

# **ANNUAL AUDIT REPORT**

## **ON THE ACCOUNTS OF**

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

**FOR THE PERIOD FROM 01.04.2012 to 31.03.2013**



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

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

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xxiv	Non recovery of ₹ 64,595.00 on account of cost of 41.27 qtls. feed issued to Ph.D. M.Sc. M.V.Sc. students.	20(iv)	29-30
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xxvi	Billing/sale of feed worth ₹ 10,17,000.00 in March, 2013 without its preparation in feed plant.	20(vi)	31-33
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<b><u>Part-II</u></b> (Latest position of outstanding Audit Paras pointed out in Annual Audit Reports during the period 1.4.1988 to 31.3.2012)	Total Main/Sub- paras= 105	44 to 83
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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 31.3.2012.*
- 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 2012-2013.*
- 4 *The latest position of all outstanding Audit Requisitions from 1983-84 to 2012-2013 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 01.04.2012 to 31.03.2013.**

In the current annual Audit Report the findings of pre and post audit for the period from 01.04.2012 to 31.03.2013 have been incorporated in Part-I. In the post audit of Feed Unit of Animal Nutrition Department shortage of huge quantity of feed ingredients non accountal of different kinds of feed products in lakhs and violation of rules were pointed out and all the serious financial irregularities were also brought into the notice of Hon'ble Vice-Chancellor and Comptroller for taking immediate action to make the losses good. But so far neither the Animal Nutrition Department nor the university administration has submitted any reply of all the audit observations which is very serious. In Part-II the latest position of all the audit paras of previous audit reports have been given. The pace of settlement of old audit paras is also very slow. The numbers of unsettled/outstanding audit paras having huge financial involvement are increasing every year and particularly in respect of some serious paras/irregularities such as grant of advance increments at the time of appointment wrong pay fixations on promotion non-finalization of minus bills of contractors and other numerous financial lapses pointed out by the audit, the university authorities are not very serious. This tendency will cause huge financial losses to the university. Therefore, it is very important that the university administration should take immediate steps to make recoveries in all old cases. The details of some of the serious paras having financial involvement of Part-I & II of this report are given as under:-

**Part –I**

**Audit Report for the year 2012-2013**

**(1) Para-4**

Retrenchments and recoveries amounting to ₹ 18,43,736.00

**(2) Para-5**

Outstanding-inter-departmental recoveries amounting to ₹ 16,67,281.05

**(3) Para-10**

Recovery of leave salary, pension & DCRG contribution and matching contribution towards contributory pension scheme in respect of university employees deployed on secondment basis in H.P.State Govt. Departments.

**(4) Para -11**

Payment/credit of excess interest amounting to ₹ 2,05,421.00(approx) in the accounts of G.P.F. account holders during the year 2010-2011.

**(5) Para-12**

Reversion of Shri Rameshwar Lal Saini, Field Assistant (Ad hoc) to the original post of Syce-Cum-Rider-Recovery of ₹ 17,343.00.

**(6) Para- 13**

Huge financial loss in the purchase of Audio & Video system amounting to 32,27,313.00 by the COVAS.

**(7) Para-14**

Purchase of one Motor Cycle amounting to ₹ 71,271.00 out of GOI Ad hoc Mise Project 2008-34 (Vr. No. 1 of 06/2012).

**(8) Para-15**

Serious irregularities in the purchase of BOLERO Jeep for KVK, Kukumseri (Temporary advance ₹ 6,00,000.00 drawn vide Vr. No. 1 of 09/2010)

**(9) Para-16**

Recovery of excess payment from Sh. Vishal Dogra, contractor in the case of supply of crushed stone(Agreement No. 1196 (C).

**(10) Para-17**

Loss of ₹ 51,317.00.00 due to spilting up the work “C/o Pucca Platform infront of Library Building at Palampur (Agreement No. 926,1135 and 1205)

**(11) Para-18**

Accountal of Farm equipments and machinery given to the farmers under NAIP (Code 1000-35) Project in Chamba District.

**(12) Para-19**

Serious irregularities in the adjustment of temporary advance of ₹ 4,00,000.00 drawn for the development of agriculture farm at RSS, Lari (Vr. No.147 of 08/2011)

**(13) Para-20**

Audit and Inspection report on the accounts of Department of Animal Nutrition (Feed Unit), COVAS, CSK HPKV, Palampur for the period from April, 2008 to March, 2013.

**(14) Para-20(1)**

Less accountal of 100.91 qtls. mustered cake worth ₹ 1,68,322.00.

**(15) Para-20(2)**

Less accountal of 162 qtls. DORB worth ₹ 1,23,199.00.

**(16) Para-20(3)**

Less/non accountal of 336.78 qtls. other feed ingredients worth ₹ 271511.10

**(17) Para-20(4)**

Non recovery of ₹ 64,595.00 on account of cost of 41.27 qtls. feed issued to Ph.D. M.Sc. M.V.Sc. Students.

**(18) Para-20(5)**

Loss of ₹ 18,633.00 due to less accountal of plastic bags

**(19) Para-20(6)**

Billing/sale of feed worth ₹ 10,17,000.00 in March, 2013 without its preparation in feed plant.

**(20) Para-20(7)**

Huge disproportion in feed production and labour engaged.

**(21) Para-20(8)**

Non production of record regarding approval of sale rates of feed and other products.

**(22) Para-20(9)**

Less deposit of the income in university revolving fund account.

**(23) Para-20(10)**

Difference in quantity issued from the feed ingredients stock register and taken in feed processing register.

## **Part-II**

### **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 account 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 four 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 ₹ 5, 21,712.00.

### **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 automic absortion spectrophotmeter 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.

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

**(20) 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

**(21) 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.

**(22) 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.

**(23) 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.

**(24) 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.

**(25) 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.

**(26) 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.

**(27) 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.)

### **Audit Report for the year 2011-2012**

**(28) Para-10**

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

**(29) 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.

**(30) 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.

**(31) Para-24**

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

**(32) 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 VISHAVVIDYALAYA, PALAMPUR  
FOR THE PERIOD FROM 01.04.2012 to 31.03.2013.**

**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 01.04.2012 to 31.03.2013 was conducted in the Resident Audit Scheme, CSK HPKV, Palampur which was headed by Shri D.S. Chaudhary, Joint Controller (LAD). The audit report has been prepared on the basis of informations furnished and made available by the controlling officers of the institution. The Local Audit Department disclaims any responsibility for any misinformation or non-submission of information on the part of auditee. The responsibility of audit is confined to the months 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	01.04.2012 to 31.03.2013
<b>(II).</b>	<b>Comptroller</b>	
1.	Sh. Jitender Mohan Awasthi	01.04.2012 to 21.05.2012
2.	Sh. Sh. Bikram Singh Thakur	22.05.2012 to 10.12.2012
3.	Sh. Amar Nath. Sharma	11.12.2012 to 31.03.2013

**Para-2      Financial Position**

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

	<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>
<b>Opening balance</b>	<b>142807404.80</b>	<b>578334312.77</b>	<b>322315585.76</b>
Income including grants-in-aid received from the H.P.Govt. & ICAR etc.	1861261242.97	1337486041.99	1458789232.26
<b>Total:-</b>	<b>2004068647.77</b>	<b>1915820354.76</b>	<b>1781104818.02</b>
Expenditure incurred during the year	1425734335.00	1593504769.00	1511956610.55
<b>Closing balance as on 31<sup>st</sup> March</b>	<b>578334312.77*</b>	<b>322315585.76</b>	<b>269148207.47</b>

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

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

In the closing balance of ₹ 26,91,48,207.47 as on 31.03.2013 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 2012-2013 university received grants-in-aid to the tune of ₹ 115,38,47,028.30 (Annual Account Page-110) 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 detail given below:-

<b>I</b>	<b>H.P.State Grant</b>	<b>(in ₹)</b>
(i)	Agriculture department	523700000.00
(ii)	Animal Husbandry department	2000000.00
(iii)	Fisheries department	200000.00
(iv)	SCSP	135800000.00
	<b>Total</b>	<b>661700000.00</b>
<b>II</b>	<b>ICAR</b>	
(i)	ICAR Co-Coordinated Projects.	137418207.00
(ii)	Krishi Vigyan Kendra's	84210456.00
(iii)	Central Development Assistance	80136965.00
(iv)	ICAR Ad hoc Projects	38769024.00
	<b>Total</b>	<b>340534652.00</b>
<b>III</b>	<b>GOI</b>	
(i)	Ad hoc Projects	30583117.00
(ii)	<b>Miscellaneous Projects</b>	99824932.00
(iii)	<b>CFSU</b>	4583280.00
(iv)	<b>NAIP</b>	9687628.00
(v)	<b>Foreign Aided Projects</b>	3169591.30
(vi)	<b>CMSC Programme in Agri. Biotech.</b>	3763828.00
	<b>Total</b>	<b>151612376.30</b>
	<b>Grand Total (1 to III)</b>	<b>115,38,47,028.30</b>

**Para-4 Retrenchments and recoveries amounting to ₹ 18,43,736.00**

During the period of report maximum D.D.O's submitted wrong/excess payment claims on account of T.A., medical re-imbursement, contingent bills, arrear bills, pay fixation, works bills and other misc. bills. After checking these bills in audit wrong/excess payments amounting to ₹ 18,43,736.00 were got stopped. Had these wrong/excess payments not pointed out by the LAD audit the university should have suffered huge financial loss. Therefore, it is very important to develop a full proof processing and checking system in the university to avoid such unwanted losses and to ensure the implementation and compliance of all codal formalities. This matter is specially brought 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 ₹ 16,67,281.05**

Out of total inter-departmental recoveries amounting to ₹ 12,86,455.05 pointed out in Audit Para 5 of 2011-2012 annual audit report, an amount of ₹ 1,01,980.00 was recovered during the period of current report and the amount was reduced to ₹ 11,84,475.05. During 2012-2013 an amount of ₹ 4,82,806.00 remained due for further realization and thus the total recoverable amount as on 31.03.2013 has become ₹ 16,67,281.05, the department wise detail of which is given in **Annexure "B"**. Therefore, immediate steps may be taken to recover the long outstanding amounts from the concerned departments and compliance shown to audit.

**Para- 6 Non adjustment of temporary contingent and deposit works advances amounting to ₹ 14, 50, 64, 785.00 & ₹ 18,19,23,102.00**

On 31.03.2013 contingents advances amounting to ₹ 14, 50, 64,785.00 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 31.03.2013 on this account also an amount of ₹ 18,19,23,102.00 was also lying pending for final adjustment. The department wise 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	1264689	1623602
2.	AGRICULTURE ENGINEERING	2871034	907516
3.	TEA HUSBANDRY & AGRO FORESTRY	627130	0
4.	ANIMAL GENETICS & BREEDING	335000	0
5.	ANIMAL NUTRITION	500000	0
6.	COMPTROLLER'S OFFICE	13749636	0
7.	CONSTRUCTION DIVISION	3247568	78322344
8.	DEAN COLLEGE OF BASIC SCIENCES	177205	0
9.	DEAN, COLLEGE OF AGRICULTURE	2270004	0
10.	DEAN, COVAS	26796158	13815900
11.	DEAN, COLLEGE OF HOME SCIENCE	12279233	8700000
12.	DIRECTOR EXTENSION EDUCATION	4709772	0
13.	DIRECTOR OF RESEARCH	10000	158202
14.	DEPARTMENT OF	3684605	0

	AGRICULTURE BIOTECH		
15.	ORGANIC AGRICULTURE	6719048	18505709
16.	DEAN P.G.	97136	0
17.	ENTOMOLOGY	3769982	1236665
18.	HORTICULTURE	4281424	79182
19.	LIBRARY	628239	1983108
20.	MICROBIOLOGY (COBS)	5398461	0
21.	MICROBIOLOGY (VETY)	3398433	7442174
22.	MEDICINE	4055050	3500000
23.	PHYSIOLOGY VETERINARY	563026	0
24.	PLANT PHYSIOLOGY(COBS)	210250	0
25.	FODDER SECTION	184520	0
26.	CROP IMPROVEMENT & FODDER SECTION	5469402	0
27.	PLANT PATHOLOGY	4525880	3538790
28.	VETY SURGERY & RADIOLOGY	2000000	0
29.	SEED SCIENCE & TECHNOLOGY	818949	420044
30.	STUDENT WELAFRE OFFICE	23400	1984373
31.	SOIL SCIENCE	881040	1912607
32.	VEGETABLE SICNCE.	3550634	2968712
33.	K.V.K.BARA	712269	2690078
34.	K.V.K.,BAJAURA	0	1726389
35.	K.V.K.DHAULAKUAN	386594	79710
36.	K.V.K.,KANGRA	505210	636072
37.	K.V.K.,MANDI	140000	2516942
38.	K.V.K., UNA.	418817	0
39.	K.V.K. BERTHIN	808006	700000
40.	K.V.K. KUKUMSERI	2375043	401000
41.	SAREC, KANGRA	2214525	933493
42.	R.S.S. AKROT	0	898314
43.	HAREC, BAJAURA	0	750000
44.	R.S.S. BERTHIN	350000	1900000
45.	HAREC, DHAULAKUAN	7500	5655800
46.	HAREC, KUKUMSERI	5054171	3007000
47.	R.S.S. LARI	5353526	5924030
48.	R.R.S. LEO	1449250	1116552
49.	RWRC, MALAN	161996	978020
50.	R.R.S. SALOONI	1351088	3550000
51.	MAREC, SANGLA	4669882	710774
52.	R.R.S.,SUNDERNAGAR	10000	650000
	<b>Total:</b>	<b>14,50,64,785</b>	<b>18,19,23,102</b>

Out of total contingent and deposit works advances amounting to ₹ 14,50,64,785.00 and ₹ 18,19,23,102.00 as detailed above advances amounting to ₹ 1,17,43,049.00 are pending for adjustment from 1997 to 2010 and despite of pointing out 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 detail 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>2009-2010</u></b> 31.03.2010	137/50	3250000	Dr. Suman Kumar
9.	<b>Dean, COVAS</b>	<b><u>2007-2008</u></b> 29.06.2007	61/06	70000	Sh. Suresh Gupta
10.	-do-	29.06.2007	61/7	15000	Sh. Suresh Gupta
11.	-do-	31.03.2008	63/21	49990	Sh. Rajnesh Kumar
12.	-do-	31.03.2008	63/23	33200	Smt. Meena Sood
13.	-do-	31.03.2008	63/25	49990	DR. S.K. Sharma
14.	<b>Comptroller Officer</b>	<b><u>2003-2004</u></b> 26.01.2004	63/92	1500	Sh. Piar Chand, Driver
15.	-do-	<b><u>2007-2008</u></b> 08.11.2007	32/35	402609	Sh. Harjeet (Store)
16.	-do-	08.11.2007	32/37	156000	Sh. Rekesh (Store)
17.	-do-	25.03.2008	123/78	662581	Sh. Harjeet (Store)
18.	<b>Construction Division</b>	<b><u>2006-2007</u></b> 15.12.2006	48/57	4000	Er.R.S. Guleria
19.	-do-	<b><u>2007-2008</u></b> 07.11.2007	131/53	59265	Er. R.S. Guleria
20.	-do-	29.03.2008	137/107	500000	Er. R.S. Premi
21.	-do-	29.03.2008	137/111	32500	Er. R.S. Guleria
22.	-do-	<b><u>2009-2010</u></b> 20.05.2009	80/05	7000	Er. Anoop Sharma
23.	-do-	20.05.2009	80/06	5000	Er. Arun Vyas
24.	-do-	08.06.2009	81/11	58000	Er. R.S. Premi
25.	-do-	09.09.2009	82/26	5000	Er. P.S. Thakur
26.	-do-	03.11.2009	84/44	5400	Er. R.K. Kataria
27.	-do-	19.12.2009	84/51	2100	Er. P.C. Chaudhary
28.	-do-	31.03.2010	87/83	4000000	Er. B.S. Jassal
29.	-do-	31.03.2010	88/96	300000	Er. Anil Sood
30.	<b>Dean, College of Agriculture</b>	<b><u>2006-2007</u></b> 24.03.2007	58/30	105004	Dr. Arun Kumarr
31.	<b>R.S.S. Sangla</b>	<b><u>2002-2003</u></b> 13.03.2003	56,57/07	5000	Dr. S.S. Rana
32.	-do-	<b><u>2008-2009</u></b> 09.12.2008	49/04	5000	Dr. Gopal Katna
33.	-do-	<b><u>2009-2010</u></b>	105/03	100000	Dr. Nanak Dev

		25.08.2009			
34.	-do-	15.10.2009	105/04	249982	Dr. Nanak Dev
35.	<b>R.S.S. Leo</b>	<b>2001-2002</b> 03.11.2001	33/01	50000	Sh. Ranish Kumar
36.	-do-	14.12.2001	33/02	50000	-do-
37.	<b>K.V.K. Kangra</b>	<b>2006-2007</b> 30.03.2007	14/17	237760	Dr. K.S. Thakur
38.	-do-	30.03.2007	14/18	59440	-do-
39.	-do-	<b>2009-2010</b> 31.03.2010	22/17	200000	Dr. Vishal Dogra
40.	-do-	31.03.2010	22/18	90347	Dr. A.K. Sood
41.	-do-	31.03.2010	23/21	80000	Dr. Deep
42.	<b>K.V.K. Berthin</b>	<b>2009-2010</b> 31.03.2010	42/17	491685	Dr. Deepika Sud
43.	<b>K.V.K. Una</b>	<b>2004-2005</b> 01.03.2005	03/21	316517	Dr. S.N. Shankhyan
	<b>Total</b>			<b>1,17,43,049</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 intimated to audit.

**Para-7 Re-imbursement of excess expenditure incurred against the grants-in-aid amounting to ₹ 15,04,39,131.00 from various funding agencies.**

Out of total recoverable amount of ₹ 18,06,72,282.00 pointed out in para 7 of annual audit report 2011-2012, an amount of ₹ 6,84,99,532.00 was recovered during 2012-2013 from the funding agencies and the amount was reduced to ₹ 11,21,72,750.00. During the year 2012-2013, an expenditure of ₹ 3,82,66,381.00 was again incurred over and above the grants-in-aid received and total recoverable amount has increased to ₹ 15,04,39,131.00 from the funding agencies, the detail 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	34982.00	271/2	
		<b>Total ( 1996-1997)</b>		<b>34982.00</b>		<b>59735.00</b>
4.	Comptroller	Installation of Green				

	Office	House for research purpose.	1997-98	10377.00	167/1	
		<b>Total ( 1997-1998)</b>		<b>10377.00</b>		<b>70112.00</b>
5.	Agro Forestry	Agro forestry ORP Zone I&II	1999-00	31131.00	39/1	
6.	Comptroller Office	APIS under information system development of NATP in respect of civil work and strengthening of LAN system.	1999-00	724777.00	115/1	
7.	Dean, COVAS	Studies on early diagnosis and treatment of induced traumatic.	1999-00	11016.00	231/2	
8.	HAREC, D/kuan	ICAR 19-103	1999-00	1286062.00	74/3	
		<b>Total ( 1999-2000)</b>		<b>2052986.00</b>		<b>2123098.00</b>
9.	S.W.O.	GOI-826-30	2000-01	2395.00	282/2	
		<b>Total ( 2000-2001)</b>		<b>2395.00</b>		<b>2125493.00</b>
10.	Animal Nutrition	Ad hoc ICAR-23-44	2001-02	52439.00	59/1	
11.	T.H.T.	Tea Board	2001-02	1996178.00	300/2	
		<b>Total ( 2001-2002)</b>		<b>2048617.00</b>		<b>4174110.00</b>
12.	Soil Science	Misc-009-15	2002-03	19523.00	88/1	
13.	D.E.E.	Misc. 44-35	2002-03	588.00	182/1	
		<b>Total ( 2002-2003)</b>		<b>20111.00</b>		<b>4194221.00</b>
14.	Plant Pathology	Ad hoc ICAR 144-17	2003-04	17209.00	124/1	
15.	Entomology	Misc. 514-19	2003-04	28480.00	272/2	
		<b>Total ( 2003-2004)</b>		<b>45689.00</b>		<b>4239910.00</b>
16.	Soil Science	Misc-541-15	2004-05	789.00	158/1	
17.	Soil Science	Misc. 540-15	2004-05	25238.00	159/1	
18.	Soil Science	Misc- 046-15	2004-05	480.00	168/1	
19.	S.W.O.	Misc-869-30	2004-05	16771.00	283/2	
20.	ORS, Kangra	Ad-GOI 337-79	2004-05	90290.00	58/3	
21.	RRS Kukumseri	NATP-042-35	2004-05	96132.00	79/3	
		<b>Total ( 2004-2005)</b>		<b>229700.00</b>		<b>4469610.00</b>
22.	Agricultural Economics	ICAR-162-18	2005-06	116574.00	68/1	
23.	Plant Pathology	Ad-ICAR-158-17	2005-06	47615.00	191/2	
24.	D.E.E.	Misc. Project 841-35	2005-06	2185.00	264/02	
		<b>Total ( 2005-2006)</b>		<b>166374.00</b>		<b>4635984.00</b>
25.	ORS, Kangra & HAREC, D/kuan	Misc-785-79 Misc-764-73	2006-07	5000.00	137/3	
		<b>Total ( 2006-2007)</b>		<b>5000.00</b>		<b>4640984.00</b>
26.	Comptroller Office	State Scheme Animal Husbandry Deptt.	2007-08	23275118.00	117/1	
27.	HAREC, Bajaura	Misc-892-72	2007-08	64409.00	358/2	
		<b>Total ( 2007-2008)</b>		<b>23339527.00</b>		<b>27980511.00</b>
28.	Animal Nutrition	Adhoc ICAR-202-44	2008-09	20629.00	72/1	
29.	Dean, COA	GOI-392-12	2008-09	7001.00	32/4	

30.	Plant Breeding	GOI-422-14	2008-09	81106.00	82/4	
		<b>Total ( 2008-2009)</b>		<b>108736.00</b>		<b>28089247.00</b>
31.	HAREC, Dhaulakuan	Misc.-900-73	2009-10	3485.00	150/3	
32.	Agriculture Economics	GOI-426-18	2009-10	6634.00	170/3	
33.	D.E.E.	Misc.-964-35	2009-10	91834.00	29/4	
34.	Dean, COHS	GOI-443-28	2009-10	17905.00	45/4	
35.	Bee Keeping	GOI-418-77	2009-10	68594.00	54/4	
36.	Agriculture Economics	Misc.910-18	2009-10	18294.00	69/4	
37.	Comptroller Office	Misc.-913-83 (Mini Mission)	2009-10	38132.00	11/5	
38.	Comptroller Office	Misc.-920-85 (Mini Mission)	2009-10	1298.00	25/5	
39.	Crop Improvement	GOI-648-51/14	2009-10	16983.00	191/4	
		<b>Total ( 2009-2010)</b>		<b>263159.00</b>		<b>28352406.00</b>
	HAREC, Bajaura	On farm testing of Microbial inoculants in pea Misc-972-72	2010-11	2524.00	4/4	
40.	Agriculture Economics	Female Participant in Hill Agri. A comparative study of Female headed etc. Misc-665-18	2010-11	3003.00	19/4	
41.	Fodder	Development of Inter specific hyleveled using etc. GOI-431-51	2010-11	129536.00	85/4	
42.	DAB	Bio Technological approach towards Forage Crops Imp. GOI- 430-12/57	2010-11	343.00	87/04	
43.	Agricultural Economics	State Adhoc-Misc- 2012-18	2010-11	304490.00	147/4	
44.	R&WRC, Malan	GOI-325-77	2010-11	15995.00	161/4	
		<b>Total ( 2010-2011)</b>		<b>455891.00</b>		<b>28808297.00</b>
45.	Comptroller	State Agriculture	2011-12	35517181.00	116/1	
46.	Comptroller	SCSP	2011-12	47583525.00	44/04	
47.	Crop Improvement	Ad hoc GOI-448-14	2011-12	40043.00	180/03	
48.	Organic Agriculture	Ad hoc ICAR 206-56	2011-12	10676.00	61/04	
49.	D.E.E.	Misc. 2045-35	2011-12	46651.00	192/04	
50.	D.E.E.	State Ad hoc 978-35	2011-12	100.00	71/04	
51.	RWRC, Malan	GOI-325-77	2011-12	89173.00	162/04	
52.	Agri. Economics	State Misc.2013-18	2011-12	72104.00	114/04	
53.	Agri. Economics	Misc-698-18	2011-12	5000.00	123/04	
		<b>Total 2011-2012</b>		<b>83364453.00</b>		<b>112172750.00</b>
54.	Agri. Engg.	ICAR-028-13	2012-13	618753.00	26/1	
55.	Agri. Engg.	GOI Adhoc- 309-13	2012-13	2509766.00	28/1	

56.	Agri. Engg.	ICAR-008-13(I)	2012-13	855957.00	33/1	
57.	Agri. Engg.	ICAR-016-13	2012-13	544822.00	34/1	
58.	Tea Husbandry & Agro-forestry	ICAR-038-21/47	2012-13	6854.00	43/1	
59.	Agronomy	ICAR-006-16	2012-13	251101.00	60/1	
60.	Agronomy	ICAR-007-16	2012-13	5665633.00	61/1	
61.	Crop Imp	ICAR-010-14/51	2012-13	230113.00	131/1	
62.	Crop. Imp.	ICAR-018-14	2012-13	288041.00	132/1	
63.	Soil Science	ICAR-013-15	2012-13	5344118.00	148/1	
64.	Soil Science	ICAR-012-15	2012-13	851041.00	150/1	
65.	Soil Science	ICAR-009-15	2012-13	3946578.00	151/1	
66.	D.E.E.	KVK-010-35	2012-13	3240.00	197/2	
67.	Dean,COA	RAWE Misc-047-12	2012-13	186783.00	204/2	
68.	Dean, COHS	ICAR-43-28	2012-13	457116.00	220/2	
69.	Entomology	ICAR- 043-2-19	2012-13	924103.00	276/2	
70.	Seed Science	ICAR-017-36/17	2012-13	133002.00	291/2	
71.	Seed Science	ICAR-011-36	2012-13	199702.00	292/2	
72.	Soil Science	Misc.637-15	2012-13	275572.00	308/2	
73.	KVK, Bajaura	KVK- 004-86	2012-13	551698.00	06/3	
74.	KVK, Bara	KVK-002-88	2012-13	77124.00	11/3	
75.	KVK, D/kuan	KVK-003-87	2012-13	1668179.00	24/3	
76.	KVK, Kangra	KVK-01-91	2012-13	893607.00	30/3	
77.	KVK, Mandi	KVK-06-90	2012-13	1848210.00	36/3	
78.	KVKV, Una	KVK-05-89	2012-13	532989.00	41/3	
79.	HAREC, D/kuna	ICAR-02-73/79	2012-13	1440495.00	48/3	
80.	Crop Imp.	ICAR-015-14/79	2012-13	217452.00	49/3	
81.	HAREC, D/kuna	ICAR-023-73	2012-13	1272143.00	75/3	
82.	HAREC, Bajaura	IcAR-001-72	2012-13	2535507.00	85/3	
83.	HAREC, Bajaura	ICAR 007(ii)-72	2012-13	250457.00	95/3	
84.	RWRC, Malan	ICAR-004-77	2012-13	988828.00	107/3	
85.	MAREC, Sangla	ICAR-014-83	2012-13	258614.00	110/3	
86.	Agri.Bio—Tech	NAIP-1002-57	2012-13	558648.00	165/3	
87.	Director Research	NAIP 1004-34	2012-13	1132549.00	8/4	
88.	HAREC, D/kuan	Misc. 731-73	2012-13	24205.00	17/4	
89.	Library	NAIP-1008-29	2012-13	233221.00	60/4	
90.	RWRC, Malan	NAIP-1005-77	2012-13	200269.00	67/4	
91.	Soil Science	GOI-465-15	2012-13	45942.00	152/04	
92.	Horticulture	Misc. 473-22	2012-13	141465.00	187/4	
93.	Horticulture	Misc. 967-22	2012-13	4897.00	45/5	
94.	Vegetable Sci.	Misc.2011-20	2012-13	92905.00	51/5	
95.	Horticulture	Misc. 968-22	2012-13	507.00	47/5	
96.	Horticulture	Misc.2061-22	2012-13	4175.00	63/5	
		<b>Total 2012-2013</b>		<b>38266381.00</b>		<b>150439131.00</b>
		<b>G. Total (1991-1992 to 2012-13)</b>		<b>150439131.00</b>		

Therefore, the above mentioned excess expenditure may be recovered from the concerned funding agencies immediately and it may also be pointed out that from which head/ source, this expenditure over and above the actual grants-in-aid received was met out and the budgetary provisions for the excess expenditure may also be got checked and compliance intimated to audit. All the grant utilization certificates for excess expenditure were issued in view of the undertaking given by the concerned P.I., Head of the Department and Comptroller that the amount of excess expenditure will be got recouped/re-imbursed from the funding agency.

