

ANNUAL AUDIT REPORT
ON THE ACCOUNTS OF
CHAUDHARY SARWAN KUMAR HIMACHAL PRADESH
KRISHI VISHVA VIDYALAYA, PALAMPUR

FOR THE PERIOD FROM 01.04.2014 to 31.03.2015



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

**CSK HIMACHAL PRADESH KRISHI VISHAV AVIDYALAYA
PALAMPUR-176062.**

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PREFACE

- 1 *This report has been prepared for submission to the Government of Himachal Pradesh under Article 45 of Himachal Pradesh Universities of Agriculture, Horticulture & Forestry Act, 1986.*
- 2 *Part-I of the Report deals with the Financial Position, grant-in-aid received from H.P.Govt. and Govt. of India and finding of pre and post audit of University accounts for the year 2014-2015.*
- 3 *Part-II of the Report deals with the settled and outstanding paras of last audit report.*
- 4 *The latest position of all outstanding Audit Requisitions from 1983-84 to 2014-2015 has been given in Annexure-'C' of this report.*

Major Audit Observations for the year 2014-2015

Sr.No.	Brief Description	Para No.
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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 01.04.2014 to 31.03.2015 was conducted in the Resident Audit Scheme, CSK HPKV, Palampur which was headed by Shri D.S. Chaudhary, Joint Controller (LAD). The audit report is compiled and presented by Sh. B.R. Sharma, Joint Controller and results thereof are incorporated in the following paras. 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 charge of the office of Vice-Chancellor and Comptroller was held by the following officers during this period:-

(I).	Vice-Chancellor	Period
1.	Dr. K.K.Katoch	1.04.2014 to 31.03.2015
(II).	Comptroller	
1.	Sh. Ranjit Singh	1.04.2014 to 31.03.2015

Para-2 Financial Position

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

	2012-13	2013-14	2014-15
Opening balance	322315585.76	269148207.47	210809673.66
Income including grants-in-aid received from the H.P.Govt. & ICAR etc.	1458789232.26	1663328852.29	1563559681.57
Total:-	1781104818.02	1932477059.76	1774369355.23
Expenditure incurred during the year	1511956610.55	1721667386.10	1559404072.00
Closing balance as on 31st March	269148207.47	210809673.66	214965283.23

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, 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 ₹ 21,49,65,283.23 as on 31.03.2015 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 2014-2015 university received grants-in-aid to the tune of ₹127,90,32,435.00 (Annual Account Page-105) 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:-

I	H.P.State Grant	(in ₹)
(i)	Agriculture department.	741984000.00
(ii)	Animal Husbandry department.	2200000.00
(iii)	Fisheries department.	300000.00
(iv)	SCSP.	151500000.00
	Total:-	895984000.00
II	ICAR	
(i)	ICAR Co-Coordinated Projects.	148746010.00
(ii)	Krishi Vigyan Kendra's.	74017930.00
(iii)	Central Development Assistance.	47274419.00
(iv)	ICAR Ad hoc Projects.	11377084.00
	Total:-	281415443.00
III	GOI	
(i)	Ad hoc Projects.	26386152.00
	Total:-	26386152.00
(IV)	Others	
(i)	Miscellaneous Projects.	68055935.00
(ii)	CFSU.	4653608.00
(iii)	Foreign Aided Projects.	605840.00
(iv)	NAIP.	893256.00
(v)	CMSC Programme.	1038201.00
	Total:-	75246840.00
	Grand Total (1 to IV)	1279032435.00

Para-4 Retrenchments and recoveries amounting to ₹14,17,444.00

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 ₹14,17,444.00 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 ₹18,66,128.05

Out of total inter-departmental recoveries amounting to ₹16,48,519.05 pointed out in Audit Para 5 annual audit report of 2013-2014, an amount of ₹2,34,584.00 was recovered during the period of current report and thus the amount was reduced to ₹14,13,935.05. During 2014-2015 an amount of ₹4,52,193.00 remained due for further realization and thus the total recoverable amount as on 31.03.2015 has become ₹18,66,128.05, 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 advances and deposit works advances amounting to ₹21,64,81,085.00 & ₹16,32,85,030.00 respectively

On 31.03.2015 temporary & contingents advances amounting to ₹21,64,81,085.00 which was pending for final adjustment these advances were drawn for the purchase of equipments and computers etc. for organizing trainings & kisan melas, POL and for other different purposes. 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 out of which an amount of ₹16,32,85,030.00 was also lying pending for final adjustment as on 31.03.2015. 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.	AGRI. ECONOMICS	50000	0
2.	AGRONOMY	2042232	2075352
3.	AGRICULTURE ENGINEERING	4212893	1322621
4.	TEA HUSBANDRY & AGRO FORESTRY	1481910	338280
5.	ANIMAL GENETICS & BREEDING	210411	1374000
6.	ANIMAL NUTRITION	902822	0
7.	CPDU	609928	0
8.	COMPTROLLER'S OFFICE	16723667	0
9.	CONSTRUCTION DIVISION	12844466	49306287
10.	DEAN COLLEGE OF BASIC SCIENCES	5409096	357200
11.	DEAN, COLLEGE OF	2337524	500000

