseri</b>	1992-1993	106
<b>29.</b>	<b>HAREC, Dhaulakuan</b>	2008-2009	131,218
		2009-2010	137
		2010-2011	105
<b>30</b>	<b>Research Sub Station, Sangla</b>	1989-1990	64
		1990-1991	105
		1991-1992	11,138
		1992-1993	68,136,206
		2001-2002	67
		2009-2010	74,
		2011-2012	131
<b>31.</b>	<b>R.S.S., Leo</b>	1993-1994	141
		1997-1998	74
<b>32.</b>	<b>HAREC, Bajaura</b>	1991-1992	112
		2010-2011	19,36
<b>33.</b>	<b>Beekeeping, Nagrota Bagwan</b>	2007-2008	112
		2008-2009	161
<b>34.</b>	<b>RSS, Lari</b>	2007-2008	230
		2008-2009	2,111
		2010-2011	102
<b>35.</b>	<b>K.V.K., Dhaulakuan</b>	2009-2010	144
<b>36.</b>	<b>K.V.K., Bara</b>	1993-1994	149
		2009-2010	18,46,
		2011-2012	101
<b>37.</b>	<b>KVK, Una</b>	2008-2009	8,201
<b>38.</b>	<b>K.V.K. ,Mandi</b>	2006-2007	99,103,108,128
		2008-2009	110
		2011-2012	23,31,39
<b>39.</b>	<b>K.V.K. ,Kangra</b>	2008-2009	42,150
		2011-2012	1,17,29
<b>40.</b>	<b>Head, Chemistry &amp; Bio Chemistry</b>	2008-2009	47,136



<b>41.</b>	<b>RWRC Malan</b>	2008-2009	81
		2011-2012	16,120
<b>42.</b>	<b>Horticulture</b>	2008-2009	117
		2010-2011	64, 73
<b>43.</b>	<b>Agriculture Engineering</b>	2008-2009	118,206
		2009-2010	135,
		2010-2011	109,130
		2011-2012	44,104,127
<b>44.</b>	<b>SAREC Kangra</b>	2008-2009	123,193
<b>45.</b>	<b>KVK Sundernagar</b>	2008-2009	207,215
<b>46.</b>	<b>Vety. Microbiology</b>	2010-2011	142,
		2011-2012	3,57
<b>47.</b>	<b>Agriculture Economics</b>	2009-2010	12,114,
		2010-2011	48,96
<b>48.</b>	<b>ORS Kangra</b>	2009-2010	52
<b>49.</b>	<b>Fodder Production &amp; Grassland</b>	2009-2010	61,
<b>50.</b>	<b>Fisheries</b>	2009-2010	112,
<b>51.</b>	<b>KVK Kukumseri</b>	2009-2010	154
		2011-2012	15
<b>52.</b>	<b>Biology &amp; Envi. Science (COBS)</b>	2010-2011	56
<b>53.</b>	<b>Dean, P.G.</b>	2010-2011	58
<b>54.</b>	<b>Vety. Physiology</b>	2010-2011	82
<b>55.</b>	<b>KVK, Bajaura</b>	2010-2011	86
<b>56.</b>	<b>Surgery &amp; Radiology</b>	2010-2011	121
<b>57.</b>	<b>Organic Agriculture</b>	2010-2011	138,139,
		2011-2012	82,126