#### **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 for the last three years is given as under:-

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

<b>Sr. No.</b>	<b>Financial year &amp; Page of Annual A/c.</b>	<b>Opening balance</b>	<b>Receipts</b>	<b>Total</b>	<b>Payment</b>	<b>Closing balance</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
1.	2010-11 P-148	199147182.00	71500109.00	270647291.00	130845246.00	139802045.00
2.	2011-12 P-152	139802045.00	120037804.00	259839849.00	161134332.00	98705517.00
3.	2012-13 P-124	98705517.00	110409469.00	209114986.00	183847318.00	25267668.00

The above financial position reveals that the graph of annual payments out of Pension Corpus Fund is increasing every year in comparison of receipts of Pension Corpus Fund.

Therefore, in view of the above position, this matter is brought into the notice of higher authorities of the university to take 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 fund will be available for pension payment. The provisions made in the pension rules regarding sources of income of pension corpus fund may also be got suitably amended to meet out the future requirements.

**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 detail of grants-in-aid received from state govt., domestic income and expenditure incurred during the last three years is given as under:-

(In lacs)

Sr. No.	Year	Opening Balance	Fund Received	University Income	Total	Exp.	Deficit	Page No.
1.	2010-2011	(-)940	6462	472	5994	6611	(-)617	134
2.	2011-2012	(-)617	5208	767	5358	6435	(-)1077	137
3.	2012-2013	(-)1077	6617	1040	6580	7727	(-)1146	110

The above position clearly shows that the deficit of ₹ 6.17 crore in 2010-2011 has been increased to 11.46 crore at the end of 2012-2013.

**(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 2012-2013 is more than 15.90 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 detail 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. Hence the separate budgetary provisions for T.A. & medical re-imbursement may be made.
- (ii) Deficit on account of 25% state share of ICAR all India Coordinated Projects is the major component of total deficit and it is heavily increasing every year.
- (iii) Non implementation of clarifications and govt.orders in respect of wrong promotions and grant of higher pay to the teachers promoted under CAS/PPS and grant of wrong advance increments at the time of appointment which involve huge overpayments and re-fixation of pay.
- (iv) Pensionary benefits are met out of Pension Corpus Fund, but leave encashment and gratuity of CPF account holders is charged to salary head without making proper budgetary provisions.
- (v) Payment of pensioner's medical claims by diverting funds from State/GOI schemes and university receipt.
- (vi) Non recovery of deficit amount from Tea Board of India and other funding agencies.

**Para-10 Recovery of leave salary, pension & DCRG contribution and matching contribution towards contributory pension scheme in respect of university employees deployed on secondment basis in H.P.State Govt. Departments.**

Upto 31.03.2013 approximately 200 university employees of different categories were deployed on secondment basis in various departments of H.P.State Govt. These employees are governed by two different schemes i.e. Pension Scheme and contributory pension scheme. While sending these university employees on foreign service/secondment basis the following terms and conditions were approved and conveyed to the borrowing departments:-

**(a) Pension Scheme**

**(i) Payment of Pension Contribution by the borrowing department**

The borrowing department will pay the pension contribution at the rates prescribed for the purpose in the rules according to length of continuous service of the employee in CSKHPKV of the maximum of the pay of the post held by him at the time of proceeding on Foreign Service, every month i.e. 07<sup>th</sup> of the following month. In case the contributions are not remitted every month, the department shall pay interest on unpaid contribution @ 2 paise per day for ₹ 100.00 from the date of expiry of that period upto the date on which contributions are finally paid. The amount shall be remitted to the comptroller, CSKHPKV, Palampur.

**(ii) Payment of Leave Salary Contribution by the borrowing department**

The borrowing department will pay the leave salary contributions at the rate of 11% of the pay drawn in Foreign Service within 15 days of the close of the financial year or at the end of the Foreign Service, whichever is earlier. In case the contributions are not paid within specified period, the department shall pay interest on unpaid contributions @ 2 paise per day for ₹ 100.00 from the date of expiry of the period upto the date on which the contributions are finally paid. The leave salary contributions shall be remitted to the comptroller, CSK HPKV, Palampur.

**(iii) Payment of Death-cum-Retirement Gratuity by the borrowing department**

The borrowing departemnt will pay death-cum-retirement gratuity at the rate of  $\frac{1}{4}$  of the maximum of the pay scale of the post held by the employee with the borrowing department for each six months completed period of service with the borrowing department with in 15 days of the close of the financial year or the end of the foreign service, whichever is earlier. In case the contributions are not paid within specified period, the borrowing department shall pay interest on unpaid contributions at the rate of 2 paise per day for ₹ 100.00 from the date of expiry of period upto the date on which the same is finally paid. The amount shall be remitted to the comptroller, CSK HPKV, Palampur.

**(b) Contributory Pension Scheme**

**(i) Payment of pension and matching contribution by the borrowing department**

The borrowing department will contribute towards CSK HPKV contributory pension scheme at the rate of 10% of basic pay and dearness allowance from time to time. The borrowing department will also pay the matching contribution equal to the employee's contribution to the lending institution every month i.e. 7<sup>th</sup> of the following month. In case the contributions (employee's contribution and employer's matching contribution) are not



remitted every month, the borrowing department shall pay interest on unpaid contribution @ 2 paise per day for ₹ 100.00 from the date of expiry of that period upto the date on which contribution are finally paid. The amount shall be remitted to the comptroller, CSKHPKV, Palampur.

**(ii) Payment of Leave salary contribution by the borrowing department**

The borrowing department will pay the leave salary contributions at the rate of 11% of pay drawn in Foreign Service within 15 days of the close of the financial year or at the end of the Foreign Service, whichever is earlier. In case the contributions are not paid within specified period, the borrowing department shall pay interest on unpaid contributions @ 2 paise per day for ₹ 100.00 from the date of expiry of that period upto the date on which the contributions are finally paid. The leave salary contributions shall be remitted to the comptroller, CSK HPKV, Palampur. However, CSK HPKV will pay the leave salary to them whenever they proceed on leave during their Foreign Service with department, if intimation to this effect is given to CSK HPKV, Palampur.

Consequent upon the superannuation of some employees, the payment cases of their retirement benefits were put up in audit for vetting and while checking these cases in audit it was found that in maximum cases the leave salary, pension, DCRG and the matching share of contributory pension was not received from the borrowing departments. For example the case of Shri Sher Singh Machine man and Smt.Kali, beldar were brought into the notice of comptroller vide audit requisition No. 23 and 45 dated 23.06.2012 and 28.07.2012. Hence to watch the timely receipt of above mentioned contributions from the borrowing departments a register/ ledger may be opened and whenever the contribution is not received the matter may be taken up with the concerned department to ensure that no loss is sustained to the concerned employee as well as the university. In support of receipt of all the contributions the entry should also be made in the service book of the concerned employee and got vetted before or at the time of vetting the pension cases in audit.

**(Audit requisition No. 23 & 45 dated 23.06.2012 and 28.07.2012).**

**Para-11      Payment/credit of excess interest amounting to ₹ 2,05,421.00 (approx) in the accounts of G.P.F. account holders during the year 2010-2011.**

The comptroller vide his office file No. QSD.2-12/2011-CSKHPKV(Funds)/III N- 1 to 6 put up the cases for balance payments of G.P.F. final payments for the year 2010-2011 @ 8% interest in audit.

While checking these cases in audit the following facts were revealed:-

- (a) In the first instance for the year 2010-2011 the interest was allowed @ 6% per annum and final payments were made accordingly.
- (b) Later on the rate of annual interest was got approved from the competent authority @ 8% per annum.
- (c) The amount of all the G.P.F. account holders is being kept in a separate bank account.

In this case the following correspondence was exchanged with the Comptroller.

1. At N-10, it was intimated by the Comptroller that during the year 2010-2011 in GPF account an amount of ₹ 3,69,98,431.00 was earned as interest.

2. At N-16, the Comptroller was requested to calculate the total interest paid/credited to GPF account holders @ 8% interest rate which was approved by the university authorities.
3. At N-18, the Comptroller intimated that a sum of ₹ 3,72,03,852.00 approximately as interest @ 8% has been paid/credited to GPF account holders during 2010-2011.
4. At N-19, the audit again requested the Comptroller as under

**“During the year 2010-2011 total interest amounting to ₹ 3,69,98,431.00 was earned in GPF account as intimated at N-10 and N-13 ante and during this period a sum of ₹ 3,72,03,852.00 has been given as interest to the GPF account holders. There is a difference of ₹ 2,05,421.00 while giving credit to all the account holders in 2010-2011, where from the less earned amount has been met out its credit entry in the GPF accounts may be got checked, otherwise reconciliation of GPF accounts with the total balance available in the bank may be fully justified. The position regarding previous years may also be checked and intimated to audit please”.**

This matter was also taken up with the Comptroller vide audit requisition No. 50 dated 03.08.2012 that the mater regarding payment of excess interest in the G.P.F. bank accounts may be re-checked and re-examined, because this practice will cause huge difference in the sum total of individual ledger balances and money available in the bank account and if shortfall in bank account is not balanced then at the end there will remain no money for making the payments as per individual ledger balances.

Hence the bank reconciliation of G.P.F. account may be ensured every year and the source of meeting the expenditure of excess paid interest than the earned amount may also be made clear.

**(Audit Requisition No.50, Dated 03.08.2012, Comptroller office)**

**Para-12 Reversion of Shri Rameshwar Lal Saini, Field Assistant (Adhoc) to the original post of Syce-Cum-Rider-Recovery of ₹ 17,343.00.**

Vide Registrar's office order No. QSD.9-738/88/CSKHPKV(Estt.-II)/69419-25 dated 16.11.2012, Shri Rameshwar Lal Saini, Field Assistant (Ad hoc) was reverted to the original post of Syce-cum-Rider and his pay was re-fixed and submitted by the Department vide letter No. QSD.3-16/12/CSKHPKV/LSF(Estt.)/1616 dated 10.12.2012.

In audit while checking the re-fixation of pay it was found that from 27.06.2011 to 31.12.2012 excess/wrong payment amounting to ₹ 17,343.00 was made to Shri Rameshwar Lal Saini the detail of which is given as under:-

Sr.No.	Period	Amount Due	Amount paid	Diff.	Total Amt. paid excess
1.	27.06.2011 to 30.06.2011	16852.00	17727.00	875.00	117.00
2.	01.07.2011 to 31.12.2011	17633.00	18549.00	916.00	5496.00
3.	01.01.2012 to 30.06.2012	18414.00	19371.00	957.00	5742.00
4.	01.07.2011 to 31.12.2012	19195.00	20193.00	998.00	5988.00
			<b>G. Total:</b>		<b>17343.00</b>

The matter regarding making the recovery of above amount was taken up with the Comptroller vide Audit Requisition No. 68 dated 15.01.2013, but till the finalization of this

report no action was taken to make the amount good from the concerned official. Hence the needful may be done and compliance intimated to audit.

(Audit Requisition No. 68 dated 15.01.2013, Live Stock Farm)

**Para-13 Huge financial loss in the purchase of Audio & Video system amounting to ₹ 32,27,313.00 by the COVAS.**

i)	Vr. No. 15 for ₹	7,87,050.00 of	M/s Saga Info. Solution Delhi (Bill No. 48 dt. 20.3.2012
ii)	Vr. No. 16 for ₹	8,29,369.00 of	M/s Saga Info. Solution Delhi (Bill No. 49 dt. 20.3.2012
iii)	Vr. No. 17 for ₹	6,22,395.00 of	M/s Godrej Boyce, Mohali (Bill No. 61157 dt. 13.2.2012
iv)	Vr. No. 18 for ₹	9,88,499.00 of	M/s Godrej Boyce, Mohali (Bill No. 61202 dt. 24.3.2012
G. total ₹		32,27,313.00	

The Dean COVAS invited the quotations vide NIQ V.E.E./2011/670-679 on 3.10.2011 for five systems i.e.(i) Video System (ii) Audio System (iii) Control System (iv) Video Conference System (v) Display System and accessories. The rates were approved by the College Purchase Committee in its meeting held on 22.11.2011.

**1. There were three important conditions in the N.I.Q (Case file P-24)**

- (a) Condition No.6: The prices regarding the installation/ commissioning/ programming/consultancy charges where ever applicable may be specified separately.
- (b) Condition No.8:The prices quoted should strictly be adhered to the specification/make/model provided in the Annexure of N.I.Q.
- (c) Condition No. 14: The firm whose rates will be approved have to pay the earnest Money @ 5 % in the form of FDR in favour of Comptroller.

**2. From the above three conditions the following points were clear:-**

- (i) The rates for specific product and model were invited and purchaser department was well conversant with the make and models specifically for which the rates were invited.
- (ii) Earnest money as required under the rules was not obtained from all the bidders with the quotations.
- (iii) Rates for installation charges were invited separately.

**3.** In response to department N.I.Q dated 03.10.2011; four firms namely M/s Intel Technologies, Palampur, M/s. Omega Infosys, Palampur, M/s Godrej & Boyce, Mohali and M/s Saga Info Solutions, Delhi quoted their rates. It is important to mention here that M/s Omega Infosys, Palampur is the authorized dealer of M/s Godrej & Boyce Company and his offer was also considered independently which was not correct.

**4.** All the firms quoted their rates for the same product model and quantity which were specified in the N.I.Q.

**5.** In audit it was found that there was huge variation in the rates quoted by all the firms the few examples are given as under:

Sr.No.	Name of Equipment	Firm (A)	Firm (B)	Firm (C)	Firm (D)
1.	2.	3.	4.	5.	6.
1.	Video conference system (D-1)	648000	537337	272000	650000
2.	Display System KIOSK (E-6)	251000	76103	70000	253000
3	Plasma T.V. Panasonic (E-1)	121000	102000	64000	119000
4.	Accessories Cable (Imported) (F-1)	225000	152209	90000	200000
5.	Control System	395000	381735	288000	399000
6.	Relay (C-4)	24900	20214	4100	24000

It is again important to mention here that all the firms quoted their rates for the same brand name and model and from the few cases narrated above it can be seen that against the lowest rate of ₹ 2,72,000.00 the other firm has quoted their rates for the same item amounting to ₹ 6,50,000.00 which is more by ₹ 3,78,000.00 and the difference in the rate of branded product in one item amounting to ₹ 3,78,000.00 is amazing.

6. The rates of all the items were found lowest of two firms the detail of which are given as under:-

Sr. No.	Name of item	M/s. Godrej & Boyce Mohali	M/s Saga Info Solution Delhi	Remarks.
1	A-1	--	1,15,000 (A-1)	
2	A-2	--	82,000 (A-2)	
3	A-3	--	2450 (A-3)	
4	A-4	33662 (A-4)	--	
5	A-5		48,500 (A-5)	
6	A-6		39,000 (A-6)	
7	A-7	14,555 (A-7)		
8	B-1	--	8,700 (B-1)	
9	B-2	2,19,765 (B-2)		
10	B-3	2,19,765 (B-3)		
11	B-4	87,003 (B-4)		
12	B-5	2,798 (B-5)		
13	B-6	3,299 (B-6)		
14	B-7	4,092 (B-7)		
15	B-8	19,406 (B-8)		
16	B-9	19,406 (B-9)		
17	B-10	--	13,500 (B-10)	
18	B-11	1,99,963 (B-11)		
19	C-1	--	2,88,000 (C-1)	
20	C-2	--	32,000 (C-2)	
21	C-3	--	27,000 (C-3)	
22	C-4	--	4,100 (C-4)	
23	D-1	--	2,72,000 (D-1)	
24	E-1	--	64,000 (E-1)	
25	E-2	--	1,500 (E.2)	

26	E-3	--	32,000 (E-3)	
27	E-4	1,21,765 (E-4)		
28	E-5	51,552 (E-5)		
29	E-6	76,103 (E-6)		
30	F-1	--	90,000 (F-1)	
31	F-2	16,744 (F-2)		
32	F-3	12,938 (F-3)		
Total:		11,02,816/-	11,19,750/-	
		A-4, A-7, B-2 , B-3, B-4, B-5 , B-6, B-7, B-8, B-9, B-11, E-4, E-5, E-6, F-2 & F-3	A-1, A-2, A-3, A-5, A-6, B-1, B-10, C-1, C-2, C-3, C-4, D-1, E-1, E-2, E-3 & F-1	Supply order for item No. B-9, F-2 (M/s. Godrej) A-2 and E-3 have still not given to the firms.

7. Against the approved rates of 16 items in favour of M/s Saga Info. Delhi Head of the Department vide office letter No. 884 dated 26.12.2011 and 29 dated 9.3.2012 moved the case for sanction to the Dean for ₹ 8,29,369.00 and ₹ 7,97,740.00 which was accorded by the Dean vide his office letter No. 16879 dated 29.12.2011 and 2315 dated 9.3.2012. These sanctions were excluding item No. A-2 and E-3. Against these sanctions two supply orders bearing No. VEE/MFCBC/ 2012/120 dated 02.02.2012 and No. 222 dated 12.03.2012 for the supply of 14 Nos. items were placed with the firm. While checking these supply orders and bills it was found that purchase in excess of quantity as given in the N.I.Q. was made. The detail of such purchases are given as under:-

(i) Supply order No. 120 dated 02.02.2012:

Sr.No.	Name of item	Quantity for which rates were invited	Quantity Purchased	Rate
1.	A-1	1 (P-17-20)	3	1,15,000.00
2.	A-3	1 (P-17-20)	3	2,450.00
3.	E-1	1 (P-17-20)	2	64,000.00
4.	E-2	1 (P-17-20)	2	1,500.00

8. M/s Saga Info Delhi had confirmed vide their office letter No. SISPL/CSK-HP/SS/2012-13 (a) dated 7.4.2012 that all the material supplied against supply order No. 120 dated 02.02.2012 and 222 dated 12.3.2012 was imported.

9. Similarly in case of purchases from M/s. Godrej & Boyce, Head of the Department vide office letter No. 885 dated 26.12.2011 and 30 dated 10.1.2012 moved the two sanction cases by splitting up the purchases amounting to ₹ 6,23,888.00 and ₹ 9,91,710.00 to the Dean, COVAS and Dean, accorded the sanction vide office letter No. 16880 dated 29.12.2011 and 2314 dated 9.3.2012. Two supply order bearing No. 119 dated 2.2.2012 and 224 dated 12.3.2012 were placed with the firm and in the purchase case also item No. B-6, B-7, A-4 and E-5 were purchased in excess of the quantity given in N.I.Q. The firm supplied the material vide Bill No. 61157 dated 13.2.2012 and 61202 dated 24.3.2012.

**10. Therefore in view of above position in the purchase case of ₹ 32,27,313.00 the following audit observations have been observed :-**

(a) Despite of the fact that quotations were invited and rates were approved at one time on 22.11.2011, the total purchase was split up by making four cases for

sanctions and placing four supply orders and it appears that this has apparently been done to avoid the sanction of next higher competent authority which may be justified and approval of competent authority may be obtained.

- (b) As explained in para No.5 above that there is a huge difference in prices and the difference of ₹ 3,78,000.00 in one item is very amazing. Therefore the competent authority should have verified the rates of all the lowest firms from the price list of company or the authorized dealer, which has not been done and in the absence of which the approval of such a heavy purchase simply on the basis of lowest quotations is totally against the rules which may be fully justified and to ensure that the supplier has not charged higher rates than the price list rates of the company the original price list of all items may be obtained and put up to ascertain the factual position.
- (c) The supply order(s) were placed with the firms in excess of quantity given in the N.I.Q. and there is a huge financial involvement. Therefore, the reasons for not giving the detail of total quantity in the N.I.Q. and making excess purchases in case of some items may be explained/fully justified and the approval of the competent authority to make these purchases may be got checked in audit.
- (d) Violation of rule 102, 104 and 106 of Himachal Pradesh Financial Rules, 2009 is a very serious irregularity in this case and for the relaxation of the provisions contained in these rules, the special approval of the competent authority may be obtained to regularize these lapses.
- (e) M/s. Saga Solutions has intimated that the equipment supplied by them are imported, hence proof of import and record in support of availing the benefit of exemption of custom duty etc may also be put up because G.O.I. has exempted the payment of custom duty on all imported equipments to be used in research and teaching institutions.
- (f) For installation, programming and commissioning the rates of M/s. Saga have been approved on lowest quotation basis amounting to ₹ 1,20,000.00. Therefore the bill of the firm for above jobs alongwith reports duly verified by the college authorities may also be put up.

**11** This matter was also brought into the notice of the Hon'ble Vice-Chancellor by the Joint Controller (LAD) vide letter No.Jt.Co(Audit)/PLP/2012/36-38 dated 03.07.2012, No.41-42 dated 10.07.2012 and No. 67-68 dated 04.08.2012 because the bills were put up in audit by the Department after the supply of material by the firms, hence these bills were admitted in audit to avoid any legal complications subject to the above audit observations, the compliance of which may be ensured at the earliest please.

(Audit Requisition No. 22, Dated, 19.6.2012, Dean, COVAS)

**Para-14 Purchase of one Motor Cycle amounting to ₹ 71,271.00 out of  
GOI Ad hoc Mise Project 2008-34 (Vr. No. 1 of 06/2012).**

In the ad hoc misc project 2008-34, there was no provision for the purchase of any type of vehicle. The department moved the case for the purchase of one motor cycle (150CC Pulsar Bajaj) vide letter No.QSD.CGRT/CSKHPKV/2012/432 dated 08.05.2012 and comptroller vide office letter No. Bud 2-598/CSKHPKV/ 04/33574-76 dated 06.06.2012 conveyed the sanction of competent authority to purchase the motor cycle.

The department purchased the motor cycle from M/s. Sangam Auto Sales, Thakurdwara vide invoice No. ABC 0208-506 dated 13.06.2012. Because there was no provision in the project, the full justification for creating permanent liability may be given and to regularize this expenditure the ex-post-facto sanction of funding agency may be obtained and put up in audit.