	AGRICULTURE		
12.	DEAN, COVAS	24034579	15193170
13.	DEAN, COLLEGE OF HOME SCIENCE	27521914	8986457
14.	DIRECTOR EXTENSION EDUCATION	5993161	100000
15.	DIRECTOR OF RESEARCH	51645	158202
16.	DEPARTMENT OF AGRICULTURE BIOTECH	9132600	125350
17.	ORGANIC AGRICULTURE	16236269	19055709
18.	DEAN P.G.	2047000	2379660
19.	ENTOMOLOGY	1758911	715506
20.	HORTICULTURE	1285230	0
21.	LIVE STOCK FARM	0	436600
22.	LIBRARY	596613	100000
23.	MICROBIOLOGY (COBS)	276120	0
24.	MICROBIOLOGY (VETY)	138409	8230324
25.	MEDICINE	4055050	0
26.	PHYSIOLOGY VETERINARY	1944440	0
27.	FODDER SECTION	184520	0
28.	CROP IMPROVEMENT & FODDER SECTION	2000834	1030000
29.	PLANT PATHOLOGY	5841413	3155060
30.	VETY PHARMACOLOGY	21000	0
31.	VETY SURGERY & RADIOLOGY	2310000	0
32.	SEED SCIENCE & TECHNOLOGY	791289	5114692
33.	STUDENT WELAFRE OFFICE	1477785	3571458
34.	SOIL SCIENCE	11011790	458927
35.	VEGETABLE SICNCE.	4174840	649636
36.	K.V.K.BARA	922948	2607014
37.	K.V.K.,BAJAURA	115501	1726389
38.	K.V.K.DHAULAKUAN	269632	79710
39.	K.V.K.,KANGRA	150000	636072
40.	K.V.K.,MANDI	280707	3381921
41.	K.V.K., UNA.	503818	0
42.	K.V.K. BERTHIN	966755	700000
43.	K.V.K. KUKUMSERI	4829916	401000
44.	SAREC, KANGRA	2151725	0
45.	R.S.S. AKROT	0	748314
46.	HAREC, BAJAURA	408775	0
47.	R.S.S. BERTHIN	410000	1900000
48.	HAREC, DHAULAKUAN	1049959	5993207
49.	HAREC, KUKUMSERI	5664135	5207000
50.	R.S.S. LARI	12967361	7272130
51.	R.R.S. LEO	3405901	1603552
52.	RWRC, MALAN	1817690	978020
53.	R.R.S. SALOONI	2660500	3550000

54.	MAREC, SANGLA	8185401	1116210
55.	R.R.S.,SUNDERNAGAR	10000	650000
	G. Total:	216481085	163285030

Out of total unadjusted contingent and deposit works advances amounting to ₹21,64,81,085.00 and ₹16,32,85,030.00 respectively as detailed above, advances amounting to ₹ 66,96,768.00 are pending for adjustment from 1997 to 2010 and despite of pointing out this serious issue in various previous audit reports, the university administration has not taken necessary 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 such 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.	D. E.E.	<u>1997-1998</u> 09.04.1997	01/21	5000	Sh. S.R. Thakur
2.	-do-	09.04.1997	02/21	5000	-do-
3.	-do-	01.07.1997	15/22	5000	Sh. S.R. Thakur
4.	-do-	17.07.1997	16/22	5000	-do-
5.	-do-	26.07.1997	18/22	5000	Sh. S.R. Thakur
6.	-do-	<u>2003-2004</u> 12.09.2003	106/16	5000	Dr. S.S. Thakur
7.	-do-	<u>2005-2006</u> 31.03.2006	192/68	3179	-do-
8.	-do-	<u>2009-2010</u> 31.03.2010	137/50	3250000	Dr. Suman Kumar
9.	Dean, COVAS	<u>2007-2008</u> 31.03.2008	63/21	49990	Sh. Rajnesh Kumar
10.	-do-	31.03.2008	63/23	33200	Smt. Meena Sood
11.	-do-	31.03.2008	63/25	49990	DR. S.K. Sharma
12.	Comptroller Officer	<u>2007-2008</u> 08.11.2007	32/35	402609	Sh. Harjeet (Store)
13.	-do-	08.11.2007	32/37	156000	Sh. Rekesh (Store)
14.	Construction Division	<u>2006-2007</u> 15.12.2006	48/57	4000	Er.R.S. Guleria
15.	-do-	<u>2007-2008</u> 07.11.2007	131/53	59265	Er. R.S. Guleria
16.	-do-	29.03.2008	137/107	500000	Er. R.S. Premi
17.	-do-	29.03.2008	137/111	32500	Er. R.S. Guleria
18.	-do-	<u>2009-2010</u> 20.05.2009	80/05	7000	Er. Anoop Sharma
19.	-do-	20.05.2009	80/06	5000	Er. Arun Vyas
20.	-do-	08.06.2009	81/11	58000	Er. R.S. Premi
21.	-do-	09.09.2009	82/26	5000	Er. P.S. Thakur
22.	-do-	03.11.2009	84/44	5400	Er. R.K. Kataria