**(Audit Requisition No. 31 Dated, 16.07.2012, Geo-informatics Research & training)**

**Para-15      Serious irregularities in the purchase of BOLERO Jeep for  
KVK, Kukumseri (Temporary advance ₹ 6,00,000.00 drawn vide Vr. No. 1 of  
09/2010)**

The temporary advance amounting to ₹ 6 lakh for the purchase of Bolero Jeep for KVK, Kukumseri station was drawn vide Vr. No. 1 of 09/2010 the adjustment account of which was put up in audit in 07/2012. While checking the adjustment account in audit the following audit observations were observed and conveyed to the Incharge vide audit requisition No. 42 dated 26.07.2012. But till the drafting of this report no reply was received, hence all the following irregularities are included in the annual audit report and university authorities are requested to investigate the reasons and factual position which may also be intimated to audit:-

1. Reasons for the purchase of model No. BOL.LX MDITC NGT-2WD 75 TR BS3 instead of model No. BOLERO SLE BS-III EURO III for which the sanction was accorded by the competent authority and the supply order was also placed with the firm may be fully justified. The variation in the cost price of both the models may also be intimated.
2. ₹ 3800.00 and ₹ 4000.00 were paid to M/s. Bhaskar Car Shringar, Malan vide bill No. 1747 dated 03.06.2011 on account of centre locking & heat blower. Whereas as per specification/features of vehicle catalogue the centre locking & heater facilities were available in LX model. Therefore purchase of above items may be justified. The reasons for installation of these components from unauthorized dealer may also be given.
3. As per proforma invoice No. CHD/F11/28 dated 23.07.2010 the transportation charges fixed by the company were ₹ 11,000.00, whereas in the bill the same were charged ₹ 11,578.00. Therefore, excess amount of ₹ 578.00 may be got recovered from the firm under intimation to this office.
4. APR/insurance policy may be put up to confirm the payment of ₹ 16,774.00.
5. Copy of price list/rates approved for Govt. supply may be attached please.

**(Audit Requisition No. 42, Dated 26.07.2012, KVK K/seri)**

**Para-16      Recovery of excess payment from Sh. Vishal Dogra, contractor in the case  
of supply of crushed stone (Agreement No. 1196 (C)).**

Tenders were invited for the supply of crushed stone, aggregate & sand required for the maintenance of internal roads. Four tenders were received and all the supplier quoted different rates for all the items, Shri Susheel Katoch govt. contractor quoted the rate for stone aggregate @ ₹ 700.00 per cubic meter. Similarly for this item Shri Vishal Dogra quoted his rate @ ₹ 780.00 m<sup>3</sup>. For the remaining two items the rates of Sh. Vishal Dogra were lower than all the contractors. Hence for the supply of crushed stone the supply order @ ₹ 700.00 per m<sup>3</sup> was to be given to Shri Susheel Katoch and supply of aggregate and sand was to be obtained from Shri Vishal Dogra, contractor. But the Construction Division while preparing the comparative

statement worked the over all lowest rate by clubbing the rates of all the three items and the entire order for the supply of all the three items was given to Shri Vishal Dogra, contractor which was not correct because the method of overall percentage is applicable in case of construction works whereas in case of supply of material the work should be awarded keeping in view the lowest items rates quoted by the suppliers.

The above discrepancy was noticed during the checking of 1<sup>st</sup> bill amounting to ₹ 2,35,256.00. Hence the total amount of excess payment may be worked out and made good from the supplier or the person at fault and compliance intimated to audit.

**(Audit Requisition No. 12, Dated, 26.05.2012 XEN (C))**

**Para-17      Loss of ₹ 51,317.00.00 due to spiliting up the work “C/o Pucca Platform infront of Library Building at Palampur (Agreement No. 926,1135 and 1205)**

For the construction of Pucca Platform infront of Library Building Administrative Approval and Expenditure Sanction amounting to ₹ 5 lakh was accorded by the Hon’ble Vice-Chancellor which was conveyed vide Comptroller office letter No. Bud.2-13-CSKHPKV/07/ 38660-61 dated 16.05.2008. The work was awarded on lowest tender basis to Shri Kamal Kishore vide award letter No. CSKHPKV/Cost./Agree/2008/4169-72 dated 31.05.2008.

The contractor after executing very little quantity of work and taking the payment of first running bill left the work and despite of number of notices given to him the contractor did not turn up and Construction Division recinded this work vide letter No.QSD./Const./CSK HPKV/Agree-926/5189 -92 dated 04.09.2009.

The Construction Division invited the tenders for the remaining work and awarded this work to Shri Ved Parmar on lowest tender basis vide award letter No. CSKHPKV/ const./agree/2011/3924-29 dated 10.06.2011 (Agreement No.1135) amounting to ₹ 4,59,359.00. But this contractor also did not execute the full work and left the work after receiving the payment of running bills.

Third time the department again invited the tenders for balance work vide letter No. CSKHPKV/Const/10-14/09 -10001-30 dated 18.10.2011 and awarded the work to Sh. Ved Prakash vide award letter No. QSD./CSKHPKV/Const./Agree./2012/751-57 dated 16.02.2012 (Agreement No.1205) amounting to ₹ 1,86,646.00. It has been observed in audit that the construction cost has increased manyfold due to award of work again and again and in six year neither the work has been completed nor the final bills and action against the contractors for breach of agreement has been initiated by the Estate Officer. Hence to make the loss good the following action may be taken at the earliest.

- (i) The final bills of all the contractors may be prepared and put up in audit.
- (ii) The work recinded were to be completed at the risk and cost of the defaulter contractors hence the action taken and penalty imposed and recovered from the defaulter contractors may be got checked in audit.
- (iii) The work to the third contractor was awarded at the higher rate of ₹ 51,317.00 which was recoverable from the 2<sup>nd</sup> contractor alongwith the penalty. The matter to recover the loss was taken up with Executive Engineer vide audit requisition No. 37 dated 21.07.2012 and 58 dated 24.09.2012 But the position regarding needed action was not conveyed to audit. Therefore, the needful may be done immediately.



- (iv) Second and third time the work was awarded to Sh. Ved Parmar and Sh. Ved Prakash of Sullah, hence it was observed in audit that the record of registration Nos. of all the contractors may also be put up in audit but for the compliance of all the audit observations of this work no action has been taken, hence, the needful may be done immediately and compliance intimated to audit.

(Audit requisition No. 37 dated 21.07.2012 & 58 dated 24.09.2012)

**Para-18 Accountal of Farm equipments and machinery given to the farmers under NAIP (Code 1000-35) Project in Chamba District.**

During the implementation of NAIP project in Chamba District as per the provisions of project huge farm equipments and machinery was provided free of cost by the Director, Extension Education, CSK HPKV, Palampur for the common use of the farmers/group of farmers to make them self sustainable and improve their livelihood in agriculture and other allied sectors. Few example of providing such costly equipments are given as under:-

Sr. No.	Name of equipment	Vr. No. and month	Cost	Name of farmer who received
1.	Honey Processing Unit	07/185 of 03/2009	200000.00	Sh. Harpal Singh Jaryal S/o Sh. Jalam Singh R/o Village Khani The Bharmour Distt. Chamba (H.P.)
2.	Paddy Dehusker Rubber Roller	08/185 of 03/2009	105463.00	Sh. Parveen Kumar S/o Sh. Chuni Lal, Village Malada P.O. Sihunta Distt. Chamda (H.P.)

In respect of above equipments, as per agreement made with the group leaders of the farmers, the operational and maintenance responsibility was given to Shri Parveen Kumar and Shri Harpal Singh Jaryal but the university will continue to be the owner of these units.

After the specific term of NAIP project it has been terminated in 03/2013 by the GOI. The Director, Extension Education vide audit requisition No.107 dated 09.02.2012, 28 dated 11.07.2012 and 36 dated 19.07.2012 was requested to prepare the yearwise statement of all the equipments and machinery provided to the farmers or group of farmers alongwith status report and also make it clear that after the termination of this project, who will be the owner of these equipments and the agreement or the final handing over of these equipments may be made as per the fundamental provisions of NAIP project. But till to date the D.E.E. has not taken any action to ensure the accountal and disposal of all the equipments and farm machinery lying with the farmers. Hence the needful may be done immediately and compliance intimated to audit.

(Audit requisition No. 107, 28 & 36 dated 09.02.12, 11.07.12 & 19.07.12)

**Para-19 Serious irregularities in the adjustment of temporary advance of ₹ 4,00,000.00 drawn for the development of agriculture farm at RSS, Lari (Vr. No.147 of 08/2011)**

Out of RKVY scheme (Ad hoc-Misc.-2040-85) sanction to draw the temporary advance amounting to ₹ 4,00,000.00 was accorded by the Hon'ble Vice-Chancellor which was conveyed by the Comptroller vide letter No. Bud.2-623/07/CSKHPKV/1435-37 dated 23.07.

2011 and the temporary advance was drawn vide Vr. No. 147 of 08/2011 (cheque No.173078 dated 08.08.2011) As per advance requisition the tentative expenditure was worked out as under:-

1. (i) Hiring charges of JCB	250 hours @ 1100.00	=	2,75,000.00
(ii) Labour for development of fields.	600 No. @ 150.00	=	90,000.00
(iii) Diesel for station tractor			<u>35,000.00</u>
	<b>Total:-</b>		<b>4,00,000.00</b>
2. Out of the temporary advance the following payments were made:-			
(a) JCB charges paid to Shri Chaman Singh, JCB No. HP-09 1942.			
(i) Bill No. nil dated 10.09.2011 period 01.09.2011 to 10.09.2011 (80 hours @ 950.00)			76,000.00
(ii) Bill No. & dated nil, period 11.09.2011 to 20.09.2011 (80 hours @ 950.00)			76,000.00
(iii) Bill No. & dated nil, period 21.09.2011 to 29.09.2011 (72 hours @ 950.00)			68,400.00
(iv) Bill No. & dated nil period 01.10.2011 to 08.10.2011 (58 hours @ 950.)			55,100.00
	<b>Total 290 hours @ 950.00</b>		<b>2,75,500.00</b>
	Tax deduction (-)		<u>11847.00</u>
	<b>Total:-</b>		<b>2,63,653.00</b>

In the total payment of ₹ 2,75,500.00 the following serious financial irregularities were noticed and conveyed to the Incharge vide audit requisition No. 44 dated 27.07.2012.

- The work was started on 01.09.2011 and completed on 08.10.2011 and except 08.10.2011 (last working day) the JCB worked continuously from 9 a.m. to 5 p.m. for 8 hours daily without any break which does not appears to be practical because of the reason that the operator may have taken lunch & tea between 9 a.m. to 5 p.m. Moreover the operation of JCB constantly for 8 hours being heavy machinery is also not practicable.
- The payment was split up into four bills to avoid the codal formalities. Therefore, the split up sanction of the competent authority may be obtained to regularize this serious lapse.
- Similarly the labour payment made to Shri Sher Singh, contractor was also split up into three bills which may also be got regularized.
- Date wise full detail of work done against the total payment of labour charges amounting to ₹ 91,200.00 (for 608 days @ 150.00) paid to Shri Sher Singh, contractor may also be given because for the same development work the departmental tractor was also put into use and diesel amounting to ₹ 33,348.00

was consumed. The statement of names and address of all the labourers may also be put up for checking in audit. The scientist incharge has not taken any action for the compliance of above audit observations till to date despite of audit requisition issued on 27.07.2012. Hence this matter is brought into the notice of higher authority for taking further necessary action.

(Audit Requisition No.44, Dated, 27.07.2012, RSS, Lari)

**Para-20      Audit and Inspection report on the accounts of Department of Animal Nutrition (Feed Unit), COVAS, CSK HPKV, Palampur for the period from April, 2008 to March, 2013.**

The post audit of feed unit of Animal Nutrition Department (COVAS) for the period w.e.f. 1<sup>st</sup> April, 2008 to 31<sup>st</sup> March, 2013 was conducted w.e.f. 04.07.2013 to 20.07.2013, and the audit report was issued vide audit office letter No.Jt.Co(Audit)/PLP/2013/236-40 dated 21.09.2013. The reply of all the irregularities pointed out by the audit is still awaited; hence the following serious audit paras of post audit report are also included in this audit report.

**Para-20 (1)      Less Accountal of 100.91 qtls. Mustered cake worth ₹ 1,68,322.00.**

During the post audit it was found that the stock registers of feed ingredients and feed production were not maintained properly in maximum cases. The stock entries at the time of purchases and issuances of materials were not verified by the incharges or the officers/officials who were appointed for this purpose. The provisions contained in Rule 28 of University Accounts Manual were also not followed for maintaining the Stock Registers.

In the feed unit not only the procedure prescribed in rule 28.29,28.32,28.34 & 28.35 was violated but while conducting the physical verification of stock from time to time the compliance of rules was also set aside which caused huge financial losses due to non and less accountal of material, wrong balancing and huge overwriting in entries made in the stock registers which is very serious. During the test check of stock registers of mustered cake it was found that only in 5 No. cases, the detail of which are given as under 100.91 qtls. Mustered cake worth ₹ 1,68,322.00 was not accounted for due to wrong totalling/balancing. The possibility of wrong totalling/balancing due to one reason or the other can not be denied/ruled out. But if there is no wrong/malafied practice in the system the mistake get itself rectified at the very movement of cross checking of stock when the balances comes to minimum or zero level during the course of consumption or ultimately at the time of annual physical verification of entire stock by an independent stock verification committee. But because in the feed unit no care was taken to follow the rules and thus the lapses took place very easily and smoothly. The detail of 100.91 qtls. shortage/less accountal of mustered cake are given as under:-

**(i)      Mustered Cake Stock Register No. 17 Vol-7**

Sr. No.	Date	Stock register E/P No.	Opening balance.	Qty. issued.	Actual Balance.	Balance worked out	Less Qty.	Cost price	Amount	Remarks.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
1.	01.01.11	109/07	26690.371	700	25990.371	21990.371	4000 kgs.	133173	53269.00	Issued to production Register E/P-45/276
2.	11.06.12	191/17	7183.216	1260	5923.216	5223.216	700 kgs.	1995.20	13966.40	Issued to production

										Register E/P- 114/52
3.	02.02.13	192/24	3923	1500	2423.00	1523.00	900 kgs.	1995.20	17956.00	Issued to production Register E/P- 140/345
4.	07.12.12	174/20	15261	1500	13761	10261.00	3500 kgs.	1995.20	69831.65	Issued to production Register E/P- 33/81
						Total:	9100 kgs.		155023.05	

- (ii) Vide Stock Register entry page 48 and 49/03 on 24.07.2010 mustered cake to the tune of 991 kgs. (92+699+200) was issued for preparation of feed. No reference of page and entry No. was given in the stock register against this issuance. The feed register for this period was also checked in detail and no cross entry of 991 Kgs. mustered cake was found in feed register in the absence of which the account of this quantity could not be verified in audit. This entry was also not verified by the Incharge.

Hence as per detail given above (i)+(ii)=9100+991=10091 kgs./100.91 qtls. mustered cake worth ₹ 1,68,322.00 (155023+13299) was not accounted for, which was either not received or appears to have been misappropriated at later stage, because in case of actual receipt and totalling mistake, its account could have been detected at the time of physical verification of balance stock. Therefore, the factual position may be investigated and loss made good from the person at fault.

**Para-20 (2) Less account of 162 qtls. DORB worth ₹ 1,23,199.00.**

In post audit during the checking of DORB stock registers it was found that during the period of report 162 qtls. DORB worth ₹ 1,23,199.00 (purchase value) was accounted for less the detail of which are given as under:-

- (i) As per stock register No. 1 there was zero balance of DORB as on 15.01.2013. The department purchased 47,188 kgs. DORB from M/s. Anish Trading Co. @ 864.00 per qtl. as per detail given below:-

Sr.No.	Entry & Page No.	Bill No and Date	Quantity	Progressive total
1.	75/49	49 dt. 15.01.2013	12645.5 kgs.	12645.5 kgs.
2.	76/49	491 dt. 19.01.2013	12987.5 kgs.	25633.00 kgs.
3.	77/49	493 dt. 19.01.2013	10350.00 kgs.	35983.00 Kgs.
4.	78/49	495 dt. 19.01.2013	11205.00 kgs.	47188.00 kgs. (But taken 37188 kgs.)
		<b>Total:-</b>	<b>47188.00 kgs.</b>	

After adding the quantity of 10350 kgs. of Bill No. 493 as mentioned at Sr. No. 3 above the progressive total becomes 35983 kgs. In this quantity 11205 kgs. DORB purchased vide bill No. 495 was added further and balance was worked out 37188 kgs. instead of 47188 kgs. which is less by 10000 kgs. Less worked out quantity of 37188 kgs. DORB (Entry 79 page 49) was transferred to page No. 476 entry No. 449 on 26.02.2013. As per page No. 478 the balance of DORB was zero on 01.06.2013. Thus the total quantity of 100 qtls. which was taken less and was never accounted for. It is pertinent to mention here that 100 qtls. supply of DORB is generally received in 250 to 270 bags approximately and becomes one truck full

load, hence for such a huge quantity it can not simply be a mistake of totaling, because had the quantity been received actually, then after the issuance of less transferred quantity, it should have been left in the stock, whereas the balance was zero as on 01.06.2013. This particular point was also brought into the notice of the Head of Department vide audit office letter No. Jt.Co(Audit)/ PLP/2014/208-09 dated 19.07.2013 but no reply was given by the Head of the Department which clearly shows that either the quantity was not actually received or appears to have been misappropriated at later stage.

**(II) DORB Stock Register No. 6.**

In DORB stock register No. 6 also 62 qtls. quantity was accounted for/worked out less the detail of which are given as under:-

Sr. No.	Date	E/P No.	Opening balance.	Qty. received.	Qty. issued.	Actual bal.	Bal. worked out	Diff. less qty.	Rate	Amt.	Remarks
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.
1.	11.04.07	5/81	9504.650	-	200	9304.650	9204.650	100 Kgs.	440/-	440/-	No excess qty. found during physical verification on 07.08.09
2.	05.03.09	338/338	16462.957	-	1504.800	14958.157	8958.157	6000 kgs,	595/-	35700/-	-do-on 20.09.09
3.	08.01.10	126/412	2438.573	8445	-	10883.573	10783.573	100 kgs.	659/-	659/-	-do-on 28.05.11
							Total	6200 kgs.		36799/-	

Thus as per detail given above i+ii(10000+6200= 16200 kgs.) 162 qtls. DORB was accounted for less, by totaling mistake as per record. But on the other hand it is also clear that had this quantity been actually received and taken in the store, then the same could have been detected at the time of physical verification of balance quantity. But it is pertinent to mention here that after physical verification no excess quantity other than balance shown was found. Hence its reasons may be investigated and immediate steps to recover the loss may be taken and compliance intimated to audit.

**Para-20 (3) Less/non accountal of 336.78 qtls. Other feed ingredients worth ₹ 271511.10**

**(Stock Register No. 17 Vol-7)**

**(a) 295.5 kgs. Urea worth ₹ 1438.00**

(i) Out of opening balance of 1297.916 kgs. urea on 28.01.2013 vide stock register entry page 78/35, 50 kgs. urea was issued to feed production register (E/P 87/415) and balance was worked out 1227.916 kgs. instead of 1247.916 which was 20 kgs. less. The cost price of 20 kgs. urea was ₹ 108.00

(ii) Similarly on 02.01.2010 vide E/P- 20/474 (Stock Register No. 17 Vol-6) 304 kgs. urea was issued to feed production register No. 6 entry page 249/34, but in the feed

production register only 28.5 kgs. urea was taken which was 275.5 kgs. less. The cost price of 275.5 kgs. urea comes to ₹ 1330.00 ( 275.5x 483 per qtl.)

**(b) 54 kgs. Soya flakes worth ₹ 1109.00.**

(i) Out of opening balance of 3220-626 kgs. soya flakes 22.5 kgs. was issued vide E/P No. 14/213 on 24.05.2010 to production register (E/P 1/195) and balance was worked out 3144.456 kgs. instead of 3198.126 kgs. which was 54 kgs. less. The cost price of 54 kgs. Soya flakes was ₹1109.00.

**(c) 193.5 kgs. Maize worth ₹ 2270.60**

(i) Vide E/P No. 551/273 on 23.02.2013 out of opening balance of 16489.448 kgs. maize 57 kgs. was issued to feed production register (E/P 96/244) and balance was worked out 16375.441 kgs. instead of 16432.441 kgs. which was 57 kgs. less. The cost price of 57 kgs. maize was ₹ 851.00.

(ii) Similarly vide E/P 45/396 (Stock Register No.6) the opening balance as on 16.06.2009 was 10298.8 kgs. and 9711 kgs. maize was received more and the total was worked out 19873.30 kgs. instead of 20,009.8 kgs. which was 136.5 kgs. less. The cost price of less quantity @ 1040.00 per qtl. comes to ₹ 1419.60. The less balance was verified by the physical verification committee on 17.09.2009.

**(d) Non accountal of 197 qtls. Maize maida and lime powder worth ₹ 49846.50.**

From Stock Register No. I of feed unit some feed ingredients like maize, maida and lime powder were transferred to feed production register No. 17 Vol-7 for production of feed, but the material transferred from stock register was not taken/accounted for in feed production register. The full detail of these items is given as under:-

Sr.No.	Date	Entry & page No.	Name of feed ingredient	Quantity	Cost price
1.	2.	3.	4.	5.	6.
1.	02.07.2010	08/01	Maize	10395.5 kgs.	21108.00
2.	11.06.2010	01/70	Maida	300.00 kgs.	4425.00
3.	16.12.2010	01/130	Lime Powder	9005.00 kgs.	24313.50
			<b>Total:-</b>	<b>19700.5 kgs.</b>	<b>49846.50</b>

**(e) Less/Non accountal of 805 kgs. milk ration worth ₹ 9660.00**

From Stock Register No. 17 Vol-7 on 01.07.2011 and 21.10.2011 vide entry and page No. 141/14 and 79/46 different feed ingredients to the tune of 4906 kgs. and 6400 kgs. were issued for the preparation of milk ration. But it was found that against total feed ingredients of 4906 kgs. and 6400 kgs. only 4501 and 6000 kgs. milk ration was accounted for which was 805 kgs. less. The total cost price of 805 kgs. milk ration @ 12 per kg. comes to ₹ 9660.00.

**(f) Non accountal of 63 qtls. Goat feed and milk ration worth ₹ 78,400.00.**

Vide Bill No. 97/572 dated 03.12.2011, 2800 kgs. Goat feed @ ₹ 13.00 per kg. and 3500 kgs. milk ration @ ₹ 12.00 per kg. total amounting to ₹ 78,400.00 (2800x13+3500x12= 36400+ 42000= 78400) was sold to Programme Co-ordinator KVK, Chamba at Saru. The

feed was transported through truck No. HP-73-7210. The original Bill was entered and stamped by the incharge of excise and taxation department at Tunnuhatti barrier. Later on this bill was shown as cancelled and no payment was received against this supply. After the cancellation of this bill the entire feed quantity of 63 qtls. was also not accounted for in the Stock Register. Hence this is a very serious case that how the bill was cancelled after the crossing of excise and taxation barrier, on which date and by which transport vehicle the material was brought back to Palampur and why? Hence in this case the complete record such as delivery challan, copy of log books of trucks by which the feed was taken to Chamba and again brought to Palampur, and reasons for cancellation etc. may be checked and it may also be ensured that in this sale case there was no malpractice because during this period, the department purchased main feed ingredients from Chamba. Hence the factual position may be investigated and compliance intimated to audit.

In this case it was also noticed that on original bill which was stamped at Tunnuhatti barrier and duplicate bill retained in the bill book two different dates i.e. 03.12.2011 and 03.11.2011 were entered. Therefore the factual position and reasons for recording two different dates on original and duplicate bill may also be intimated to audit.

**(g) Less/non-accountal of 63.30 qtls. Feed Ingredients such as cotton seed cake, fishmeal, DCP and groundnut cake worth ₹ 1,19,787.00.**

From the stock register after issuing feed ingredients for the preparation of feed the balances were worked out less and during the physical verification of stock these less accounted for quantities were also not found in the store. The item wise detail of less/non accounted for quantity is given as under:-

**(i) Cotton Seed Cake Stock Register No. 6**

Sr. No.	Date	Stock Reg. E/PNo.	Opening Bal.	Qty. issued	Actual Bal.	Bal. worked out/shown	Diff. (less)	Cost. Price	Amt.	Remarks .
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
1	03.08.09	101/49	5897.50	20 kgs.	5877.50	2877.50	3000 kgs.	1425 per qtl.	42750	Entry seen by the incharge on 11.09.09 and 02.03.10
2.	02.01.10	131/50	1778.480	130 kgs.	1648.48	1608.48	40 kgs.	1425 Per qtl.	570	No physical verification.
						<b>Total:-</b>	<b>3040</b>		<b>43320</b>	

**(ii) Fishmeal Stock Register No. 6**

Sr. No.	Date	Stock Reg. E/PNo.	Opening Bal.	Qty. issued	Actual Bal.	Bal. worked out/shown	Diff. (less)	Cost. Price	Amt.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.

1	11.02.10	60/428	12204.486	50 kgs.	12154.486	11154.486	1000 kgs.	2070 Per qtl.	20700
2.	18.03.10	75/429	8784.298	1.188 kgs.	8783.110	8383..110	400 kgs.	2070 per qtl.	8280
						<b>Total:-</b>	<b>1400</b>		<b>28980</b>

**Remarks:** Entries were seen by the incharge and less balances were verified by the Phy. Verification Committee on 18.08.2011.