23.	-do-	19.12.2009	84/51	2100	Er. P.C. Chaudhary
24.	-do-	31.03.2010	88/96	300000	Er. Anil Sood
25.	Dean, College of Agriculture	<u>2006-2007</u> 24.03.2007	58/30	105004	Dr. Arun Kumarr
26.	R.S.S. Sangla	<u>2002-2003</u> 13.03.2003	56,57/07	5000	Dr. S.S. Rana
27.	-do-	<u>2008-2009</u> 09.12.2008	49/04	5000	Dr. Gopal Katna
28.	-do-	<u>2009-2010</u> 25.08.2009	105/03	100000	Dr. Nanak Dev
29.	-do-	15.10.2009	105/04	249982	Dr. Nanak Dev
30.	R.S.S. Leo	<u>2001-2002</u> 03.11.2001	33/01	50000	Sh. Ranish Kumar
31.	-do-	14.12.2001	33/02	50000	-do-
32.	K.V.K. Kangra	<u>2009-2010</u> 31.03.2010	22/17	200000	Dr. Vishal Dogra
33.	-do-	31.03.2010	22/18	90347	Dr. A.K. Sood
34.	-do-	31.03.2010	23/21	80000	Dr. Deep
35.	K.V.K. Berthin	<u>2009-2010</u> 31.03.2010	42/17	491685	Dr. Deepika Sud
36.	K.V.K. Una	<u>2004-2005</u> 01.03.2005	03/21	316517	Dr. S.N. Shankhyan
G.Total:-				6696768	

Therefore, immediate steps may be taken for final adjustment of above mentioned 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 Non-imbursement of excess expenditure incurred against the grants-in-aid amounting to ₹ 18,06,07,436.00 from various funding agencies

Out of total recoverable amount of ₹ 15,13,79,303.00 pointed out in para 7 of annual audit report for the year 2013-2014, an amount of ₹ 3,72,52,367.00 was recovered during 2014-2015 from the funding agencies and the amount was thus reduced to ₹ 11,41,26,936.00. During the year 2014-2015, an expenditure of ₹ 6,64,80,500.00 was again incurred over and above the grants-in-aid received and thus total recoverable amount has increased to ₹ 18,06,07,436.00 which is recoverable 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	
		Total (1991-1992)		24753.00		24753.00
3.	Entomology	Pesticides pollution in Tea garden of HP. GOI	1996-97	34982.00	271/2	
		Total (1996-1997)		34982.00		59735.00
4.	Comptroller Office	Installation of Green House for research purpose.	1997-98	10377.00	167/1	
		Total (1997-1998)		10377.00		70112.00
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	
		Total (1999-2000)		2052986.00		2123098.00
9.	S.W.O.	GOI-826-30	2000-01	2395.00	282/2	
		Total (2000-2001)		2395.00		2125493.00
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	
		Total (2001-2002)		2048617.00		4174110.00
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	
		Total (2002-2003)		20111.00		4194221.00
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	
		Total (2003-2004)		45689.00		4239910.00
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	
		Total (2004-2005)		229700.00		4469610.00
22.	Agricultural	ICAR-162-18	2005-06	116574.00	68/1	

	Economics					
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	264/2	
		Total (2005-2006)		166374.00		4635984.00
25.	ORS, Kangra & HAREC, D/kuan	Misc-785-79 Misc-764-73	2006-07	5000.00	137/3	
		Total (2006-2007)		5000.00		4640984.00
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	
		Total (2007-2008)		23339527.00		27980511.00
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	
		Total (2008-2009)		108736.00		28089247.00
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	
		Total (2009-2010)		263159.00		28352406.00
	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.	2010-11	343.00	87/4	