**(iii) D.C.P Stock Register No. 6**

Sr. No.	Date	Stock Reg. E/PNo.	Opening Bal.	Qty. issued	Actual Bal.	Bal. worked out/shown	Diff. (less)	Cost . Price	Amt.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
1	17.08.07	50/144	4297.170	3505.5	791.67	761.67	30 kgs.	1800 per qtl.	540
2.	03.11.09	69/403	4837.758	.375 g.	4837.383	4462.753	375 kgs.	2300 per qtl	8625
3.	05.12.09	82/404	12610.738	.125g	12610.613	12485.738	124.800	2300 per qtl	2870
4.	15.09.12	261/445	8180.109	100 kgs.	8080.109	7180.109	900 kgs.	3050 per qtl	27450
5.	08.03.13	26/446	11245.759	.120g	11245.639	11225.639	20 kgs.	3050 per qtl.	610
						<b>Total:-</b>	<b>1449.800</b>		<b>49095</b>

**Remarks:** 1. In case of Sr. No. 1, 4 & 5 the entries were not seen by the incharge.  
2. In case of Sr. No. 2 & 3 entries were seen on 14.12.2009.

**(iv) Groundnut Cake Stock Register No. 6**

Sr. No.	Date	Stock Reg. E/PNo.	Opening Bal.	Qty. issued	Actual Bal.	Bal. worked out/shown	Diff. (less)	Cost. Price	Amt.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
1	01.04.09	2/366	5622.910	310 kgs.	5312.910	4912.910	400 kgs.	1663 per qtl	6652
2.	01.09.09	67/437	18930.120	48 kgs.	18882.120	18842.120	40 kgs.	1850 per qtl	740
						<b>Total:-</b>	<b>440</b>		<b>7392</b>
						<b>G.Total: (i)+(ii)+(iii)+(iv)</b>	<b>6329.800</b>		<b>119787</b>



**Remarks:**

In both the cases entries were not checked by the incharge and less balances were verified by the physical verification committee on 14.09.2009.

**Cost value of total less/non accountal of feed ingredients**

Sr.No.	Name of feed ingredient		Quantity	Amount
1.	Urea	a (i)	20 kgs.	108.00
		(ii)	275.5 kgs.	1330.00
2.	Soya flakes	b (i)	54 kgs.	1109.00
3.	Maize	c (i)	57 kgs.	851.00
		(ii)	136.5 kgs.	1419.60
4.	Maize Maida & Lime Powder	d	19700 kgs.	49846.50
5.	Milk Ration	e	805 kgs.	9660.00
6.	Goat feed and Milk ration	f.	6300 kgs.	78400.00
7.	Cotton seed cake	g. (i)	3040 kgs.	43320.00
	Fishmeal	(ii)	1400 kgs.	28980.00
	DCP,	(iii)	1449.800 kgs	49095.00
	Groundnut	(iv)	440 kgs.	7392.00
		<b>G.Total</b>	33677.8 kgs. or 336.78 qtls.	2,71,511.10

Thus from the above detail it is clear that the entire records of feed ingredients purchased, feed prepared and sold was not kept properly. The physical stock position of purchases, issuance and material sold does not appears to have been properly checked/verified while checking the stock entries and verifying the stock position at the time of annual physical verification by the unit incharge, head of department and physical verification committee. The reasons for ignoring the prescribed methods of checking at all levels needs to be investigated closely, because otherwise had the proper vigilance been exercised at all levels, such serious lapses having huge financial irregularities could have never happened. The immediate steps to make the losses good may be taken and compliance shown to audit.

**Para-20 (4) Non recovery of ₹ 64,595.00 on account of cost of 41.27 qtls. Feed issued to Ph.D. M.Sc. M.V.Sc. Students.**

Feed unit of Animal Nutrition department was managed/run through an independent revolving fund. The primary objective of this unit is to provide quality feed to the farmers, University Dairy Farms, Poultry Units and other government or semi government institutions on very nominal price with very small margin of profit. This unit was not liable to provide free facility to any research or extension programme within or outside the university.

During the checking of feed stock register it was found that during 2009-2010, 41.27 qtls. Feed worth ₹ 64,595.00 was issued from the feed unit to the Ph.D./M.V.Sc. and M.Sc. students for research trials/experiments etc. For this feed no bills were raised and other relevant records such as name of guide, approval of requirement by the student's guide, store indent approved by Head of department/incharge of feed unit and delivery challans etc. were also not put up in audit. Therefore, reasons for not raising the bills of this huge quantity of feed may be investigated and immediate steps to recover the full cost of total feed either from the students or the persons at fault may be taken and compliance intimated to audit. Besides above the entire record of accountal and consumption of feed issued to the students duly verified by their guides alongwith the status reports of concerned projects may also be obtained and got checked in audit. The detail of feed issued to the students is given as under:-

Sr. No.	Date	Name of student	Feed Register No.	Feed preparation Reg. E/P	Particulars	Qty. issued	Rate per kg.	Total Amt. (₹)
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	27.01.09	Dr. Saurbh	6	93/185	Boiler Breeder	100 kgs	15	1500
2.	22.09.09	Dr. Saurbh	6	89/200	-do	350 kgs	15	5250
3.	08.10.09	Dr. Saurbh & Dr.	6	96/201	-do	125 kgs	15	1875
4.	11.12.09	Dr. Raj Bhatt	6	06/205	Boiler Finisher	500 kgs.	16	8000
5.	25.12.09	Dr. Raj Bhatt	6	08/206	-do-	200 kgs	16	3200
6.	02.01.10	Dr. Raj Bhatt	6	10/206	-do-	300 kgs	16	4800
7.	13.01.10	Dr. Raj Bhatt	6	12/206	-do-	50 kgs	16	800
8.	04.02.10	-	6	17/207	-do-	150 kgs	16	2400
9.	29.06.09	Dr. Saurabh Chaunan	6	29/224	Mineral mixture	1 kg	60	60
10.	29.09.09	Dr. Kapil	6	30/224	-do-	1 kg	60	60
11.	12.11.09	Dr. Raj Bhatt	6	13/241	Boiler starter feed	650 kgs	17	11050
12.	08.12.10	Dr. Rahul Sharma	Feed production register	22/227	-do-	600 kgs	17	10200
13.	06.10.10	Dr. Hasan	-do-	34/302	Lair feed	500 kgs	14	7000
14.	12.10.10	-do-	-do-	36/302	-do-	600 kgs	14	8400
					<b>Total</b>	4127 kgs.		64595

**Remarks:** Payments not received in all the cases mentioned above.

#### Para-20 (5)

#### Loss of ₹ 18,633.00 due to less accountal of Plastic bags

(i) The department purchased 1000 kgs. plastic bags of 1 kg. capacity for the packing of mineral mixture from M/s. Sood Enterprises, Palampur vide bill No.772 dated 27.08.2009 @ ₹ 215.00 per kg. + VAT @ 4% amounting to ₹ 2,23,600.00. The stock entry of plastic bags was made in stock book No. 17 Vol-6 vide E/P 1/431. As per detail recorded on the bill in one kg weight 60 packing bags were received. Thus against the total supply of 1000 kgs. 60,000 bags (60x1000) were required to be entered in the stock register, but in the register only 55,000 plastic bags (55x1000) were entered. Thus 5000 plastic bags (60000-55000) were accounted for less in the stock book. The cost price of 5000 bags comes to ₹18633.00 (5000/60x223.60 (215+VAT 4 %), the recovery of which may be effected from the official at

fault under intimation to audit. The reasons for less accountal may be due to either less receipt or misappropriation at later stage. Hence the factual position may be ascertained and intimated.

(ii) Similarly from stock register No. 6 vide entry page No. 23/256 on 04.11.2008 out of opening balance of 340 kgs. plastic bags 2 kgs. were issued and balance was shown 336 kgs. instead of 338 kgs. which was less by 2 kgs.. The cost price of 2 kgs. plastic bags comes to ₹ 239.00 the recovery of which may be made from the defaulter and got checked in audit.

**Para-20 (6) Billing/sale of feed worth ₹ 10,17,000.00 in March, 2013**  
**without its preparation in feed plant.**

(i) During post audit it was found that only in March, 2013 seven bills for the sale of different kinds of feed worth ₹10,17,000.00 were raised on the names of different departments in the university whereas actually for the supply of this huge quantity of feed neither the feed ingredients/inputs materials were purchased nor the feed was physically prepared and supplied to these departments. The detail of such bills is given as under:-

Sr. No.	Bill No.	Date	To whom sold	Item sold	Qty.	Rate per kg.	Amount	Detail of payment received, if any.
1.	56/593	11.03.13	Co.PI,NAIP-1005-44 Vety. Ext. COVAS	UMB 25 kgs.	500 no.	70.00 each	35000	126/5939 dated 15.04.13
2.	56/593	11.03.13	-do-	Special. M.mixture	200 kgs.	75.00	15000	E/P-26/94 of bill register
3.	57/593	12.03.13	Head, Animal breeding	Goat feed	2500 kgs.	15.50	38750	021/5939 dated 06.04.13
4.	57/593	12.03.13	-do-	Special M.mixture	200 kgs.	75.00	15000	E/P-27/95 of bill register
5.	61/593	12.03.13	Dean, COVAS,CSKHPK V	Special milk ration	380 qtls.	1800 per qtl.	684000	074/5939 dated 05.06.13
6.	61/593	12.03.13	-do-	Special M.mixture	400 kgs.	75.00	30000	E/P-31/95 of Bill register
7.	61/593	12.03.13	-do-	UMB	400 no.	70.00 each	28000	
8.	89/593	29.03.13	Scientist Incharge KVK,Bara	Silage packet in drums	45 no.	2100	94500	051/5939 dated 30.04.13
9.	92/593	29.03.13	Head, Vety. Gynecology	Mineral mixture	200 kgs.	75.00	15000	084/5939 dated 24.06.13
10.	94/593	30.03.13	Head, Animal Breeding	Goat feed	350 kgs.	15.50	54250	50/5939 dated 29.04.13
11.	96/593	30.03.13	-do-	Special mineral mixture	100 kgs.	75.00	7500	50/5939 dated 29.04.13
						<b>Total:-</b>	<b>1017000</b>	

**Remarks :** The HOD vide letter No. 1457 dated 18.09.2013 has intimated the feed has not been lifted till 18.09.2013 by the concerned departments.

The head of the Department was requested verbally to give the reasons for raising bills before the actual supply of feed, but when the reply was not received then the matter was taken up vide audit office letter No.02/post audit (AN) dated 12.07.2013 with the Head of the Department to confirm the status of supply of feed in respect of all cases where the bills were raised in advance because till the date of conclusion of audit the feed shown sold against the advance bills was not prepared and supplied to the concerned departments.

The Head, Department of Animal Nutrition vide his office letter No. QSD./AN/COVAS/CSKHPKV/Acctts./1457 dated 18.09.2013 has intimated that “ the material has not been lifted by the concerned departments”. Therefore, it was clear that against the advance bills raised in 03/2013 the material was not issued for months together.

From the above detail it is clear that the payments of 5 bills was received in April, 2013 and the payment of bill No. 61/593 and 92/593 was received in June, 2013. This practice was also prevalent in previous years. **Hence this case is specially brought into the notice of higher authorities to investigate the reasons for developing such a wrong and false practice in the biggest revolving fund account of the university and also to check the accountal and consumption with reference to actual date of supply of feed to these departments, because the payments of all the above bills were cleared in view of all codal formalities done at the department level such as verification of feed material by the inspection committees stock entry made in the stock registers and passing of bills by the D.D.O.s**

(ii) **Advance billing of 35 qtls. milk ration and 65 qtls. goat feed to H.P. Govt. Animal Husbandry Department.**

The Animal Nutrition Department raised bill No. 81/593 on 22.03.2013 for the sale of 3500 kgs. milk ration and 6500 kgs. goat feed to Deputy Director, Animal Husbandry, Kinnaur at Recong-Peo H.P. During post audit it was found that the feed which was shown sold on 22.03.2013 was actually prepared on 25.03.2013 vide feed register entry page 155/148 and 44/376. The actual date of despatch of material and challan No. vide which the feed was despatched, vehicle No., name of driver and date of receipt of feed by the purchasing department and proper receipt of feed was not put up in audit for checking.

Hence all the above records may be put up in audit and the reasons for raising bill of 100 qtls. feed without its availability in stock may be fully justified.

Similarly vide bill No. 82/593, 31 qtls. milk ration was also sold to Co P.I. NAIP, Chamba on 22.3.2013, whereas the same was also prepared on 25.03.2013 vide feed register entry page 155/148.

Therefore, from the above mentioned instances, it is clear that the record was not kept and maintained as per actual transactions and there may be long time difference between the dates mentioned in the stock registers and actual date of transactions. Hence to verify the correctness of all cases, the purchase and sale may be cross checked with the delivery/despatch, challans, vehicle Nos.and APRs etc. Because in post audit without these basic records the factual position could not be verified.

**(iii) Cross checking of consumption of feed materials supplied to the different departments/units in the university against the advance billing/payments.**

During the post audit it was revealed that the practice of raising the bills before the actual supply of material was prevailing for the last 3-4 years. To find out the factual positions in this matter few cases of other departments to whom these bills were raised were test checked in detail and it was found that there was no specific criteria or time limit to supply the feed and in majority of the cases the feed was supplied after 5-6 months of raising the bills, when such bills were raised the word like advance bill or performa bill etc. were also not written. The bills were considered as normal bills and after completing all codal formalities such as making stock entries of feed in stock registers, physical quantity verifications of feed mentioned in the bills by the inspection committees, store keepers and head of the Departments, these bills were got passed for payment immediately after their receipts in the departments and subsequently the payments were also made to the Animal Nutrition Department. No record of advance billing, actual date of supply and actual date of receipt of material by the purchasing departments, mode of transportation and delivery challans etc. was available and put up in post audit for checking. During the audit the stock registers of some departments were cross checked and it was found that after making the entries of material of these advance bills, the material was also shown consumed before its actual receipts or supply by the feed unit which is very serious because otherwise how the material can be consumed before its actual receipt. The reasons for developing such a false and wrong practice in the feed unit is a very serious matter and specially brought into the notice of Comptroller for investigating the factual position and to cross check and ensure that why the material was being supplied late and how it was shown consumed before the actual receipt in the purchasing departments. The few cases are detailed as under:-

Sr. No.	Bill No.	Date	Name of Department	Particulars of feed	Qty.	Actual date of supply	Amount
1.	2.	3.	4.	5.	6.	7.	8.
1.	15/537	30.03.2011	Scientist Incharge, KVK, Bara	UMB	600 No.	09.06.11	84000
				M.mixture	800 kgs.		
2.	11/537	30.03.2011	Co-PI, Vety. AH Extension, COVAS	UMB	716 No.	16.11.11	42960
3.	84/590	21.03.2012	Incharge, Vety. Hospital, Salooni, Chanda	Calf Starter ration	266.660 kgs.	21.06.12	4000
4.	85/590	21.03.2012	-do-	-do-	266.660 kgs.	21.06.12	4000
5.	86/590	21.03.2012	-do-	-do-	266.660 kgs.	21.06.12	4000
6.	95/590	28.03.2012	Co-PI NAIP, Vety. Extension, COVAS	UMB	600 No.	22.06.12	36000
7.	96/590	28.03.2012	Head, Animal Breeding, COVAS	Broiler Starter feed	1000 kgs. 2000	24.05.12	51500
				Grover feed	kgs.		

**Para-20 (7) Huge disproportion in feed production and labour engaged.**

During the post audit the few cases of feed production were test checked and it was found that there was huge disproportion in the quantity of feed prepared and labour engaged. The preparation of feed also depends on the capacity of feed processing unit. It was also found that in majority of the cases the feed was sold on the same date, which does not appears to be possible and practical. In the feed unit different kinds of feed such as chick feed, broiler feed, mineral mixture, UMB, milk ration, calf starter ration, fishmeal, layer egger feed etc. were prepared, but the approved formula for each kind of feed to cross-check the issuance/use of feed ingredients was also not put up in audit, because some of feed ingredients were very costly. Further more the rate of every lot of feed was also to be determined in view of the cost of input materials and labour deployed. Few example of huge disproportion of feed production and labour engaged noticed in the month of March, 2013 are given as under:-

- (i) On 01.03.2013 only 7 DPL's were engaged and one DPL remained on weekly Rest/PH. As per feed register E/P- 144/210, 182 qtls. Chick feed was prepared on 01.03.2013 by the 6 DPL's. This feed was sold from 01.03.2013 to 06.03.2013.
- (ii) On 05.03.2013 six DPL's prepared 178.15 qtls. Special milk ration, rabbit feed and dairy milk ration entered in feed register E/P-43/83, 15/352 and 142/395.
- (iii) On 06.03.2013 only eight DPL's were engaged, one DPL was on weekly rest and remaining 7 DPL's prepared 565.20 qtls. Feed of different kind as under:-

1.	Chick feed	39,800 kgs.	E/P-148/210
2.	Mineral Mixture	160 kgs.	E/P- 05/263
3.	Broiler feed	16,000 kgs.	E/P-190/292
4.	Calf Starter ration	60 kgs.	E/P- 26/315
5.	Broiler starter feed	500 kgs.	E/P-103/404
	<b>G. Total:</b>	<b>56,520 Kgs.</b>	

This feed was sold from 06.03.2013 to 22.03.2013.

- (i) Similarly on 29.03.2013 seven DPL's prepared 300 qtls. feed which was entered in feed register E/P 55/187, 37/443 and 158/418.
- (ii) From 08.03.2013 to 13.03.2013 total 47 mandays were engaged out of 47 only 40 worked in the feed unit and 7 DPLs were given weekly rest. During this period with 40 mandays only one qtl. 11 kgs. feed was prepared.

The full detail of feed prepared and mandays engaged in March, 2013 is given as under:-

Sr. No.	Date of entry of feed in feed register	Total labour/ mandays			Particulars of feed	Total qty. of feed prepared	Feed register E/P No.	Remarks
1.	2.	3.			4.	5.	6.	7.
		Present	PH	Total				
1.	01.03.2013	06	01	07	Chick Feed	18200 kgs.	144/210	Sold during 01.03.13 to 06.03.13
					<b>Total:</b>	<b>18200 kgs.</b>		
2.	04.03.2013	Total mandays on 2,3 & 4.03.2013= 7+6+7=20			Broiler feed	5000 kgs.	188/292	Sold on 04.03.2013
		17	03	20	<b>Total:</b>	<b>5000 kgs.</b>		
3.	05.03.2013	06	01	07	(i) special milk ration	2745 kgs.	43/83	
					(ii)Rabbit feed	70 kgs.	15/352	
					(iii) Dairy milk ration	15000 kgs.	142/395	
					<b>Total:-</b>	<b>17815 kgs.</b>		
4.	06.03.2013	07	01	08	(i) Chick feed	39800 kgs.	148/210	Sold during 06.03.2013 to 22.03.2013
					(ii) M. mixture	160 kgs.	05/263	
					(iii)B Broiler Feed	16000 kgs.	190/292	
					(iv)Calf starter Ration	60 kgs.	26/315	
					(v) B. starter feed	500 kgs.	103/404	
					<b>Total:-</b>	<b>56520 kgs.</b>		
5.	07.03.2013	08	00	08	(i) UMB 16250 kgs.	6500 No.	25/117	
					(ii)M. mixture	1700 kgs.	28/443	
					<b>Total:-</b>	<b>UMB 6500 no. 1700 kgs.</b>		
6.	08.03.2013	06	01	07	(i) Rabbit Feed	12 kgs.	36/335	
					<b>Total:-</b>	<b>12. kgs.</b>		
7.	12.03.2013	Total mandays on 9,10,11 & 12.03.13= 8+8+8+8= 32-5 PH						
		27	05	32	Milk Ration	4.5 kgs.	10/96	
					<b>Total:-</b>	<b>4.5 kgs.</b>		
8.	13.03.2013	07	01	08	Emu-feed	195 kgs.	01/453	
					<b>Total:-</b>	<b>195 kgs.</b>		
9.	18.03.2013	Total mandays on 14,15,16,17 & 18.03.13= 8+8+8+8+8= 40-05 PH						
		35	05	40	(i) M. mixture	2000 kgs.	40/186	
					(ii) B broiler feed	10000 kgs.	194/293	

					<b>Total:-</b>	<b>12000. kgs.</b>		
10.	22.03.2013	Total mandays on 19,20,21 & 22.03.2013 = 8+8+8+8= 32-03 PH						
		29	03	32	Chick feed	10200 kgs.	161/211	Sold on 22 & 28.03.2013
					<b>Total:-</b>	<b>10200 kgs.</b>		
11.	25.03.2013	Total mandays on 23,24,& 25.03.2013= 8+8+8=24-4 PH						
		20	04	24	(i) Broiler starter feed	150 kgs.	20/293	
					(ii) Fish meal	800 kgs.	08/348	
					(iii)Goat feed	6500 kgs.	44/376	
					(iv)Milk ration	6600 kgs.	155/318	
					<b>Total:-</b>	<b>14050 kgs.</b>		
12.	28.03.2013	Total mandays on 26,27 & 28.03.2013= 8+7+8= 23-2 PH						
		21	02	23	Layer Egger Feed	200 kgs.	122/363	
					<b>Total:-</b>	<b>200 kgs.</b>		
13.	29.03.2013	07	01	08	(i)Sp.min. mixture.	500 kgs.	55/187	
					(ii) M. Mixture	10000 kgs.	37/443	
					(iii)Milk ration	19500 kgs.	158/418	
	<b>Total:-</b>	<b>196</b>	<b>28</b>	<b>224</b>	<b>Total:-</b>	<b>30000 kgs.</b>		

(2) Besides above some cases of abnormal/disproportionate production of feed were also noticed during the period from 2010 to 2012, the detail of which are given as under:-

Sr. No.	Date	Item processed	Qty.	Register No.	E/P No.	Qty sold on same day	E/P of qty. sold	Date of sale	Labour engaged on that day in metabolic Stall	Total labour engaged in the month
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
1.	01.06.11	Milk ration	11333 kgs.	1	121/12	-	-	-	3	117
2.	15.02.12	-do-	18900 kgs.	1	298/22	9000 kgs.	299, 300/22	16.02.12	5	126
3.	25.04.12	-do-	10000 Kgs.	1	337/25	-	-	-	6	155
4.	12.07.10	-do- (for dairy)	15000 kgs.	1	11/36	15000 kgs.	12/36	12.07.10	-	-
5.	04.12.10	Type-I milk ration	19600 kgs.	1	63/62	18000 kgs.	64,65, 66/62	06.12.10	Not shown	
6.	01.01.11	-do-	32000 kgs.	1	84/64	10050 kgs.	85,86, 87/64	03.01.11	2	78
7.	11.03.11	-do-	23050	1	127/67	9000	128/67	14.03.11	3	93



			kgs.			5050 kgs.	129 to 132/67	15.03.11		
8.	07.12.12	Sp. Milk ration	9500 kgs.	1	33/81	8000 kgs.	34 & 35/81	07.12.12	3	133
9.	15.02.11	UMB	2000 no.	1	71/103	950 No.	72/103	15.02.11	3	84
10.	22.03.12	UMB	2750 no.	1	185/110	2000 no.	186/110	22.03.12	3	121

From the above detail the following facts were revealed:

- (a) On 01.03.2013 with six mandays 182 qtls. chick feed was prepared.
- (b) On 07.03.2013 with 7 mandays 398 qtls. chick feed and 167.20 qtls. other feed (total 565.20 kgs.) was prepared.
- (c) From 19.03.2013 to 21.03.2013 the prepared feed was not entered in the feed production register and on 22.03.2013, 102 qtls. chick feed was entered vide E/P-161/211. During this period total 32 mandays were engaged 3 remained on weekly rest and 29 present. Hence in 4 days by engaging 29 mandays 102 qtls. chick feed was prepared, which appears to be normal.
- (d) Similarly on 01.06.2011, 15.02.2012 and 25.04.2012 with 14 mandays 402.33 qtls. feed was prepared. On 01.12.2011 and 11.03.2011 with 5 mandays 550.50 qtls. feed was prepared which is not possible.

From the above position it becomes itself very important to find out the actual position, because the production with very small manpower and sale of such huge quantity on the same day is generally not possible. Therefore, to find out the actual position all such cases may be re-checked with reference to labour and infrastructure capacity used from time to time.

#### **Authentication of sales proceeds.**

**To verify the actual position it is very important to cross check all the sales with delivery challans, vehicles No. by which the feed was lifted and receipts obtained at the time of despatch/delivery of feed from the purchasers and if all such records are not available or linked properly, then the possibility of false recording can not be denied which may be examined very carefully, judiciously and in view of practical aspects because from the various aspects as narrated above many things do not held sustainable practically.**

To cross check the cost of every lot of feed the formula approved by the competent authority may also be got checked in audit otherwise the authority to prepare the feed by the DPL's may be fully justified.

#### **Para-20 (8) Non production of record regarding approval of sale rates of feed and other products.**

During the period of report the feed and other products prepared in the feed unit were sold on different rates from time to time. As per the procedure laid down in the university accounts manual, before sale the rates of all the products of university were required to be got approved from the competent authority. In audit to cross check the sale proceeds as per approved rates, the rates approved by the competent authority were not put up. The matter was brought into the notice of Head of the Department verbally, but when the approved rates were

not put up then the matter was also taken by the audit vide post audit requisition No. 1 post audit (Animal Nutrition) dated 05.07.2013 with the Head of the Department. But despite of verbal and written request the HOD did not supply the copies of rates approved from time to time for the sale of Animal Nutrition Department feed unit products.

Therefore, in the absence of approved sale rates, the factual position regarding charging correct rates for the sold material could not be checked. To ensure that in the process of sale of feed and other products university has not suffered any financial loss, the rates approved by the competent authority from time to time for the sale of various products may be got checked in audit and reasons for not providing this important record during the post audit may also be justified. This matter is brought into the notice of higher authorities, because non-production of such important record is a serious financial irregularity.

### **Cash receipt Register**

#### **Para-20(9) (a) Less Deposit of the Income in university revolving fund account.**

While checking the account of income received through receipt books of the department, it was observed that income of the following receipt number was taken in the income register less,. Hence the factual position may be checked and compliance may be shown to audit accordingly.

##### **(i) Receipt No. 046/5089 dated 15.10.2009**

The receipt was issued for ₹ 2,725.00 but later on by altering it ₹ 1,975.00 were deposited vide E/P 131/245 dated 16.10.2009 in the income register, therefore, ₹ 750.00 were deposited less. The reason for less deposit may be given and the loss may also be got recovered from the person at fault and deposited in the department account.

##### **(ii) Receipt No. 028/5411 dated 03.01.2012**

The aforesaid receipt was issued to Shri Krishan Lal for ₹ 200.00 on account of security deposit. But later on this receipt was cancelled without assigning any reason and without obtaining the approval of Incharge. The reason for which may be investigated and either original copy of this receipt may be shown or less account of ₹ 200.00 may be deposited in the university account.

##### **(iii) Receipt No. 081 to 085/5411 dated 25 to 28.05.2012.**

Vide receipts No. 081 to 085/5411, the total of sale/income comes to ₹ 6,945.00 but against these receipts ₹ 6,385.00 were deposited/entered in the income receipt register vide E/P 19/42 on 28.05.2012. Therefore, ₹ 560.00 were deposited less. Hence, the less deposit of ₹ 560.00 may either be got checked in the account and the reasons for not taking this income in the income register may be fully justified or the same may be recovered from the person at fault under intimation to audit.

##### **(iv) Receipt No. 045 to 048/4511 dated 24.06.2009**

Vide receipts No. 045 to 048/4511 dated 24.06.2009, the total of sale/income comes to ₹ 10,100.00 whereas ₹ 10,050.00 was deposited/entered vide E/P 31/225 in income receipt register. Therefore, ₹ 50.00 were deposited less. The less deposit of ₹ 50.00 may be justified or may be recovered from the person at fault under intimation to audit.

**(b) Disposal of Blank Receipts.**

During post audit it was observed that the DDO had not exercised proper checks/vigilance in maintaining the income and stock account. The practice of keeping the receipt books blank is a serious matter, because the misuse of such blank receipts at any level can cause huge financial losses. In feed unit the following cases of keeping the receipts blank were noticed which was very serious.

(i) Receipt book No. 5091 was issued to Shri Ashok Kumar, Metabolic Stall which was used *w.e.f.* 04.02.2010 to 13.05.2010 (Receipt No. 0001 to 00048/5091) and thereafter remained un-used/blank. After some time new receipt book No. 5411 was issued to him on 11.11.2011. Therefore, the reasons of keeping receipt No. 49 to 100 of receipt book No. 5091 blank may be justified.

(ii) Receipt book No. 4512 was issued to Sh. P.P.Sharma in 02/2008. Out of which only one receipt was issued for ₹ 2,148.00 on 06.02.2008 and receipts No. 002 to 00100/4512 are lying un-used till the conclusion of post audit.

(iii) Therefore, the reasons for keeping old receipt Books blank/un-used may be fully justified and besides this the university authorities may ensure that there was no malafied intention to keep the receipt books blank and such receipt books were not misused at any level.

**Para-20 (10). Difference in quantity issued from the feed ingredients stock register and taken in feed processing register.**

As per prevalent practice in the feed unit all the feed ingredients issued from the main stock registers were entered in the feed processing unit and thereafter the prepared feed was being entered in the feed registers. But during test check it was found that in processing register 2500 kgs. maize and 266.5 kgs. mustered cake was taken vide entry page No.25/43 and 74/18 on 15.10.2009 and 12.05.2009. The references/cross entry page No. of this receipt given in the feed processing register were checked and it was found that from the feed ingredient registers on the above mentioned dates, these quantities were not issued and these references were not correct.

Therefore, to cross check the correct accountal of material which was issued from the purchase stock register to prepare the feed the relevant entries may be got checked because the entries of above material does not exist in the stock register. Hence there is every possibility of less or excess accountal of feed ingredients and in such a situation the possibility of financial loss can not be ruled out. Hence the factual position may be ascertained and intimated to audit.

**Para-21 Non-settlement of Audit Paras of Post Audit Reports.**

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

It has been observed that huge numbers of old paras pertaining to various post audit reports are pending for a long period. This issue was taken up with the concerned Heads of departments and comptroller number of times, but no significant progress has been made,

hence to ensure the early settlement of all audit paras of post audit reports, this matter is once again brought into the notice of comptroller and Hon'ble Vice-Chancellor. The department wise detail of post audit reports are given as under:-

<b>Sr. No.</b>	<b>Name of Department</b>	<b>File No.</b>	<b>Period of post audit</b>	<b>Reference No. vide which post audit report issued</b>
1.	Agriculture Engg.	1.	1997-98 & 1998-99	Jt.Co.(Audit)/PLP/2001/-209-11 dated 27.08.2001
2.	Agriculture Engg.	2.	04/1999 to 03/2008	Jt.Co(Audit)/PLP/2009/236-38 dated 01.12.2009
3.	Seed Production Unit	3.	1996-97 & 1997-98	Audit Requisition No. 55 Dated 15.09.1998
4.	Seed Production Unit	4.	04/1998 to 03/2007 04/1998 to 03/2008	Jt.Co(Audit)/PLP/2008/-260-62 dated 19.08.2008
5.	Dean, Basic Science	5.	04/1991 to 3/1994	Dy.Co(Audit)/PLP/1995/162-64 dated 31.03.1995
6.	Dean, Basic Science	5.	1997-98 & 1998-99	Jt.Co.(Audit)PLP/2001/-181-83 dated 17.07.2001
7.	Library	6.	06.08.1976 to 31.08.1992	Dy.Co(Audit)/PLP/1993/116-18 dated 13.07.1993
8.	Library	7.	04/1989 to 03/1991	Dy.Co(Audit)/PLP/92-93/60-63 dated 22.03.1993 & 113-15 dated 13.07.1993
9.	Library	7.	06.08.1976 to 30.08.1992	No.Dy.Co.(Audit)/PLP/1992-93/130 dated 03.10.1992 & 162 dated 04.11.1992.
10.	College of Agriculture	8	-	Audit Requisition No. 255 dated 28.02.1987
11.	Entomology	9	04/98 to 31.03.1999	Jt.Co.(Audit)PLP/2001/173-76 dated 12.07.2001
12.	College of Home Science	10	04/97 to 03/98	Jt.Co.(Audit)PLP/2001/188-90 dated 20.07.2001
13.	Horticulture	11	1997-1998	Audit Requisition No. 107 dated 24.11.1998 & 145 dated 22.01.1999.
14.	Tea Husbandry & Technology	12.	04/2000 to 3/2001	Jt.Co.(Audit)PLP/2001/-236-39 dated 15.10.2001
15.	Tea Husbandry & Technology	12	04/2001 to 03/2011	Jt.Co(Audit)/PLP/2011/-536-39 dated 19.12.2011
16.	DEE (Printing Press)	13	1997-98 to 1998-99	Jt.Co.(Audit)/PLP/2001/-65-68 dated 07.06.2001
17.	Director of Research	14	1983-84 to 1986-87	Audit Requisition No. 66 dated 28.09.1987
18.	Director of Research	14	-do-	Audit Requisition No. 109 dated 06.02.1988
19.	Soil Science	15	04/1986 to 03/1990	Dy.Co(A)/PLP/1995-96/25-27 Dated 19.03.1996
20.	Plant Breeding	16	1979 to 1984	Audit Requisition No. 136 dated 18.10.1985, 130 dated 18.10.1985, 70 dated

				17.08.1985, 248 dated 21.02.1987, 106 dated 03.02.1988
21.	Agronomy	17	-	Audit Requisition No. 125 dated 21.07.1986
22.	Animal Breeding	18	-	Audit Requisition No. 249 dated 21.02.1987
23.	-do-	18	Post Audit of log books	Audit Requisition No. 254 dated 28.02.1987, 58 dated 28.10.88
24.	-do-	18	Post Audit of stock book No.4	Audit Requisition No. 85 dated 27.10.1990
25.	-do-	18	1996-97 & 1997-98	Audit Requisition No. 94 dated 6.11.1998
26.	Vegetable Science	19	1996-97	Audit Requisition No. 32 dated 15.07.1997 and 65 dated 26.09.1998
27.	Vegetable Science	19	1997-98 & 1998-99	Jt.Co(Audit)/PLP/1999/-634-36 dated 08.07.1999
28.	Comptroller Office	20	12/83 to 03/84	Audit Requisition No. 11 dated 03.07.1984
29.	-do-	20	04/84 to 09/84	Audit Requisition No. 130 dated 26.02.1985
30.	-do-	20	10/84 to 01/85	Audit Requisition No. 148 dated 27.03.1985
31.	-do-	20	12/85 to 09/86	Audit Requisition No. 259 dated 28.02.1987
32.	Construction Division	21	-	Audit Requisition No. 167 dated 16.11.1985
33.	-do-	21	1985-86	Audit Requisition No. 102 dated 27.01.1988
34.	-do-	21	04/96 to 08/98	Audit Requisition No. 56 dated 15.09.1998
35.	RSS, Malan	22	1997-98 & 1998-99	Audit Requisition No. 05 Dated 22.04.1999
36.	RWRC, Malan	23	1999 to 03/2008	Jt.Co(Audit)/PLP/2009/59-63 dated 08.06.2009
37.	RRS, Bajaura	24	04/1984 to 9/1984	Audit Requisition No. 1 dated 04..04.1986, 114 dated 11.07.1986, 105 Dated 15.02.1989
38.	RRS, Bajaura	24	-do-	RAE/PLP/1986-87/367-70 Dated 22.07.1986
39.	RRS, Bajaura	24	04/97 to 12/98	Jt.C0(Audit)/PLP/1999/06 dated 24.04.99
40.	HAREC, Bajaura	25	01/1999 to 03/2009	Jt.Co(Audit)/PLP/2009/242-45 dated 22.12.2009
41.	RRS Dhaulakuan	26	04/97 to 12.03.1999	Jt.Co.(Audit)PLP/1999/-661-64 dated 06.08.1999
42.	ORS, Kangra	27	04/2000 to 03/2004	Jt.Co.(Audit)/PLP/2005/-

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

## **Para-22      Audit Requisitions**

The year wise detail 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-23      Settlement of old audit paras, audit requisitions and recovery made amounting to ₹ 12,47,172.00 during the period of current report.**

During the period of current audit report the matter for settlement of old audit paras was taken several times with the university administration and also launched special campaigns to review the old paras of previous audit reports and settled 21 main paras, 14 sub-paras and 61 audit requisition and recovery to the tune of ₹ 12,47,172.00 has been made. The full detail of which is given in **Annexure-D** of this report.

## **Para-24      Conclusion**

The main sources of university receipts/income are grants-in-aid from H.P. state govt. and govt. of India. The total domestic income including the amount of paid seats in various colleges and 30-35% institutional charges debited to all the projects is less than five percent of the total expenditure which is required to be increased to meet out the increasing expenditure of the university. The university administration should make the road map for commercial use of guest/rest houses and farmers hostels whenever these are not required for university activities. In many Departments like Floriculture, Vegetable, Tea and Fisheries etc. there is a huge scope for increasing the income. Besides taking steps for increasing the income, it is also very important to curtail the expenditure. Huge recoveries on account of wrong pay fixations, grant of advance increments, promotions made in personal promotion scheme and

career advancement scheme and minus bill of Construction Division have been pointed out in audit, but for the last so many years the required action has not been taken despite of clarifications issued by the govt. Hence it is again stressed that in respect of all the cases of over-payments and serious financial irregularities pointed out in the post audit of Animal Nutrition Department, COVAS, CSK HPKV, Palampur where huge amounts are recoverable from the defaulters university employees, immediate steps may be taken, because this will not only improve the financial health, but it will help to discourage the wrong practices in the institution. Local Audit Department is very grateful for 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 Head of the Departments and their view points wherever necessary have also be incorporated in the report.

Subject to audit observations of this audit report the maintenance of accounts of CSKHPKV, Palampur was satisfactory.

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

Sd/-  
Director,  
Local Audit Department,  
Himachal Pradesh Shimla-9.

**Note : Audit Report was issued vide this office letter No. Fin(LA)H(2) C(15)XI(ii)320/80-45-7737-7739, dated 23-12-2014**

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**Part- II**

**Last Audit Reports**

The 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)& 20**

The pay of all these Scientists 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 out of total 24 cases which were pointed out by the audit, the recovery of over/excess payment has been made from six Scientists during the period of current report. The latest position of this paras is as under:-

(ii) Out of total 24 cases pointed out by the audit, recovery in respect of the following 6 cases amounting to 44,633.00 has been made, hence these are deleted/settled:

**(a) Settled**

Sr.No.	Name & Designation of Scientist	Latest Position	Recovery effected
1.	Dr. K.K. Dogra, Bio-Chemist	Recovery of Rs. 1714.00 checked hence settled in 2012-2013. (E/P-38/82)	1714.00
2.	Dr. C.M. Sharma, Scientist Soil	Recovery of Rs. 6474.00 checked hence settled in 2008-2009 (E/P173/23)	6474.00
3.	Dr. R.C. Jaggi, Scientist Soil	Recovery of Rs. 8133.00 checked hence settled in 2008-2009. (E/P173/23)	8133
4.	Dr. O.C. Kapoor, Scientist Soil	Recovery of Rs. 10383.00 checked hence settled in 2008-2009. (E/P330/75) (Register. No.1)	10383.00
5.	Dr. Kamlesh Gupta (Animal Breeding)	Recovery of Rs. 8964.00 checked hence settled in 2010-2011. (E/P 3/56)	8964.00
6.	Dr. S.P. Dev, Scientist Soil	Recovery of Rs. 8965.00 checked hence settled in 2009-2010. (E/P 1/35)	8965.00
		<b>G. Total:</b>	<b>44,633.00</b>

**(b) Outstanding**

Sr.No.	Name & Designation of Scientist	Latest Position
1.	Dr. Mahavir Singh, Sr. Entomologist	No action has been taken
2.	Dr. N.D. Rana, Sr. Plant Breeder	No action has been taken
3.	Dr. S.D. Shankhayan, Prof. Soil	No action has been taken



4.	Dr. I.S. Chakor, Sr. Agronomist	No action has been taken
5.	Dr. M.K. Jain Associate Prof. Pl. Phy.	No action has been taken
6.	Dr. R.D. Sood, Soil Chemist	No action has been taken
7.	Dr. V.K. Sood, Pl. Pathologist	No action has been taken
8.	Dr. S.L. Sharma, Rice Breeder	No action has been taken
9.	Dr. B.C. Kaistha, Associate Prof. Chemistry	No action has been taken
10.	Dr. B.P. Kaistha, Associate Prof. Soil	No action has been taken
11.	Dr. S.M. Suri, (Ento)	No action has been taken
12.	Dr. M.C. Garg, Associate Prof. (Ani.P.)	No action has been taken
13.	Dr. D.N. Vaidya, Associate prof. (Ento)	No action has been taken
14.	Dr. B.K. Sharma, Scientist	No action has been taken
15.	Dr. M.L. Rishi, Prof. Agr. Econ.	No action has been taken
16.	Dr. R.P. Kaushal, Pl. Path.	No action has been taken
17.	Dr. J.C. Bhandari (Pl. Breeding)	No action has been taken
18.	Dr. G.K. Sood, (Pl. Pathology)	No action has been taken

(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 detail 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 account/consumption of this huge quantity of steel. Reason for not taking any action for the account 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 detail of which is given in the para. The account 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 account of 0.345 M.T.(32 mm tor steel) which was transferred from administrative block to auditorium block vide MAS register page-4 entry No. 30 may also be got checked in audit.

### **3. Para 19(2)(2)**

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

### **4. Para 19(2)(3)**

119.630 M.T. steel of different dia was transferred from other various works/sub divisions the full detail 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 record 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 record 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**

- (i) Para 24(3) & (4) no action has been taken therefore the compliance may be ensured at the earliest.
- (ii) 24(5) compliance seen, hence Settled (PSR P/E84/44(a))

**(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 ₹ 20000.00 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 was 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 seems to have been taken to avoid such losses in future by the head of the department. Therefore, the matter is required to be investigated immediately so that losses may be made good at the earliest.

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

The compliance in respect of remaining para i.e. 29 (2),(5) 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 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 **Non-recovery of over/excess payments of salary from the Asstt. Scientists/equivalent promoted to the next higher rank under Personal Promotion Scheme.**

Vide Registrar office order No.5-118/2002-CSKHPKV(Estt.-I)/-5972-6031 dated 21.01.2003, the promotion order of 36 assistant scientists were issued under personal promotion scheme from the dates mentioned against each scientist. These promotions were made effective from 1988 to 1995. These scientists draw higher pay under C.A.S. till 08/2003 which was to be recovered from them. Till to date out of 36 cases recovery in respect of following seven(07) cases amounting to ₹ 4,08,211.00 has been made, hence these are deleted/settled and in remaining twenty nine (29) cases no action has been taken which is very serious. The detail of settled and out standing cases is given in (a) and (b) as under:-

Out of total 36 cases pointed out by the audit, recovery in respect of the following 07 cases amounting to ₹ 4,08,211.00 has been made, hence these are deleted/settled.

### (a) Settled

Sr.No.	Name & Designation of the Scientist	Amount recovered	Para Settlement Register No.& P/E No.
1.	Dr. J.S. Chauhan, Asstt. Prof. (Animal Science)	96941.00	75//331 (1)
2.	Dr. V.K.Suri, Asstt. Scientist, Soil	7900.00	25/180 (2)
3.	Dr. Jitender Paul, Asstt. Scientist(Pl. Path)	81179.00	26/187 (2)
4.	Dr. S.K.Sharma, Asst. Prof. (Agri. Economics)	0	26/186 (2)
5.	Dr. Prikshi Plaha, Asstt. Plant Breeder	65266.00	33/11 (2)
6.	Dr. S.K.Sugha, Asstt. Prof.(Pl. Path.)	34864.00	34/03 (2)
7.	Dr. H.R. Sharma	122061.00	53/06 (2)
		<b>4,08,211.00</b>	

### (b) Outstanding

Sr.No.	Name & Designation of the Scientists	Latest Position
1.	Dr.(Mrs.) Sudershma Bhateria, Asstt. Scientist (Pl. Breeding )	No action has been taken
2.	Dr. R.P. Kaushik, Asstt. Scientist,	No action has been taken
3.	Dr. O.P.Sood, Asstt. Plant Breeder	No action has been taken
4.	Dr. Shyam Verrma, Asstt. Plant Breeder	No action has been taken
5.	Dr. J.C. Gupta, Asstt. Plant Breeder	No action has been taken
6.	Dr. K.S. Rana, Asstt. Extn. Spl.(Plant Pathology)	No action has been taken
7.	Dr. Dhanbir Singh, Asstt. Scientist (Plant Pathology)	No action has been taken
8.	Dr. B.M.Sharma, Asstt. Plant Pathologist	No action has been taken

9.	Dr. Jagmohan Badyal, Asstt. Prof. (Horticulture)	No action has been taken
10.	Dr. Surinder Bhan, Asstt. Prof. (Horticulture)	No action has been taken
11.	Dr. R.M.Bhagat, Asstt. Soil Chemist (as per order Sr. No. 15)	No action has been taken
12.	Dr. S.K. Bhardwaj, Asstt. Sci. Soil	No action has been taken
13.	Dr. Sant Parkash, Asstt. Extn.Spl.(Vegetable)	No action has been taken
14.	Dr. T.R. Nandal,AES (Vegetable)	No action has been taken
15.	Dr. S.S. Kanwar, Asstt. Microbiologist	No action has been taken
16.	Dr. J.S. Thakur, AES, Animal Sci.	No action has been taken
17.	Dr. S.K. Kaushal, Asstt. Prof. (Plant Physiology)	No action has been taken
18.	Dr. K.P.Shigh, Asstt. Scientist (Plant Physiology)	No action has been taken
19.	Dr. R.G. Sud, Asstt. Prof. (Chemistry)	No action has been taken
20.	Dr. C.K. Oberoi, Asstt. Organic Chemistry	No action has been taken
21.	Dr. N.K.Gupta, Asstt. Prof. (Zoology)	No action has been taken
22.	Dr. Kamlesh Singh, Asstt. Statistician	No action has been taken
23.	Dr. M.S. Kanwar, Asstt. Prof. (Vety. Surgery)	No action has been taken
24.	Dr.(Mrs.) Promila Kanwar, AES(Home Science)	No action has been taken
25.	Dr. Karam Singh Thakur,Asst. Scientist (Agronomy)	No action has been taken
26.	Dr. Dinesh Badyala, Asstt. Scientist (Agronomy)	No action has been taken
27.	Dr. Rajesh Garg, Asstt. Scientist (Entomology)	No action has been taken
28.	Dr. R.M. Bhagat, Asst. Entomologist (as per order Sr. No. 35)	No action has been taken
29.	Dr. Pawan Kumar Mehta, Asstt. Scientist (Entomology)	No action has been taken

### 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            Compliance verified, hence para settled.(Para settlement register P/E 79/6)**

**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 detail 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.**

(i) Out of total nine cases pointed out by the audit, recovery in respect of the following five cases amounting to ₹ 52,737.00 has been made, hence these are deleted/settled

**(a) Settled**

Sr.No.	Name & Designation	Sr. No. in Audit Para	Amount recovered	Para Settlement register P/E No.
1.	Sh. Jyoti Swroop Sharma, Jr. Technical Assistant	9	5039.00	82/35
2.	Sh. Avinash Sharma, Sr. Technical Assistant	8	16432.00	84/45
3.	Sh. Bhawani Prasad, Sr. Technical Assistant	3	7406.00	84/47
4.	Sh. Amar Nath Walia, Jr. Technical Assistant	7	15016.00	85/61
5.	Sh. Rama Nand Sharma, Sr. Technical Assistant	1	8844.00	85/62
		<b>G. Total:</b>	<b>52,737.00</b>	

(ii) In respect of the remaining four cases the needed action is still awaited, hence the needful may be done immediately and compliance to audit:-

**(b) Outstanding**

Sr.No.	Name & Designation	Sr. No. in Audit Para	Amount to be recovered
1.	Sh. Pardeep Kumar Sharma, Sr. Technical Assistant	2	1543.00

2.	Sh. Desh Raj Sharma Sr. Technical Assistant	4	12406.00
3.	Sh. Bihari Lal, Sr. Technical Assistant	5	6616.00
4.	Sh. Surjeet Singh, Sr. Technical Assistant	6	12829.00
		<b>G. Total:</b>	<b>33394.00</b>

(A.R. No., 17, 19, 20, 22 & 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 ₹ 20,222.00 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.

**(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.

### **(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.

(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.

### **(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 outstanding amount.

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

#### **10. Para-32. Defiance of verification of store/stock rules by the university authority.**

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

(ii) The store articles, computers, printers, lab equipments and farm and other machinery which was purchased out of projects funds were entered at the initial stages in the stock registers of the concerned projects, but after the closing of these projects, the material was not transferred to the permanent stock registers of the concerned departments and it was also noticed that no proper inventory of the stock register was maintained in the departments. Therefore, para 32 (ii) of audit report for the period 2005-2006 needs serious attention and immediate steps to account for the material having huge value in crore may be completed and compliance shown to audit.

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

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

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

(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.

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, except the disposal of Sr.No.1,2,6 & 8 shown, neither its cost has been recovered nor any action taken against the defaulters which may be done immediately.

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

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

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

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

But despite of audit observations the department could not account for/justify the work of these tractors and reply of audit observation has not been furnished which is very

serious. Therefore after ascertaining the factual position the required action may be taken immediately and compliance shown to audit.

**(5) Non realization of outstanding payments amounting to ₹ 1,92,422.00 (Full detail 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 38.500 kgs. (Bevistin worth ₹ 18094.00 (i & ii)**

No record was put up in support of issuance of 38.500 kgs. Bevistin 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) Compliance verified, hence para settled. (PSR P/E 84/44(a))**

**(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 Compliance verified, hence para settled. (Para settlement register P/E 79/04)**

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

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.**

In this para the recovery from five scientists was pointed out, the latest position of this para is as under: -

Sr.No.	Name & designation of the Scientist	Latest position
1.	Dr. K.S. Chandel, (Vegetable)	Recovery of ₹ 1,35,993.00 has been made and verified in audit hence settled. (PSR P/E 84/48)
2.	Dr. Arun Kumar, Senior Scientist (Entomology).	No action has been taken.
3.	Dr. S.C. Negi, Scientist (Agronomy).	No action has been taken.
4.	Dr. S.K. Chauhan (Agri. Economics).	No action has been taken.
5.	Dr. D.R. Thakur (Agri. Economics).	No action has been taken.

(A.R. No. 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 the 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 rules 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 the 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 Compliance verified, hence para settled.  
(Para settlements register P/E No.79/7)**

**6. Para-15 Compliance verified, hence para settled.  
(Para settlements register P/E No.83/42)**

**7. Para-18 Compliance verified, hence para settled.  
(Para settlements register P/E No.79/8)**

**8. 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 rates 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)]

**9. 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))

**10. Para-22 Compliance verified, hence para settled.  
(Para settlements register P/E No.79/9)**

**11. 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)

**12. Para-24 Compliance verified, hence para settled.  
(Para settlements register P/E No.79/10)**

**13. Para-25 Compliance verified, hence para settled.  
(Para settlements register P/E No.79/3)**

**14. 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).**

(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 detail 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)

**15. 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 rules. Therefore, it may be rectified immediately to present the true picture of accounts of the university.

**(P) Audit Report for the period from 01.04.2008 to 31.03.2009****1. Para-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 67 cases the records of only 11 cases (serial No.1,3,12,13,15,19, 39,41,57, 62 & 69 of audit para 13 of 2008-2009 were put up in audit. Hence the remaining 56 cases may be attended on priority basis and compliance intimated to audit.

(Total cases 69 settled in 2011-2012= 2 & 2012-2013= 11)

(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** Compliance verified, hence para settled.  
(Para Settlement register P/E No.80/22)

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 transfered 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** Compliance verified, hence para settled.  
(Para Settlement register P/E No.83/42)

11. **Para 20** Compliance verified, hence para settled.  
(Para Settlement register P/E No.79/11)

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** Compliance verified, hence para settled.  
(Para Settlement register P/E No.82/42)

- 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 ₹ 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 detail 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 irrigation systems distributed by the 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. The latest position of this para is as under:-

Sr. No.	Name of KVK & Research Station	Cost of irrigation & Sprinkler System	Name of Project/ Scheme	Reference of Audit Requisition No and date	Latest position
1.	K.V.K., Sundernagar	255105.00	Ad hoc GOI-435-90 Ad hoc GOI-435-82	151, 28.01.2009	Relevant records checked and settled (PSR P/E 82/37)
2.	MAREC, Sangla	60000.00	Ad hoc GOI-435-84	158, 16.02.2009	No action has been taken
3.	MAREC, Sangla	149938.00	Ad hoc GOI-435-84	191, 16.03.2009	No action has been taken
4.	RSS, Lari	79542.00	Ad hoc GOI-435-85	200, 31.03.2009	No action has been taken
5.	HAREC, Dhaulakuan	91079.00	Ad hoc GOI 435-73	202, 31.03.2009	No action has been taken
6.	HAREC, Dhaulakuan	119768.00	Ad hoc GOI 435-73	217, 31.03.2009	No action has been taken
7.	HAREC, Dhaulakuan	21385.00	Ad hoc GOI 572-73	219, 31.03.2009	No action has been taken
	<b>Total:-</b>	<b>521712.00</b>			

(A.R. No. 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 detail 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/justify 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/justify 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 suger 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 cuased 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/officials 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. 242-45 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 departemnt on account of penalty/short deposit of income tax by the Comptroller office,temporary advance amounting to ₹ 20,948.00 was admitted in audit subject to the condition that the entire amount of penalty/short deposit may be recovered from the defaulter employees of the university and got adjusted, but the compliance is still awaited.

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

**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 retrial benefits. But still no action has been taken which is very serious.

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

**3. 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)

**4. 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 adjustment 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)

**5. 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)

**6 Para-17 Payment of demurrage charges amounting to ₹ 8,930.00 in the purchase case of Atomic Absorption 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)

**7. 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 detail 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)

**8. Para-20 Compliance verified, hence para settled.  
(Para settlements register P/E No.79/1)**

**9. 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)]

10. **Para-22** Compliance verified, hence para settled.  
(Para settlements register P/E No.79/5)

11. **Para-23** Compliance verified, hence para settled.  
(Para settlements register P/E No.83/42)

12. **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)]

13. **Para-25** Compliance verified, hence para settled.  
(Para settlements register P/E No.83/42)

14. **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)]

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

Out of 6 Nos STDR/FDRS cases pointed out vide this para, four No cases appearing at serial No. 3 to 6 have been settled and still an amount of ₹ 19,14,077.00 on account of loss of interest due to premature encashment two Nos. STDR/FDRS, may be obtained & shown to audit alongwith full justification of pre-mature encashment of the FDRS.

**16. 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 ₹ 29,960.00 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)

**17. 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 the 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-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. (Latest position of Sr. No. 1 & 5, para settlement register P/E No.71/02 & 71/03).

**2. 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.

**3. 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)

**4. 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)

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

In this para the cases of three Scientists were pointed out the latest position of which are as under:-

Sr.No.	Name of Scientist	Latest position
1.	Dr. Adarsh Kumar, COVAS	Recovery of ₹ 90429.00 verified, hence settled (Para Settlement register P/E No. 82/34)
2.	Dr. A.K. Goel, COA	No action has been taken
3.	Dr. V.K. Suri, COA	No action has been taken

Hence the needful in case of Sr. No. 2 & 3 may be done immediately

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

**6. 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.

[A.R. No. 100 dated 04.12.2010, XEN (D)]

**7. 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)

**8. 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 detail 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 as 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 apporved 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 quantity 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 processing unit is a serious matter which may be looked into immediately.

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

**9. 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)

**10. 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 the Comptroller, but till to date no action has been taken to settle these audit observations. Therefore, to stop such unwanted practices in future the lapses pointed out may be dealt seriously and compliance intimated to audit.

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

**11. 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)

**12. 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.



**13. 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)]

**14. 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.)

**15. 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 with the E.O. 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 shown to audit.

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

**16. 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 momentoes 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 such prizes to the employees may be justified under the rules or expenditure re-imbursement to students fund account and compliance initmated to audit.

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

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

Latest position has been given in para No 21 of audit report for the year 2012-2013, hence para deleted from the audit report of 2010-2011.

**(S) Audit Report for the period from 01.04.2011 to 31.03.2012**

**1. Para-4 Retrenchments and recoveries amounting to ₹ 26, 22,618.00.**

Para was informatory, hence settled.

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

Latest position has been given in para No. 5 of audit report for the year 2012-2013, hence para deleted from the audit report of 2011-2012.

**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 2012-2013, hence para deleted from the audit report of 2011-2012.

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

Latest position has been given in para 7 of audit report for the year 2012-2013, hence para deleted from the audit report of 2011-2012.

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

Latest position has been given in para No. 8 of audit report for the year 2012-2013, hence para deleted from the audit report of 2011-2012.

**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 2012-2013, hence para deleted from the audit report of 2011-2012.

**7. 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.**

Out of total recoverable amount of ₹ 17,06,064.00 (Serial No. 1 to 9 and 11 to 25 total 24 Nos) during 2012-2013 an amount of ₹ 2,25,882.00 (₹ 34,543+1,52,834+38,505+2,25,882.00) has been recovered from S. Shri Kapoor Chand(Sr. No.5) Satish Kumar Sharma (Sr.No. 22) and S.D. Dwivedi(Sr. No. 23) and for the remaining recovery of ₹ 14,80,182.00 from 21 Technical Assistants no action has been taken by the university administration, whereas all benefits have been released against the benefit given in lieu of ACP benefit.

Therefore, immediate steps to recover this huge amount may be taken and compliance intimated to audit.

(Note: Sr. No. 10 settled in 2011-2012 & Sr. No. 5,22 & 23 settled in 2012-2013, (Para Settlement register P/E 81/29 & 30 & 83/40)

**(a) 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, 2013, but to club all the contents of this major issue, part-B has been included in this report in advance..

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

Recovery amounting to ₹ 11,201.00 made from Shri Ram Krishan, Beldar has been verified, hence para settled. (Para Settlement register P/E No.82/39)

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

Total recovery amounting to ₹ 9,374.00 made from all the four pensioners has been verified in audit, hence para settled. (Para Settlement register P/E No.80/23)

**10. 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.**

Total recovery amounting to ₹ 3,519.00 made from Sh.Chaman Lal, Peon has been verified, hence para settled. (Para Settlement register P/E No.81/31)

**11. 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.**

Credit on account of recovery of ₹ 1,44,000.00 verified in Bank Account No. 1064034235. Hence para settled. (Para Settlement register P/E No.83/43)

**12. 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).**

Justification given by the Estate Officer alongwith compliance verified in audit. Hence paras settled. (Para Settlement register P/E No.83/42)

**13. 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))**

The recovery on account of award of work over and above the justified and prevailing market rates amounting to ₹14,574.00 is still awaited. Hence the needful may be done at the earliest and compliance intimated to audit.

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

**14. 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.**

No. action has been taken by the university administration to recover the balance amount of leave salary and pension contribution amounting to ₹ 2,41,619.00 in respect of Dr. P.D. Sharma from ICAR, New Delhi. Hence immediate steps may be taken to recover the payment and compliance intimated to audit.

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

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

Against the total advance of ₹ 1,44,000.00 drawn by the Department of Vety. Microbiology and Entomology (99,000+45,000), the three advances amounting to ₹ 99,000.00 (14,000+51,000+34,000) drawn by Vety.Microbiology have been adjusted and the advances drawn by Entomology Department amounting to ₹ 45,000.00(Sr. No. B (1) & (2) are still

pending for adjustment. Therefore needful in respect of Sr.No. B(1) & (2) may be done immediately and compliance intimated to audit.

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

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

Except serial No. A (3) Dr. Rajesh Rajput, no action has been taken on this para which is very serious. Hence the compliance in respect of remaining 8 cases may be ensured at the earliest.

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

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

Serious irregularities such as purchase of material worth ₹ 32,316.00 before the drawl of advance, difference in the total quantity purchased and further distributed to the farmers etc. were pointed out but no action has been taken by the administration to find out the reasons for all the serious lapses. Hence the needful may be done and compliance intimated to audit.

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

**18. 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.**

The matter regarding regularization of expenditure incurred out of various State and GOI schemes to provide funds to Agro-Club Festival by drawing advance worth ₹ 5,000.00 from each scheme is still lying pending as no action in this regard has been taken. Therefore, needful may be done at the earliest and compliance intimated to audit.

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

**19. 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 book published by the university on “Proceedings of National Conference on Seabuckthorn” the advertisement of four firms were also printed. The advertisement charges as per norms/rates fixed by the university were not deposited in the university account. Similarly, some example of very poor printing were also pointed out in audit. But neither the charges have been recovered and deposited nor any recovery for bad printing has been made so far which is very serious financial irregularity. Hence, the reasons for not depositing the advertisement charges and making recovery for bad printing of book may be checked by the higher authorities and needed action may be taken immediately under intimation to audit

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

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

55 Nos. cheques worth ₹ 1,47,387.00 were issued during the period from 17.01.2006 to 15.12.2009. These cheques were not presented for payment. The validity of any cheque remains for six months from the date of issue but these cheques were taken as such in the accounts books whereas the amount of these cheques should have been treated as income and the expenditure of respective scheme reduced to the equal amount of the cheques issued. Therefore, the compliance may be ensured and intimated to audit.

(Audit Requisition 105 dated 02.02.2012, Comptroller Office)

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

The compliance of H.P.Govt.Department of Finance (Regulation), Mem.No. Fin(C)B(7)-4/2002, dated 07.07.2007, the retiral benefits on N.P.A. during the period from 01.01.2006 to 30.06.2007 were not admissible and all cases were to be reviewed. Despite of taking this matter several times with the university administration, this issue is still pending for taking final action. Hence, the needful may be done and compliance intimated to audit.

(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)**

The purchase of Pellet Mill was made by the Head of Department by drawing the advance and while checking the adjustment account in audit some serious irregularities such as no mention of capacity of mill in the NIQ as well as bill of supply, despite of advance payment in 2009 the mill was finally installed in 2011 after more than 27 months, but still no action has been taken to justify the late installation which has caused huge financial loss to the university. Therefore, the needful may be done now 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.**

Out of temporary advances drawn for making purchases from the DGS&D approved firms, the purchases were made from the local sub-dealers and no proof of despatch of material from the approved rate contract firm were put up. The matter was reported to the Comptroller & Hon'ble Vice-Chancellor to stop such practice and it was also decided that in all such cases where the supply is made by the sub-dealers on behalf of DGS&D approved firm the sub-dealer will submit the proof of despatch of material by the approved rate contract firm with the supply of material. Therefore, in all cases pointed out in the audit para the needful may be done and compliance intimated to audit.

(Audit requisition No. 69 dated 31.03.2012, 99 dated 17.11.11 & 130 dated 31.03.2012,)

**Annexure- “A”**

(Referred to in Para 2 Part-I of the Audit Report for the year 2012-2013)

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	153023459.34
2.	General Provident Fund Account(A/c. No. 01170065016)	582871213.49
3.	Employees Welfare Fund Account No.1170065044	416765.52
4.	Saving Bank Account No.1945151 operated by Comptroller	24166.65
5.	Book Bank Account operated by the Librarian	101273.40
6.	Purchee Fee Account operated by CMO	19993.10
7.	Student Fund Account operated by S.W.O.	9672073.81
8.	Securities/Earnest Money and Misc. Deposit	4399066.15
9.	Student Fund Account being operated by: Dean, P.G.	8975378.70
10.	Student Fund Account being operated by: Dean, College of Agriculture	9954101.07
11.	Student Fund Account being operated by: Dean, College of Vety.& Animal Sciences	5483799.41
12.	Student Fund Account being operated by: Dean, College of Basic Sciences	7935014.31
13.	Student Fund Account being operated by: Dean , College of Home Sciences	2033648.93
14.	Pension Corpus Fund Account (A/c. No. 01170065023)	25267668.00
15.	Contributory Pension Scheme	47672533.00
16.	Revolving Fund Account of Sr. Seed Production Unit	499791.77
17.	Revolving Fund Account of Sr. Seed Production Unit	166041.21
18.	Revolving Fund Account of Head, Plant Breeding	207252.03
19.	Revolving Fund Account of Head ,Plant Breeding	19528.25
20.	Revolving Fund Account of Asstt. Engineer (Maint.)	2138027.73
21.	Revolving Fund Account of Asstt. Engineer(Workshop)	193728.48
22.	Revolving Fund Account of Scientist Incharge, RSS, Malan	115899.20
23.	Revolving Fund Account of Scientist Incharge, RSS, Akrot	178871.82
24.	Revolving Fund Account of Scientist Incharge, K.V.K. Bajaura	221996.00
25.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	2097065.29



26.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	90408.68
27.	Revolving Fund Account of Associate Director, RRS, Kukumseri	278335.99
28.	Revolving Fund Account of Vegetable Science	213066.20
29.	Revolving Fund Account of Associate Director, RRS, D/kuan	1484578.45
30.	Revolving Fund Account of Associate Director, RRS, Bajaura	643328.00
31.	Revolving Fund Account of Fisheries(COVAS)	84571.91
32.	Revolving Fund Account of ORS, Kangra	301541.00
33.	Revolving Fund Account of ORS, Kangra	91602.00
34.	Revolving Fund Account of Land Scaping Unit	171896.55
35.	Revolving Fund Account of Dean, COBS	452969.10
36.	Revolving Fund Account of Associate Prof. K.V.K., Bara	1330672.11
37.	Revolving Fund Account of Animal Breeding & Genetics	218061.23
38.	Revolving Fund Account of Animal Nutrition	5516820.61
39.	Revolving Fund Account of Scientist Incharge, KVK, Una	918153.86
40.	Revolving Fund Account of Dean, COA.	161729.74
41.	Revolving Fund Account of Dean, COHS	19346.12
42.	Revolving Fund Account of Plant Pathology	646547.87
43.	Revolving Fund Account of Incharge, BRSS, Nagrota	140675.00
44.	Revolving Fund Account of Agronomy	64161.14
45.	Revolving Fund Account of Scientist Incharge, KVK, Mandi	1005275.55
46.	Revolving Fund Account of Librarian, Palampur	2759954.42
47.	Revolving Fund Account of Comptroller office	3476490.16
48.	Revolving Fund Account of Director of Ext.Edu.	646445.37
49.	Revolving Fund Account of T.H.T.	168733.47
50.	Revolving Fund Account of Horticulture	3867163.54
51.	Revolving Fund Account of Dean, COVAS.	70424.45
52.	Revolving Fund Account of Sr. Seed Production Scientist	179011.21
53.	Revolving Fund Account of Director of Research	177695.45
54.	Revolving Fund Account of Chief Medical Officer.	203597.83
55.	Revolving Fund Account of Comptroller Office.	2185268.61
56.	Revolving Fund Account of Director of Ext.Edu.	352485.14
57.	Revolving Fund Account of Director of Research.	43662.21
58.	Revolving Fund Account of Dean, COVAS	255317.93
59.	Revolving Fund Account of Dean, COA.	23490.41
60.	Revolving Fund Account of Comptroller Office.	61139.72
61.	Revolving Fund Account of Head Deptt. of Soil Science	1237406.85
62.	Revolving Fund Account of Scientist Incharge, RSS, Sangla	589145.00
63.	Revolving Fund Account of Head, Agro forestry.	4484.84
64.	Revolving Fund Account of Officer Incharge, Live Stock Farm.	387999.45
65.	Revolving Fund Account of Executive Engineer, Construction	1476174.44
66.	Revolving Fund Account of Sr. Seed Production Scientist	463886.36

67.	Revolving Fund Account of Associate Director, RRS, D/kuan	5637.60
68.	Revolving Fund Account of Head, Agriculture Engineering.	327453.63
69.	Revolving Fund Account of Scientist Incharge, KVK, Kangra	4960701.33
70.	Revolving Fund Account of Assoc. Dir. RRS, Bajaura	452539.00
71.	Revolving Fund Account of Assoc. Dir., D/kuan	152601.34
72.	Revolving Fund Account of RSS, Lari	245236.26
73.	Revolving Fund Account of Estate Officer, CSKHPKV	45277.60
74.	Revolving Fund Account of Estate Officer, CSKHPKV	842983.50
75.	Revolving Fund Account of Plant Physiology	257039.90
76.	Revolving Fund Account of D.E.E.	627580.27
77.	Revolving Fund Account of R.S.S. Berthin	410227.00
78.	Revolving Fund Account of Kukumseri	487377.58
79.	Revolving Fund Account of Trust Fund of Comptroller	421752.83
80.	Revolving Fund Account of SPS	122040.00
81.	Revolving Fund Account of Agronomy	351698.00
82.	Revolving Fund Account of Nodal Officer	2614557.00
83.	Revolving Fund Account of Dean COHS	514716.00
84.	Revolving Fund Account of Vety. Physiology	112141.00
85.	Revolving Fund Account of Horticulture	323366.00
86.	Revolving Fund Account of RSS, Malan	105690.00
87.	B-13(RF:92-79 ORS Kangra, Mega Seed RKVY	227409.00
88.	Revolving Fund Account of KVK, Kangra	24979.00
89.	Revolving Fund Account of RSS, Akrot	161136.34
90.	Revolving Fund Account of HAREC, D/kuan	130886.31
91.	Revolving Fund Account of KVK, D/kuan	161078.70
92.	Revolving Fund Account of RRS, Bajaura	228934.00
93.	Revolving Fund Account of RSS, Sangla	178184.00
94.	Revolving Fund Account of RSS, Sangla	53948.00
95.	Revolving Fund Account of RRS, K/seri	31493.02
96.	Revolving Fund Account of RSS, Salooni	516392.13
97.	Revolving Fund Account of RSS, Berthin	186271.00
98.	Revolving Fund Account of RRS, D/kuan	66967.42
99.	Revolving Fund Account of RRS, K/seri	56210.02
100.	Revolving Fund Account of RSS, Lari (Mega Seed)	40304.37
101.	Revolving Fund Account of RSS, Sangla	13561.00
102.	Revolving Fund Account of Microbiology (COBS)	94520.00
103.	Revolving Fund Account of RRS, Bajaura (Mega Seed)	437914.00
104.	Revolving Fund Account of Agri. Economics (RF 115-18)	156830.00
105.	B-38(RF:117-73) Dhaulakuan, Production of Quality Seed	60005.00
106.	B-39(RF:118-77) Malan, Production of Quality Seed	81003.00
107.	B-40(RF:119-36) SPS, Production of Quality Seed	64162.00
108.	B-41(RF:120-16) Agronomy, Production of Quality Seed	94521.60
109.	B-42(RF:121-74) K/seri Seed Production under RKVY	63125.00

110.	B-43(RF:122-49) ITC(D/Research, Training consulting digital data etc.	357265.00
111.	B-44(RF:123-22) Horticulture, Production of Quality Seed	58919.00
112.	B-45(RF:124-20)Vegetable Science, Developing Tech.	161096.00
113.	B-46(RF:125-83) Sangla, Production of Quality Seed	34712.00
114.	B-48(RF:127-22) Horticulture, Enterprises and vocational programme	527368.00
115.	Revolving Fund Account of COHS (RF-128-28)	81917.00
116.	Revolving Fund for the development of Organic Agriculture B-47 (RF 126-56)	500380.00
117.	Revolving Fund Account (B-52 RF-129-37)Entrepreneurial Training, COVAS	259156.00
118.	Revolving Fund Account (B-52 RF-133-16) Integrated Farming Systems, Agronomy	306198.00
	<b>G. Total:</b>	<b>914949536.38</b>

**Annexure- “B”**

(Referred to in Para 5 Part-I of the Audit Report for the year 2012-2013)  
Detail of outstanding inter departmental recoveries (**Para 5**)

<b>(1) Directorate of Extension Education</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1.	<b>1991-92</b>	11/194	20.10.1991	Dean COVAS	290.00
2.		81/132	-	Director Research	1484.00
3.		33/194	-	RRS,Bajaura	1600.00
		<b>Total</b>			<b>3374.00</b>
4.	<b>1992-93</b>	90/132	-	Dean, COVAS	3331.00
5.		28/140	25.04.1992	Dean, COVAS	1087.00
6.		20/141	25.09.1992	Dean, COVAS	278.00
7.		21/141	25.09.1992	Dean, COVAS	245.00
8.		85/194	-	Animal Breed	1104.00
		<b>Total</b>			<b>6045.00</b>
9.	<b>1993-94</b>	12,13/179	30.03.1994	Dean COVAS	1193.00
10.		14/179	30.03.1994	Dean COVAS	701.00
11.		15/179	30.03.1994	Dean COVAS	392.00
		<b>Total</b>			<b>2286.00</b>
12.	<b>1994-95</b>	34/180	19.03.1995	Dean COVAS	87.00
13.		53/162	04.04.1994	Dean, COA	12583.00
		<b>Total</b>			<b>12670.00</b>
14.	<b>1995-96</b>	96/179	09.08.1995	Estate Officer	661.00
15.		19/163	01.09.1995	Dean COVAS	285.00
16.		60,61/163	03.09.1995	Dean COVAS	4579.00
17.		38/-41/179	10.05.1995	Dean COA	1475.00
		<b>Total</b>			<b>7000.00</b>
18.	<b>1996-97</b>	47/194	26.11.1996	Estate Officer	1938.00
19.		53/203	23.07.1996	Estate Officer	351.00
20.		84/207	12.02.1997	Estate Officer	3582.00
21.		23/203	04.02.1997	Dean COVAS	1352.00
22.		29/203	05.02.1997	Dean, COBS	221.00
		<b>Total</b>			<b>7444.00</b>
23.	<b>1997-98</b>	57/232	-	Registrar	512.00
24.		84/203	-	Astt. Dir(A&P)	339.00
25.		038	15.9.1997	BDO Indora	793.00
26.		039	15.9.1997	BDO Nurpur	1040.00
27.		040	15.9.1997	BDO Nagrota Bagawan	403.00

28.		043	15.09.1997	BDO Bhawarna	715.00
29.		092	08.01.1998	BDO Bhawarna	880.00
30.		048	15.09.1997	BDO Nagrota Bagwan	633.00
31.		044	15.09.1997	BDO Panchrukhi	832.00
32.		041	15.09.1997	BDO Pragpur	949.00
33.		042	15.09.1997	BDO Dehra	741.00
34.		046	15.09.1997	BDO Baijnath	637.00
35.		047	15.09.1997	BDO Kangra	754.00
36.		049	15.09.1997	BDO Kullu	637.00
37.		050	15.09.1997	BDO Banjar	377.00
38.		051	15.09.1997	BDO Ani	338.00
39.		052	15.09.1997	BDO Nirmand	312.00
40.		053	15.09.1997	BDO Sadar Mandi	637.00
41.		02	01.12.1998	BDO Sadar Mandi	784.00
42.		054	15.09.1997	BDO Rivalsar	416.00
43.		055	15.09.1997	BDO Gohar	351.00
44.		056	15.09.1997	BDO Gopalpur	463.00
45.		057	15.9.1997	BDO Dharmpur	468.00
46.		058	15.9.1997	BDO SunderNagar	481.00
47.		059	15.9.1997	BDO Karsog	533.00
48.		060	15.9.1997	BDO Joginder Nagar	390.00
49.		061	15.9.1997	BDO Janjhaili	390.00
50.		062	15.9.1997	BDO Hamirpur	533.00
51.		064	15.9.1997	BDO Sujanpur	312.00
52.		065	15.9.1997	BDO Bhoranj	533.00
53.		066	15.9.1997	BDO Nahan	377.00
54.		067	15.9.1997	BDO Sangrah	567.00
55.		069	15.9.1997	BDO Ponta Sahib	702.00
56.		032	13.9.1997	DDA Nahan	520.00
57.		031	13.9.1997	DDH Solan	585.00
58.		013	23.8.1997	DAHO Kullu	624.00
59.		027	13.9.1997	Dpo Una	2872.00
60.		-	-	DPO Solan	460.00
61.		028	13.9.1997	DPO Kinaur	806.00
62.		029	13.9.1997	BDO Kaza	234.00
63.		030	7.11.1997	BDO Keylong	486.00
<b>Total</b>					<b>25416.00</b>
64.	<b>1998-1999</b>	66/207	-	DR	10.00
65.		59/232	-	THT	378.00
66.		65/232	-	Agri, Economics	629.00
67.		087	7.11.1998	BDO Indora	976.00
68.		097	07.11.1998	BDO Nagrota Bagawan	816.00
69.		093	7.11.1998	BDO Panchrukhi	1024.00
70.		090	7.11.1998	BDO Pragpur	1168.00
71.		091	07.09.1998	BDO Dehra	912.00
72.		045	15.9.1998	BDO Lamba Gaon	676.00
73.		094	7.11.1998	BDO Lamba Gaon	832.00
74.		096	7.11.1998	BDO Kangra	928.00

75.		095	7.11.1998	BDO Baijnath	784.00
76.		098	7.11.1998	BDO Kullu	784.00
77.		099	7.11.1998	BDO Banjar	464.00
78.		100	7.11.1998	BDO Ani	416.00
79.		01	7.12.1998	BDO Nirmand	384.00
80.		03	1.12.1998	BDO Rivalsar	512.00
81.		04	1.12.1998	BDO Gohar	432.00
82.		05	1.12.1998	BDO Gopalpur	496.00
83.		06	1.12.1998	BDO Dharmpur	576.00
84.		07	1.12.1998	BDO SunderNagar	592.00
85.		08	1.12.1998	BDO Karsog	656.00
86.		09	1.12.1998	BDO Joginder Nagar	480.00
87.		010	1.12.1998	BDO Janjhaili	480.00
88.		011	1.12.1998	BDO Hamirpur	656.00
89.		013	1.12.1998	BDO Sujanpur	384.00
90.		014	1.12.1998	BDO Bhoranj	656.00
91.		015	1.12.1998	BDO Nahan	464.00
92.		016	1.12.1998	BDO Sangrah	636.00
93.		027	1.12.1998	BDO Silai	807.00
94.		028	1.12.1998	BDO Rajgarh	517.00
95.		029	1.12.1998	BDO Ponta Sahib	648.00
96.		081	7.11.1998	BDO Bilaspur	960.00
97.		069	6.11.1998	DAHO Kullu	768.00
98.		071	6.11.1998	DAHO Hamirpur	720.00
99.		077	7.11.1998	DPO Una	2568.00
100.		30	10.12.1998	DPO Kinaur	992.00
101.		078	7.11.1998	BDO Kaza	208.00
102.		073	6.11.1998	DAHO Simla	2256.00
103.		074	6.11.1998	DAHO Sirmaur	1248.00
104.		033	10.12.1998	DAHO Kinaur	992.00
105.		12	1.12.1998	BDO Nahan	192.00
106.		19.	1.12.1998	BDO Poanta	348.00
107.		21.	1.12.1998	BDO Sarkaghat	276.00
108.		22	1.12.1998	BDO Kunihar	444.00
109.		23	1.12.1998	BDO Dharmpur	480.00
110.		24	1.12.1998	BDO Masobra	480.00
111.		25	1.12.1998	BDO Basant pur	312.00
112.		26	1.12.1998	BDO Theog	528.00
113.		32	1.12.1998	BDO Narkanda	288.00
114.		33	1.12.1998	BDO Chirgaon	200.00
115.		34	1.12.1998	BDO Rohroo	312.00
116.		35	1.12.1998	BDO Chopal	516.00
117.		36	1.12.1998	BDO Rampur	492.00
118.		37	1.12.1998	BDO Katrain	564.00
119.		099	1.1.1999	DDA Bilaspur	240.00
120.		087	21.1.1999	BDO Solan	116.00
		<b>Total</b>			<b>36673.00</b>
121.	<b>1999-2000</b>	85/207	12.8.1999	Estate Officer	1317.00
122.		46/234	-	Estate Officer	40.00

123.		96/234	29.2.2000	Estate Officer	236.00
124.		1/235	7.3.2000	Estate Officer	50.00
125.		30/281	13.3.2000	Estate Officer	2452.00
126.		61/205	31.8.1999	Dean, COVAS	1409.00
127.		16/232	-	Live Stock Farm	425.00
128.		089	7.11.1999	BDO Nagrota Bagwan	496.00
129.		079	7.11.1999	BDO Keylong	432.00
130.		-	-	-	128.00
131.		071	23.9.1999	DAHO Kinaur	188.00
132.		75	23.6.1999	DDA Bilaspur	240.00
133.		065	15.6.1999	BDO Panchrukhi	256.00
134.		081	23.6.1999	BDO Solan	116.00
135.		049	15.6.1999	BDO Solan	116.00
136.		050	15.6.1999	BDO Nalagarh	268.00
137.		051	15.6.1999	BDO Kandaghat	92.00
138.		055	15.6.1999	BDO Kunihar	156.00
139.		056	15.6.1999	BDO Dharmpur	148.00
140.		058	15.6.1999	BDO Masobra	160.00
141.		059	15.6.1999	BDO Basantpur	104.00
142.		060	15.6.1999	BDO Theog	176.0
143.		061	15.6.1999	BDO Narkanda	98.00
144.		062	15.6.1999	BDO Rohroo	104.00
145.		063	15.6.1999	BDO Chopal	172.00
146.		057	15.6.1999	BDO Rampur	164.00
147.		064	15.6.1999	BDO Jubal Kotkhai	188.00
148.		088	07.11.1999	BDO Nurpur	1286.00
<b>Total</b>					<b>11017.00</b>
149.	<b>2000-01</b>	57/235	28.6.2000	DEE	580.00
150.		1/256	20.9.2000	Registrar	300.00
151.		55/256	16.02.2001	Registrar	410.00
152.		24/256	22.2.2001	Registrar	2066.00
153.		20/256	20.1.2001	Estate Officer	5446.00
154.		58/256	16.2.2001	Dean COVAS	790.00
155.		007	16.5.2000	BDO Una	204.00
<b>Total</b>					<b>9796.00</b>
156.	<b>2001-02</b>	30/279	19.9.2001	Registrar	209.00
157.		28/281	11.3.2002	Estate Officer	5622.00
158.		121/92	-	Estate Office	2452.00
159.		31/281	13.3.2002	Estate Officer	1590.00
160.		32/281	-	Estate Officer	3000.00
161.		33/281	13.3.2002	Estate Officer	1340.00
162.		28/99	-	Estate Officer	2410.00
163.		21/279	-	Agro Forestry	145.00
164.		34/281	-	RRS Bajaura	1042.00
165.		044	25.5.2001	DDA Palampur	800.00
166.		067	3.10.2001	DDA Kangra	60.00
167.		057	3.10.2001	DHO Keylong	32.00
<b>Total</b>					<b>18702.00</b>
168.	<b>2002-03</b>	14/280	-	Comptroller	10704.00

169.		56/280	4.5.2002	Estate Officer	1402.00
170.		78/280	5.6.2002	Estate Officer	6054.00
171.		99/280	4.9.2002	Estate Officer	1795.00
172.		70/291	-	Animal Nutrition	458.00
173.		11/280	-	Pt. Breeding & Gent.	232.00
174.		92/280	-	EE	1556.00
	<b>Total</b>				<b>22201.00</b>
175.	<b>2003-04</b>	70/292	5.11.2003	DEE	3228.00
176.		99/292	29.1.2004	S.W.O.	4335.00
177.	<b>Total</b>				<b>7563.00</b>
178.	<b>2004-05</b>	90/256	-	Comptroller	866.00
179.		45/348	21.2.2005	Estate Officer	865.00
	<b>Total</b>				<b>1731.00</b>
180.	<b>2005-06</b>	94/348	4.7.2005	Estate Officer	238.00
181.		47/356	9.11.2005	Estate Officer	1621.00
182.		81/356	-	Estate Officer	138.00
183.		8/292	-	Estate Officer	2524.00
	<b>Total</b>				<b>4521.00</b>
184.	<b>2007-08</b>	10/401	02.04.07	DEE	13786.00
185.		55/401	10.10.07	PI, ICAR 199-34	112.00
186.		89/401	26.03.08	Dean PG	1388.00
187.		91/401	23.03.08	DEE	166.00
188.		084/278	09.04.07	DDA Una	180.00
189.		085/278	23.05.07	DDA Palampur	800.00
190.		092/278	30.11.07	DDA Una	180.00
	<b>Total</b>				<b>16612.00</b>
191.	<b>2008-09</b>	96/401	19.04.08	Comptroller office	3008.00
192.		98/401	26.04.08	DEE	28008.00
193.		99/401	26.04.08	DEE	23596.00
	<b>Total</b>				<b>54612.00</b>
194.	<b>2010-2011</b>	08/447	60/2010	Dean, COVAS	637.00
195.		09/447	109/2010	Executive Engineer (M)	1286.00
196.		10/447	16/2010	Dean, PG	871.00
197.		12/447	12/2010	Comptroller's office	12910.00
198.		13/447	21/2010	Comptroller's office	3036.00
199.		14/447	20/2010	Comptroller's office	1286.00
200.		17/447	25/2009	Dean, COA	10232.00
201.		18/447	25/2009	Dean, COA	874.00
202.		19/447	29/2010	Dean, COA	
203.		20/447	52/2009	Dean, COVAS	1097.00
204.		21/447	19/2010	Comptroller's office	1050.00
205.		22/447	18/2010	Comptroller's office	7835.00
206.		23/447	23/2010	Comptroller's office	1554.00
207.		24/447	22/2010	Comptroller's office	360.00
208.		26/447	16/2010	Comptroller's office	639.00
209.		27/447	12/2009	Comptroller's office	19470.00
210.		28/447	87/2010	Registrar office	780.00
211.		29/447	63/2010	Dean, COBS	320.00



212.		30/447	64/2010	Comptroller's office	1780.00
213.		37/447	89/2010	Registrar office	700.00
214.		41/447	25/2010	Comptroller's office	453.00
215.		42/447	52/2010	Comptroller's office	453.00
216.		44/447	04/2009	Comptroller's office	10590.00
217.		45/447	04/2009	Comptroller's office	6550.00
218.		46/447	04/2009	Comptroller's office	6046.00
219.		47/447	53/2006	Comptroller's office	34440.00
220.		48/447	26/2010	Comptroller's office	1303.00
221.		49/447	27/2010	Comptroller's office	2062.00
<b>Total</b>					<b>128614.00</b>
222.	<b>2012-13</b>	01/604	23.04.2012	Agronomy	1050.00
223.		13/604	15.05.2012	Agronomy	300.00
224.		21/604	26.05.2012	D.E.E.	1440.00
225.		22/604	26.05.2012	D.E.E.	1860.00
226.		24/604	28.05.2012	D.E.E.	2340.00
227.		25/604	08.06.2012	D.E.E.	450.00
228.		41/604	18.06.2012	D.E.E.	2280.00
229.		42/604	18.06.2012	D.E.E.	1860.00
230.		44/604	25.06.2012	D.E.E.	1740.00
231.		45/604	25.06.2012	D.E.E.	630.00
232.		46/604	25.06.2012	D.E.E.	1920.00
233.		48/604	28.06.2012	D.E.E.	1440.00
234.		49/604	28.06.2012	D.E.E.	1740.00
235.		51/604	09.07.2012	Vety. Gyno,COVAS.	1860.00
236.		58/604	21.08.2012	D.E.E.	1200.00
237.		61/604	21.08.2012	D.E.E.	1440.00
238.		66/604	30.08.2012	D.E.E.	1500.00
239.		74/604	30.08.2012	Director, Agri.Shimla	1020.00
240.		77/604	10.09.2012	Agronomy	1200.00
241.		80/604	21.09.2012	Director, Agri. Shimla	840.00
242.		90/604	01.10.2012	Director, Agri. Shimla	1320.00
243.		100/604	16.10.2012	Director, Agri. Shimla	900.00
244.		01/602	16.10.2012	D.E.E.	1440.00
245.		02/602	16.10.2012	Director, Agri. Shimla	600.00
246.		19/602	12.12.2012	D.E.E.	1380.00
247.		75/602	23.03.2012	D.E.E.	630.00
					<b>34380.00</b>
<b>G. Total</b>					<b>410657.00</b>

## (2) University Workshop

Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1.	<b>1991-92</b>	160	16.03.1991	D.E.E., CSK HPKV	90.00
<b>Total</b>					<b>90.00</b>

2.	1991-92	51	30.05.1991	Dean, COVAS,	50.00
	<b>Total</b>				<b>50.00</b>
	1992-93	213	05.05.1992	D.E.E.	230.00
3.		Private Journey	Para 42 1992-93	XEN (C&D)	4657.80
	<b>Total</b>				<b>4887.80</b>
4.	1993-94	755	27.10.1993	D.E.E.,CSK HPKV	120.00
	<b>Total</b>				<b>120.00</b>
	1994-95	904	26.04.1994	D.E.E.,CSK HPKV	525.00
	<b>Total</b>				<b>525.00</b>
5.	1995-96	1236	24.04.1995	Registrar's Office	1399.00
6.		1328	29.07.1995	-do-	715.00
	<b>Total</b>				<b>2114.00</b>
7.	1996-97	1782	22.01.1997	D.E.E.	75.00
8.		1588	09.07.1996	Registrar's Office	1782.00
9.		1551	18.06.1996	Animal Breeding/ Live Stock Farm	200.00
10.		1518	04.05.1996	OSD, IAS, Shimla	427.00
	<b>Total</b>				<b>2484.00</b>
11.	1997-98	2129	13.02.98	Head Hort.	746.00
	<b>Total</b>				<b>746.00</b>
12.	1998-99	2286	16.10.1998	D.E.E.	17.00
13.		2294	07.11.98	Registrar's Office	4343.00
14.		2356	03.12.1998	-do-	65.00
15.		2375	07.01.1999	-do-	3228.00
16.		2285	16.10.98	Head Hort.	229.00
	<b>Total</b>				<b>7882.00</b>
17.	99-2000	2602	26.07.1999	Registrar's Office	150.00
	<b>Total</b>				<b>1 50.00</b>
18.	2000-01	2900	15.07.2000	D.E.E	5498.00
19.		3103	02.12.2000	-do-	547.00
20.		3207	19.01.2001	-do-	50.00
21.		3225	20.02.2001	-do-	310.00
22.		3018	10.11.2000	Registrar's Office	689.00
23.		3213	19.01.2001	SPS	441.00
24.		3182	04.01.2001	-do-	2705.00
	<b>Total</b>				<b>10240.00</b>
25.	2001-02	3012	10.11.2001	D.E.E	4983.00
26.		3276	04.04.2001	-do-	83.00
27.		3490	30.08.2001	A.E. Machenical	234.00
	<b>Total</b>				<b>5300.00</b>
28.	2002-03	3982	19.09.2002	Horticulture	100.00
	<b>Total</b>				<b>100.00</b>
29.	2003-04	4564	28.10.2003	DEE	25.00
30.		4633	17.11.2003	-do-	902.00
31.		4455	14.08.2003	Head, THT	75.00

32.	<b>Total</b>				<b>1002.00</b>
33.	<b>2004-05</b>	4775	17.05.2004	Head, THT	576.00
	<b>Total</b>				<b>576.00</b>
34.	<b>2006-07</b>	5700	30.12.2006	Registrar's Office	100.00
35.		5715	05.02.2007	-do-	25.00
	<b>Total</b>				<b>125.00</b>
36.	<b>2007-08</b>	5817	28.10.2007	-do-	250.00
37.		5833	25.07.2007	-do-	75.00
	<b>Total</b>				<b>325.00</b>
38.	<b>2008-09</b>	6026	21.04.08	POOL	100.00
39.		6121	25.08.08	EO	75.00
40.		6127	26.08.08	Registrar	175.00
41.		6151	26.09.08	EO	225.00
42.		6153	26.09.08	EO	200.00
43.		6159	18.10.08	Registrar	225.00
44.		6173	22.10.08	COHS	288.00
45.		6180	23.10.08	DEE	2537.00
46.		1	16.01.09	COVAS	250.00
47.		2	16.01.09	EO	1046.00
48.		18	16.02.09	EO	5559.00
49.		24	17.02.09	EE.Design	153.00
50.		30	18.02.09	COHS	100.00
51.		32	19.02.09	COVAS	349.00
52.		33	19.02.09	EE (C)	200.00
53.		36	20.02.09	COHS	100.00
54.		37	20.02.09	Registrar	137.00
55.		44	16.03.09	COVAS	130.00
56.		53	19.03.09	COVAS	175.00
	<b>Total</b>				<b>12024.00</b>
57.	<b>2009-10</b>	82	27.04.09	SPS	50.00
58.		109	23.06.09	SPS	50.00
59.		110	23.06.09	SPS	85.00
60.		114	24.06.09	SPS	172.00
61.		115	24.06.09	Registrar	75.00
62.		121	25.06.09	SPS	88.00
63.		124	26.06.09	S. Nagar	75.00
64.		125	26.06.09	SPS	80.00
65.		126	26.06.09	SPS	92.00
66.		138	21.07.09	Hort.	100.00
67.		151	24.07.09	SPS	58.00
68.		155	17.08.09	VC Office	446.00
69.		160	18.08.09	EE(D)	50.00
70.		168	20.08.09	SPS	177.00
71.		169	20.08.09	VC Office	150.00
72.		176	19.09.09	SPS	100.00
73.		177	22.09.09	SPS	100.00
74.		179	22.09.09	SPS	150.00
75.		180	22.09.09	SPS	100.00
76.		190	24.09.09	SPS	43.00

77.		233	29.12.09	Pool Officer	50.00
78.		234	29.12.09	-do-	50.00
79.		243	30.12.09	Pool Officer	386.00
80.		248	31.12.09	-do-	100.00
	<b>Total</b>				<b>2827.00</b>
81.	<b>2010-11</b>	306	01.05.10	COHS	300.00
82.		327	-	Pool Officer	90.00
83.		349	23.06.10	Head, Agr.Engg.	125.00
84.		382	21.08.10	COHS	205.00
85.		401	-	HAREC,K/seri	191.00
86.		416	-	COHS	342.00
87.		420	-	COHS	662.00
88.		421	-		105.00
89.		493		COHS	100.00
	<b>Total</b>				<b>2120.00</b>
90.	<b>2011-12</b>	673	29.08.2011	Horticulture	217.00
91.		689	02.09.2011	COVAS	75.00
92.		764	09.12.2011	Horticulture	526.00
93.		780	13.12.2011	DEE	268.00
94.		800	24.12.2011	AE (Civil)	100.00
95.		808	27.12.2011	Horticulture	425.00
	<b>Total</b>				<b>1611.00</b>
96.	<b>2012-13</b>	896	05.04.2012	Horticulture	200.00
97.		923	01.05.2012	Horticulture	325.00
98.		966	02.06.2012	Floriculture	50.00
99.		1012	19.07.2012	S.I. MAREC, Sangla	200.00
100.		1046	22.08.2012	Horticulture	2965.00
101.		1051	23.08.2012	Sangla	1890.00
102.		1057	24.08.2012	Head, Agronomy	500.00
103.		1089	26.09.2012	D.E.E.	275.00
104.		1096	27.09.2012	Sangla	500.00
105.		1097	27.09.2012	Plant Pathology	100.00
106.		1126	06.11.2012	D.E.E.	397.00
107.		1147	10.12.2012	Sangla	2469.00
108.		1148	10.12.2012	Health Centre	100.00
109.		1163	02.01.2013	Health Centre	100.00
110.		1184	02.01.2013	Sangla	200.00
	<b>Total:</b>				<b>10271.00</b>
	<b>G. Total (1991-1992 to 2012-2013)</b>				<b>65569.80</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>2009-10</b>	003/508	29.09.2009	Project Cordinator KVK,Sundernagar	150.00
15.		003/126	06.10.2009	Project Cordinator KVK,Sundernagar	150.00
	<b>Total</b>				<b>300.00</b>
16.	<b>2010-11</b>	006/509	31.05.2010	DDA,Shimla	3060.00
17.		074/546	09.07.2010	Soil Science	375.00
18.		011/546	02.08.2010	Crop Improvement	5440.00
19.		012/546	02.08.2010	Dean, COVAS	450.00
20.		023/546	05.10.2010	Organic Agri.	2250.00
21.		027/546	05.10.2010	Agronomy	1070.00
22.		030/546	23.10.2010	XEN (Const.)	250.00
23.		007/545	12.11.2010	Head, Agronomy	171.00
24.		040/546	15.11.2010	Agronomy fodder	1120.00
25.		011/545	20.01.2011	Organic Agri.	220.00
26.		012/545	22.01.2011	Organic Agri.	220.00
	<b>Total</b>				<b>14626.00</b>
27.	<b>2011-12</b>	032/547	31.10.2011	DDA, Bilaspur	1200.00
	<b>Total</b>				<b>1200.00</b>
28.	<b>2012-13</b>	039/547	22.05.2012	A.D. Dhaulakuan	198.00
29.		076/509	10.01.2013	A.D. Leh	40.00
30.		018/548	13.03.2013	Crop Imp.	5875.00
31.		023/548	13.03.2013	Crop Imp.	6225.00
32.		024/548	13.03.2013	Crop Imp.	10338.00
33.		025/548	13.03.2013	Crop Imp.	12888.00
	<b>Total</b>				<b>35564.00</b>

	<b>G. Total</b>	<b>93327.00</b>
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<b>(4) Department of Plant Breeding &amp; Genetics</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1.	<b>1980-81</b>	212/201	07.04.1980	Animal Breeding, HPKV,Palampur	385.00
2.		0132	27.08.1980	Sh. Kashim Asraf D.D.S. Shrinagar	260.00
		<b>Total</b>			<b>645.00</b>
3.	<b>1981-82</b>	0169	14.04.1981	D.D.A,Bilaspur	697.50
		<b>Total</b>			<b>697.50</b>
4.	<b>1983-84</b>	0518	26.12.1983	D.D.A,Palampur	242.00
5.		611	16.04.1983	Chief Conservator Forest,Shimla-2	234.75
		<b>Total</b>			<b>476.75</b>
6.	<b>1994-95</b>	011/24	24.09.1994	D.D.A. Kullu	50.00
		<b>Total</b>			<b>50.00</b>
7.	<b>1996-97</b>	47/22	21.01.1997	D.D.A. Shimla	128.00
		<b>Total</b>			<b>128.00</b>
8.	<b>2005-06</b>	077/27	08.08.2005	DDA, Palampur	12000.00
9.		085/27	16.08.2005	DDA, Palampur	12400.00
10.		073/27	21.07.2005	DDA, Hamirpur	10000.00
11.		082/27	12.08.2005	Deputy Director AH/AB Sarol Hamirpur	1250.00
		<b>Total</b>			<b>35650.00</b>
12.	<b>2008-09</b>	047/419	04.07.2009	Dr. J.P. Yadvirdro, Chokilyri Road Dahad	116.00
		<b>Total</b>			<b>116.00</b>
13.	<b>2011-12</b>	041/99	02.05.2012	Dr. Pushpindra, Pant Nagar University	439.00
14.		041/99	02.05.2012	Dr. S.R. Ramgri, P.I.COA Shore (M.P.)	439.00
15.		046/99	02.05.2012	Dr. Dharpee, Soybean Breeder, KV, Amarvati	439.00
16.		048/99	02.05.2012	Dr. G.T. Basavaraja, Karnatka	439.00
17.		049/99	02.05.2012	Dr. M. Swamy Uni.of Agri. Banglore	439.00
18.		054/99	02.05.2012	Dr. Amarendra Kumar Singh, Nagaland	439.00
19.		058/99	02.05.2012	Dr. K.S. Baig Agri. Uni.	439.00

				Parbhani (Mahtra)		
20.		059/99	02.05.2012	Smt. Nishi Raj, Uni. Jhansi	439.00	
21.		060/99	02.05.2012	Sh. S.Sukumar Agri. Uni. Adilabad	439.00	
22.		06/99	02.05.2012	Dr. T. Kalimagal Agri. Uni. Coimbatore	439.00	
	Total:					4390.00
	G. Total					42153.25
(5) Department of RWRC, Malan						
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount	
1	1989-90	0439/4	30.11.1989	D.D.A.Palampur	390.00	
	Total					390.00
2	1990-91	0441/4	04.05.1990	D.D.A. Mandi	1163.00	
3		0444/4	30.05.1990	D.D.A. Palampur	1870.00	
	Total					3033.00
	G. Total					3423.00

<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	1993-94	038/116	30.09.1993	Distt. Agri. Officer,D/shala	1570.00
2		040/116	20.09.1993	Distt. Agri. Officer,D/shala	100.00
3		047/116	11.10.1993	Distt. Agri. Officer,D/shala	30.00
	<b>Total</b>				<b>1700.00</b>
4	1994-95	059/116	28.06.1994	Director, Extension Education,UHF,Solan	325.00
	<b>Total</b>				<b>325.00</b>
5	1997-98	037/144	14.10.1997	Dy.Director,Agri.,Kangra	300.00
	<b>Total</b>				<b>300.00</b>
6	2003-04	073/239	17.06.2003	Dy.Director,Agri. Palampur	1600.00
	<b>Total</b>				<b>1600.00</b>
7.	2011-12	22/449	04.09.2011	SMS, Pragpur	488.00
8.	-do-	26/449	07.10.2011	Head, Agronomy	136.00
	<b>Total</b>				<b>624.00</b>
9.	2012-13	61/449	17.09.2012	Joint Director(Agri.) Jammu	340.00
	<b>Total</b>				<b>340.00</b>
	<b>G. Total</b>				<b>4889.00</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	1983-84	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	1984-85	140	10.09.1984	D.D.A. Hamirpur	739.00
	<b>Total</b>				<b>739.00</b>
4	1986-87	1/03	11.04.1986	A.D.O. Dadahu	419.00
5		1/040	17.05.1986	D.D.A. Shimla	649.00
6		1/72	05.01.1987	Scientist Incharge D/kuan	399.00
	<b>Total</b>				<b>1467.00</b>
7	1989-90	4/058	27.07.1989	Scientist Incharge D/kuan	750.00
	<b>Total</b>				<b>750.00</b>
8	1994-95	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	1998-99	018	25.11.1998	Dy. Director, Agri., Palampur	8602.00
	<b>Total</b>				<b>8602.00</b>
2.	2011-12	046/481	02.03.2012	D.D.A. Nahan	39000.00
3.		047/481	12.03.2012	D.D.A. Nahan	40200.00
	<b>Total</b>				<b>79200.00</b>
4.	2012-13	055/481	04.10.2012	D.D.A. Nahan	33750.00
	<b>Total</b>				<b>33750.00</b>
	<b>G. Total</b>				<b>121552.00</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.	2002-03	035/247	17.10.02	Project Director Mid Himalayan,	1680.00



				Solan	
			<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. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	1997-98	003/48	06.01.98	Asstt.Engineer,N.H.Sub Division ,Bajjnath	24600.00
			<b>Total</b>		<b>24600.00</b>
2	1998-99	018/48	16.12.1998	A.E. NHSub.Division,Bajjnath	5300.00
3		020/48	16.12.1998	XEN,HPKV,Palampur	976.00
			<b>Total</b>		<b>6276.00</b>
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		
			<b>Total</b>		<b>21168.00</b>
7.	2010-11	038/483	14.07.2010	AGM Hotel Holiday Home,Shimla	1020.00
			<b>Total</b>		<b>1020.00</b>
			<b>G. Total</b>		<b>53064.00</b>

<b>(11) Department of Vegetable Sciences</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1.	2007-08	088/364	04.04.07	Project Director, Agro forestry	110.00
			<b>Total</b>		<b>110.00</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	2007-08	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.	2008-09	867/9	24.01.2009	SMS Bajjnath	2000.00
4.		881/9	07.02.2009	PCDO Jachh	1800.00
			<b>Total</b>		<b>3800.00</b>
5.	2009-10	31/370	08.09.2009	SPS Palampur	600.00
6.		38/370	28.10.2009	STCR Soil Sci.	564.00
7.		44/370	16.11.2009	SPS Palampur	300.00
8.		76/370	25.03.2010	Dy. Dir. Agr. Palampur	458.00

	<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	2006-07	064/137	27.10.2006	XEN	75.00
	<b>Total</b>				<b>75.00</b>
3	2007-08	086/137	04.04.2007	A.E.	250.00
	<b>Total</b>				<b>250.00</b>
	<b>G. Total</b>				<b>325.00</b>

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

<b>(15) KVK, Mandi at Sundernagar</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	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>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1.	<b>2007-08</b>	045/431	03.08.2007	Pardhan, Gram Panchayat Rangar Through BDO, Sujanpur	9000.00
				<b>Total</b>	<b>9000.00</b>
2.	<b>2010-11</b>	093/432	08.01.2011	DDA, Hamirpur	12480.00
3.		094/432		FH Staying Charges DDA, Hamirpur	3000.00
4		095/		I.C. DDA, Hamirpur	3000.00
				<b>Total</b>	<b>18480.00</b>
				<b>G. Total</b>	<b>27480.00</b>

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

<b>(18) HAREC, Bajaura</b>					
<b>Sr. No.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>
1	<b>2010-11</b>	068/516	05.02.2011	DDA, Palampur	9000.00
2.	<b>-do-</b>	070/516	09.03.2011	Head, Seed Science & Tech.	2400.00
				<b>Total</b>	<b>11400.00</b>
3.	<b>2011-12</b>	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
				<b>Total</b>	<b>10240.00</b>
				<b>G. Total</b>	<b>21640.00</b>

<b>(19) Hospitality Cell</b>					
<b>Sr.</b>	<b>Year</b>	<b>Bill No.</b>	<b>Date</b>	<b>Bill In Favour</b>	<b>Amount</b>

No.					
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.	2010-11	100/373	19.11.2010	Corfball Palampur	7200.00
4.		98/372	28.11.2010	Corfball Palampur	11600.00
5.		80/372	19.11.2010	Corfball Palampur	585.00
6.		100/556	31.07.2010	SVC	300.00
7.		63/567	07.03.2011	DEE	200.00
8.		80/567	22.03.2011	Sh. Ratti Ram Sandil (Through DEE)	3700.00
	<b>Total</b>				<b>27045.00</b>
9.	2011-12	077/461	20.08.2011	Head, Animal Nutrition, COVAS	5501.00
	<b>Total</b>				<b>5501.00</b>
10.	2012-13	13/645	30.08.2012	D.E.E.	17100.00
11.		49/645	15.10.2012	Director, Agri., Shimla(through D.E.E).	3300.00
12.		4/647	15.09.2012	D.E.E.	8604.00
13.		5/647	15.09.2012	D.E.E.	765.00
14.		10/647	21.09.2012	Director, Agri., Shimla(through D.E.E).	7642.00
15.		11/647	21.09.2012	Director, Agri., Shimla(through D.E.E).	1260.00
16.		25/647	01.10.2012	D.E.E.	12304.00
17.		26/647	01.10.2012	D.E.E.	1650.00
18.		27/647	05.10.2012	Director, Agri., Shimla(through D.E.E).	7800.00
19.		28/647	05.10.2012	Director, Agri., Shimla(through D.E.E).	1125.00
20.		32/647	13.10.2012	Director, Agri., Shimla(through D.E.E).	5544.00
21.		33/647	17.10.2012	Director, Agri., Shimla(through D.E.E).	750.00
22.		69/650	08.03.2013	D.E.E.	147.00
23.		90/651	18.03.2013	D.E.E.	12689.00
24.		91/651	18.03.2013	D.E.E.	2520.00
25.		20-23/647	27.09.2012	Head, Agronomy	36435.00
26.		24/647	27.09.2012	Head, Agronomy	4275.00
27.		52/648	06.10.2012	Comptroller,CSKHPKV	2100.00
28.		53/648	06.10.2012	Comptroller,CSKHPKV	2100.00
29.		54/648	06.10.2012	Comptroller,CSKHPKV	772.00
30.		55/648	06.10.2012	Comptroller,CSKHPKV	200.00
31.		61/649	30.12.2012	Comptroller,CSKHPKV	745.00
32.		62/649	30.12.2012	Comptroller,CSKHPKV	200.00
33.		73/649	16.01.2013	Comptroller,CSKHPKV	875.00
34.		39/649	29.12.2012	Registrar Office	2611.00
35.		40,45, 46/649	29.12.2012	Registrar Office	3189.00
36.		47/649	29.12.2012	Registrar Office	400.00
37.		48/649	29.12.2012	Registrar Office	200.00

38.		49/649	29.12.2012	Registrar Office	600.00
39.		50/649	29.12.2012	Registrar Office	600.00
40.		51/649	29.12.2012	Registrar Officer	200.00
41.		53,54/649	29.12.2012	Registrar Office	5703.00
42.		63,64/649	30.12.2012	Registrar Office	3592.00
43.		65/649	30.12.2012	Registrar Office	400.00
<b>Total:</b>					<b>148397.00</b>
<b>G. Total</b>					<b>180943.00</b>

<b>(20) KVK Berthin</b>					
1.	<b>2011-12</b>	083/382	23.03.2012	DDA, Bilaspur	84600.00
2.	<b>-do-</b>	084/382	23.03.2012	DDA, Bilaspur	36000.00
<b>G.Total:</b>					<b>120600.00</b>
<b>(21) RSS, Berthin</b>					
1.	<b>2012-13</b>	006/415	09.06.2012	Projector Director, Karnal	400.00
<b>Total:</b>					<b>400.00</b>

<b>(22) Comptroller Office</b>					
1.	<b>2011-12</b>	560/048	16.06.2011	KVK, Una	45.00
<b>Total:</b>					<b>45.00</b>
2.	<b>2012-13</b>	638/06	12.04.2012	S/I RSS, Sangla	700.00
3.		638/18	25.05.2012	S/I RSS, Sangla	84.00
4.		638/48	15.09.2012	Dean, COVAS	8250.00
5.		638/57	26.09.2012	A.E. Hospitality Cell	290.00
6.		638/76	08.01.2013	D.E.E.	140.00
7.		338/93	18.02.2013	D.E.E.	210.00
<b>Total:</b>					<b>9674.00</b>
<b>G. Total:</b>					<b>9719.00</b>
<b>Grand Total from 1 to 22</b>					<b>16,67,281.05</b>

**Annexure- “C”**

(Referred to in Para 22 of the Audit Report 2012-2013 of Part-I)  
 Detail of outstanding Audit Requisitions issued to various Heads of the  
 Department, CSKHPKV, Palampur during the period from 1983-84 to  
 2012-2013.(Para-22)

<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	14,15,42,45,49,50,90,149,152,203,206,210, 211,212,215,220,224,231
		2008-2009	21,30,38,40,44,85,86,91,96,105,113,124,125,127,129,132,135,152,185,188,190,208,209,210
		2009-2010	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
		2012-2013	6,24,34,46,51,69,78,81,87
<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
		2012-2013	76,95
<b>4.</b>	<b>Director of Research</b>	2005-2006	11
		2010-2011	122
		2011-2012	2,9,18,30,35,121
		2012-2013	3

<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	5,9,17,23,24,72,77,93,97,102,108,112,115,126,142,146,147,159, 189
		2009-2010	78,
		2011-2012	33,36
<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
		2012-2013	10,25,49,64,75,84
<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
		2012-2013	59, 77
<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,
		2012-2013	9,11,13,20,27,53,72,94
<b>10.</b>	<b>Animal Genetics &amp; Breeding</b>	1988-1989	33
		1990-1991	95
		1994-1995	116
<b>11.</b>	<b>Animal Nutrition</b>	2007-2008	187
		2009-2010	2
		2010-2011	126
		2012-2013	57
<b>12.</b>	<b>Live Stock Farm</b>	2001-2002	45
		2006-2007	71
		2011-2012	20
		2012-2013	1
<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,
		2012-2013	5,7,15,54

<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,
		2012-2013	33,82
<b>16.</b>	<b>Vegetable Science</b>	1997-1998	32
		1998-1999	44,65
		2006-2007	119
		2009-2010	151
		2011-2012	130
		2012-2013	90,91
<b>17.</b>	<b>Tea Husbandry &amp; Agro forestry</b>	1998-1999	107
		2002-2003	89
		2005-2006	33
		2012-2013	56,66
<b>18.</b>	<b>Crop Improvement</b>	2008-2009	73,98,125A, 203,204,205,213
		2009-2010	63, 61
		2010-2011	111,143,
		2012-2013	17
<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
		2012-2013	71,85,86
<b>22.</b>	<b>Dean, COBS</b>	2010-2011	10,

		2012-2013	61
<b>23.</b>	<b>Dean, COHS</b>	2007-2008	5
		2008-2009	7,186
		2010-2011	54,
		2011-2012	68
		2012-2013	16,48,67
<b>24.</b>	<b>S.W.O.</b>	2008-2009	198
		2009-2010	7,106
		2010-2011	116
		2012-2013	40
<b>25.</b>	<b>Librarian</b>	2006-2007	68
		2007-2008	166
		2009-2010	104
		2012-2013	29
<b>26.</b>	<b>HAREC, Dhaulakuan</b>	2008-2009	131,218
		2009-2010	137
		2010-2011	105
<b>27.</b>	<b>MAREC, 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
		2012-2013	47
<b>28.</b>	<b>R.S.S., Leo</b>	1993-1994	141
		1997-1998	74
<b>29.</b>	<b>HAREC, Bajaura</b>	1991-1992	112
		2010-2011	19,36
		2012-2013	18
<b>30.</b>	<b>Beekeeping, Nagrota Bagwan</b>	2007-2008	112
		2008-2009	161
<b>31.</b>	<b>RSS, Lari</b>	2007-2008	230
		2008-2009	2,111
		2010-2011	102
<b>32.</b>	<b>K.V.K., Dhaulakuan</b>	2009-2010	144

33.	K.V.K., Bara	1993-1994	149
		2009-2010	18,46,
		2011-2012	101
		2012-2013	62
34.	KVK, Una	2008-2009	8,201
35.	K.V.K., Mandi at Sundrnagar	2006-2007	99,103,108,128
		2008-2009	110, 207,215
		2011-2012	23,31,39
		2012-2013	32,89
36.	K.V.K. ,Kangra	2008-2009	42,150
		2011-2012	1,17,29
37.	Chemistry & Bio Chemistry	2008-2009	47,136
38.	RWRC Malan	2008-2009	81
		2011-2012	16,120
		2012-2013	8
39.	Horticulture	2008-2009	117
		2010-2011	64, 73
		2012-2013	93
40.	Agriculture Engineering	2008-2009	118,206
		2009-2010	135,
		2010-2011	109,130
		2011-2012	44,104,127
		2012-2013	92
41.	SAREC Kangra	2008-2009	123,193
		2009-2010	52
		2012-2013	52
42.	Vety. Microbiology	2011-2012	3
		2012-2013	26,35
43.	Agriculture Economics	2009-2010	12
44.	Fisheries	2009-2010	112,
45.	KVK Kukumseri	2009-2010	154
		2011-2012	15

		2012-2013	79, 88
<b>46.</b>	<b>Biology &amp; Envi. Science (COBS)</b>	2010-2011	56
<b>47.</b>	<b>Organic Agriculture</b>	2010-2011	139,
		2011-2012	82,126
		2012-2013	63
<b>48.</b>	<b>Agri. Bio-Technology</b>	2012-2013	60
<b>49.</b>	<b>Vety. Medicine</b>	2012-2013	65
<b>50.</b>	<b>Vety. Pharmacology</b>	2012-2013	74
<b>51.</b>	<b>Vety. Physiology</b>	2012-2013	43
<b>52.</b>	<b>HAREC, K/seri</b>	2012-2013	83

**Annexure-D**

**(Referred to in para 23 of the Audit Report 2012-2013 of Part-I)**  
**Statement of audit para/sub.paras/audit requisitions settled and**  
**recovery made during the period of report**

Sr. No.	Name of Department	Main audit para finally settled & year.	Sub.para finally settled and year.	Audit requisition finally settled & year	Para settlement Register P/E No.	Recovery effected
1.	2.	3.	4.	5.	6.	7.
1.	Comptroller,s office	-	7 (Sr. No. 39 & 45)(2010-2011)	(Minus GUC)	75/2	149248.00
2.	University Workshop	-	5 (Sr. No. 2) (2010-2011)	Inter departmental recoveries	75/1	61659.00
3.	-do-	-	5 (Sr. No. 2) (2010-2011)	Inter departmental recoveries	75/2	30421.00
4.	Agri. Engg.	-	5 (Sr. No.13) (2010-2011)	Inter departmental recoveries	75/03	24058.00
5.	RSS, Lari	-	5 (Sr. No.2) (2010-2011) 152 & 483	Inter departmental recoveries	764	2032.00
6.	Comptrolle,s office	-	5 (Sr. No.2) (2010-2011)	Inter departmental recoveries	76/5	53368.00
7.	University Workhop	-	5 (Sr. No.2) (2010-2011)	Inter departmental recoveries	76/6	2899.00
8.	Comptroller,s office	-	7(Sr. 14,25,26 & 27)(2010-2011)	(Minus GUC)	76/7	112703.00
9.	Agri. Bio-Tech.	-	-	14 (2008-2009)	77/18	0
10.	-do-	-	-	197 (2008-2009)	77/19	0
11.	-do-	-	-	192 (2008-2009)	77/20	0
12.	University Library	-	-	228 (2007-2008)	77/21	0
13.	Comptroller office	20 (2009-2010)		161 (2007-2008) 32 (2008-2009) 164 (2008-2009)	79/1	0
14.	Agri. Economics	-	-	114 (2009-2010) 48 & 96 (2010-11)	79/2	0
15.	Dean, COA	25 (2007-2008)	-	67 (09.08.2007)	79/3	0
16.	Live Stock Farm	25 (2006-2007)	-	123 (15.02.2007)	79/4	0
17.	XEN (C )	22 (2009-2010) 13 (2004-2005) 14,18, 22 & 24 (2007-2008)	-	06 (2009-2010) (Recovery from works bill) 47 (2007-2008) 184 (2007-2008) 18,59,70 & 155 (2007-2008)	79/5 to 11	14100.00

		20 (2008-2009)		82 (2008-2009)		
18.	Live Stock Farm	-	-	18 (2000-2001) 25 (2007-2008)	80/12,13	0
19.	KVK, Bajaura	-	-	86 (2010-2011)	80/15	0
20.	Vety. Microbiology	-	-	142 (2010-.2011 57 (2011-2012)	80/16 & 17	0
21.	Crop. Imp.	-	-	195 (2008-2009)	80/18	0
22.	Vety. Physiology	-	-	82 (1010-2011)	80/19	0
23.	Director Research	-	-	93 (2010-2011) 118 (2011-.2012)	80/20	0
24.	S.W.O.	-	-	31 (2008-2009)	80/21	0
25.	Comptroller's office	15 (2008- 2009)	-	46 (2008-2009)	80/22	0
26.	-do-	12 (2011- 2012)	-	58,51,79 & 81 (2011-2012) <b>(Excess payment of retirement gratuity from 04 No. officials)</b>	80/23	9374.00
27.	-do-	-	27( item No. 03 to 06) (2009-2010)	-	80/24	0
28.	Vegetable Science	-	5 (Annexure-B item No. 11, 1 to 9 & 11 to 14) (2011- 12)	<b>Inter departmental recoveries</b>	81/26	2189.00
29.	-do-	-	27 (26/19) <b>(2010- 2011)</b> Sub para-1,2, 3(ii) 1 to 4, & 5 <b>(Letter No. 32,15.07.97)</b> <b>Letter No. 65 (26.09.98)</b> Para-27(26/19) <b>2010-2011</b> Para-1(B) (i to iii) Para-1(C) (i to x) Para-iv (a & b) & Para-v (Letter No. 634-36 dt. 08.07. 99Para-1,2,3,8 & 9	-	81/27	0
30.	University Library	-	-	46 ( 2006-2007) 116,154 & 156 (2008-2009 145 ( 2009-2010)	81/25	0
31.	HAREC, K/seri	-	-	106 (1992-1993)	81/28	0
32.	Organic Agri.	-	-	138 (2010-.2011)	81/29	0
33.	Crop Imp.	-	10 (item at Sr. No. 5) (2011-2012)	48 (2011-2012) <b>(Sh. Kapoor Chand, T.A. G-I(Field)</b>	81/29	34543.00
34.	Horticulture	-	10 (item at Sr. No. 22) (2011-2012)	113 (2011-2012) <b>(Sh.Satish Kumar Sharma, T.A. G-I (Field)</b>	81/30	152834.00

35.	S.W.O.	13 (2011-2012)	-	59 (2011-2012) <b>(Sh. Chaman Lal ,Peon)</b>	81/31	3020.00
36.	Agri. Engg.	-	5 (Annexure-B Sr. 13 item No.1) (2011-2012)	<b>Inter departmental recoveries</b>	82/33	2428.00
37.	Vety. Surgery	-	15(1) (2010-2011)	121 (2010-2011) <b>(pertaining to Dr. Adarsh Kumar.)</b>	82/34	90429.00
38.	Dean, COBS	-	20 (9) (2005-2006)	25 (2005-2006)\ <b>(Sh. Jyoti Swroop Sharma.)</b>	82/35	5039.00
39.	Dean, P.G.	-	-	58 (2010-201) (Recoupment from funding agency)	82/36	10000.00
40.	KVK, Mandi	-	26(i) 2008-2009	151 (2008-2009)	82/37	0
41.	Crop Imp.	-	15 (B) Sr. No.8 (1988-1989)	<b>In r/o Dr. K.K.Dogra Scientist (Retired)</b>	82/38	1714.00
42.	MAREC, Salooni	11 (2011-2012)	-	67 (2011-2012) <b>(in r/o Sh.Ram Krishan)</b>	82/39	11201.00
43.	HAREC, D/kuan	-	10 (23) (2011-2012).	114 (2011-2012) <b>in r/o Sh. S.D. Dwivedi, T.A. G-I(Field)</b>	83/40	38505.00
44.	Construction Division	19 (2008-2009)	-	50 (2008-2009)	83/42	0
45.	-do-	15 (2007-2008)	-	10 (2007-2008) 13 (2007-2008) 35 (2007-2008) 72 (2007-2008) 102 (2007-2008) 193 (2007-2008) 207 (2007-2008) 208 (2007-2008)	83/42	0
46.	-do-	22 (2008-2009)	-	140 (2008-2009)	83/42	0
47.	-do-	23 (2009-2010)	-	82 (2009-2010)	83/42	0
48.	-do-	25 (2009-2010)	-	28 (2009-2010)	83/42	0
49.	-do-	15 (2011-2012)	-	37 (2011-2012)	83/42	0
50.	Comptroller,s office (HAREC, K/seri )	14 (2011-2012)	-	60 (2011-2012) <b>(recovery of advance salary from 8 employees)</b>	83/43	144000.00
51.	Comptroller,office (Dr. Rajesh Rajput)	-	19(A)3 2011-2012	-	83/44	9175.00
52.	Seed Science & Tech.	-	24 (5) 1998-1999	Post Audit Report	84/44	0
53.	-do-	-	17 (3) Sr.No. 1,2,6 &8 (2006-2007)	<b>(Recovery of shortage material in stock)</b>	84/44	1172.00
54.	-do-	-	17 (15) sr. No.1 to 6 (2006-2007)	Post Audit Report	84/44	0
55.	Vety. Medicine	-	20 (8)	24 (2005-2006)	84/45	16432.00



			(2005-2006)	<b>(In r/o late Sh. Avinash Sharma)</b>		
56.	Entomology	-	20(3) (2005-2006)	18 (2005-2006) <b>Sh. Bhawani Prasad, Sr. T.A.Grade-I)</b>	84/47	7406.00
57.	Dean, COBS	-	-	154 (2007-.2008)	84/46	0
58.	Comptroller,s office (Vegetable Science)	-	10 (I) (2007-2008)	138 (2007-2008) <b>(in r/o Dr. K.S. Chandel)</b>	84/48	135993.00
59.	Head, Live Stock Farm	-	13(3,12,41) 2008-2009	Sh. Suju Ram, Ex- Beldar Sh.Piar Chand & Sh. Hiru Ram, Ex-Cattle Attendant	84/49	0
60.	Associate Director, HAREC, K/seri	-	13(1 & 39) 2008- 2009	Sh. Norbu Gailson & Sh. Chhering Dorje, Ex-Field Assistant	84/50	0
61.	Head, Microbiology, COBS.	-	13(57) 2008-2009	Dr.C.R. Sharma, Professor	84/51	0
62.	Dean, College of Agriculture	-	13(62) 2008-2009	Sh. Durgesh Chand, Ex-Chowkidar	84/52	0
63.	Dean, COA, CSKHPKV,PLP	-	13 (13) 2008-2009	Sh. Julfi Ramm Driver	84/53	0
64.	A.D. HAREC, K/seri	-	13(69) 2008-2009	Dr. Vijay Singh Thakur	84/54	0
65.	University W/shop	-	Para-5 Annexure- B Item No. 2 (Sr.No. 4,6,16..)	Inter-departmental recovery	84/55	47455.00
66.	University W/shop	-	Para-5 Annexure- B Item No. 2 (Sr.No. 167-168)	Interdepartmental recovery	84/55	623.00
67.	DEE	-	Para-5 Annexure- B Item No. 1 (Sr.No.128,156, 157,166,177, 182 & 200 to 203	Inter-departmental recovery	85/56	30275.00
68.	Hospitality Cell	-	Para-5 Annexure- B Item No. 19 (Sr.No.3,8 & 9	Inter-departmental recovery	85/57	8360.00
69.	University W/shop	-	Para-5 Annexure- B Item No. 2(Sr.No. 39 & 40.)	Inter-departmental recovery	85/58	350.00
70.	Soil Science	-	Para-13 (19) (2008-2009)	Dr. T.S. Verma	85/59	0
71.	Crop Improvement	-	Para-5 Annexure- B Item No. 4(Sr.No. 12 & 13)	Inter-departmental recovery	85/60	10300.00
72.	Plant Pathology	-	Para-20 (7) 2005- 2006 (A.R. No. 23, 22.08.2005)	Recovery of excess paid amount from Sh. Amar Nath Walia,T.A.	85/61	15016.00

73.	Vety. Microbiology	-	Para-20(1) 2005-2006 (A.R. No. 13, 20.07.2005)	Recovery of excess paid amount from Sh. Rama Nand Sharma, S.T.A.	85/62	8844.00
	<b>Grand Total:</b>	<b>21 Nos.</b>	<b>14 Nos.</b>	<b>61 No.s</b>		<b>1247172.00</b>