		GOI- 430-12/57				
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	
		Total (2010-2011)		455891.00		28808297.00
45.	Comptroller	State Agriculture	2011-12	35517181.00	116/1	
46.	Comptroller	SCSP	2011-12	47583525.00	44/4	
47.	Crop Improvement	Ad hoc GOI-448-14	2011-12	40043.00	180/3	
48.	D.E.E.	Misc. 2045-35	2011-12	46651.00	192/4	
49.	D.E.E.	State Ad hoc 978-35	2011-12	100.00	71/4	
50.	RWRC, Malan	GOI-325-77	2011-12	89173.00	162/4	
51.	Agri. Economics	State Misc.2013-18	2011-12	72104.00	114/4	
52.	Agri. Economics	Misc-698-18	2011-12	5000.00	123/4	
		Total 2011-2012		83353777.00		112162074.00
53.	HAREC, D/kuan	Misc. 731-73	2012-13	24205.00	17/4	
54.	Soil Science	GOI-465-15	2012-13	45942.00	152/4	
		Total 2012-2013		70147.00		112232221.00
55.	RWRC, Malan	Misc.713-77	2013-14	2287.00	139/4	
56.	Crop Improvement	Ad hoc GOI-481-14	2013-14	303408.00	189/4	
57.	Dean,COHS	Ad hoc GOI-5004-28	2013-14	12240.00	279/4	
58.	Agri.Bio—Tech	NAIP-1002-57	2013-14	556004.00	165/3	
59.	Director Research	NAIP 1004-34	2013-14	666682.00	8/4	
60.	Library	NAIP-1008-29	2013-14	311813.00	60/4	
61.	Dean COHS	Misc.4001-28	2013-14	42281.00	165/4	
		Total 2013-2014		1894715.00		114126936.00
62.	Soil Science	ICAR-013-15	2014-15	403683.00	23/1	
63.	Agri. Engg.	ICAR-028-13	2014-15	381823.00	26/1	
64.	Agri. Engg.	ICAR-008-13(I)	2014-15	432159.00	33/1	
65.	Agri. Engg.	GOI Adhoc- 309-13	2014-15	3894279.00	28/1	
66.	Agronomy	ICAR-006-16	2014-15	374067.00	60/1	
67.	Agronomy	ICAR-007-16	2014-15	3408226.00	61/1	
68.	Entomology	ICAR-027-19	2014-15	44693.00	109/1	
69.	Crop Imp	ICAR-010-14/51	2014-15	933818.00	131/1	
70.	Crop Imp	ICAR-018-14	2014-15	139506.00	132/1	
71.	Crop Imp	Misc. 705-14	2014-15	1137.00	135/1	
72.	Soil Science	ICAR-009-15	2014-15	1682202.00	151/1	
73.	D.E.E.	KVK-010-35	2014-15	32566.00	197/2	

74.	Dean,COHS	ICAR-035-28	2014-15	777843.00	220/2	
75.	Entomology	ICAR- 043-2-19	2014-15	1393150.00	276/2	
76.	Soil Science	Misc.637-15	2014-15	277188.00	308/2	
77.	Comptroller	RAWE 001-12 & 28	2014-15	90782.00	359/2	
78.	KVK, Bajaura	KVK- 004-86	2014-15	4154972.00	06/3	
79.	KVK, D/kuan	KVK-003-87	2014-15	9806543.00	24/3	
80.	KVK, Kangra	KVK-01-91	2014-15	4157385.00	30/3	
81.	KVK, Mandi	KVK-06-90	2014-15	3438520.00	36/3	
82.	KVKV, Una	KVK-05-89	2014-15	2408757.00	43/3	
83.	KVK Berthin	KVK-008-93	2014-15	868796.00	63/3	
84.	KVK, K/seri	KVK-009-94	2014-15	103643.00	81/3	
85.	KVK, Bara	KVK-002-88	2014-15	2790252.00	124/3	
86.	HAREC, D/kuna	ICAR-02-73/79	2014-15	4605900.00	48/3	
87.	Crop Imp.	ICAR-015-14/79	2014-15	665385.00	49/3	
88.	ORS, Kangra	ICAR-015-79-I	2014-15	219714.00	50/3	
89.	HAREC, Bajaura	ICAR-003-72	2014-15	248178.00	71/3	
90.	HAREC, D/kuan	ICAR-023-73	2014-15	1609956.00	75/3	
91.	HAREC, Bajaura	ICAR-001-72	2014-15	6061969.00	85/3	
92.	HAREC, D/kuan	Misc-776-73	2014-15	10841.00	41/4	
93.	Animal Genetics & Breeding	ICAR-045-43	2014-15	261152.00	57/4	
94.	Animal Genetics & Breeding	ICAR-046-43	2014-15	23401.00	59/4	
95.	Agronomy	ICAR-031(ii)-16	2014-15	60226.00	117/4	
96.	Dean,COHS	ICAR-043-28	2014-15	1481.00	155/4	
97.	Vety. Surgery & Radiology	GOI-474-41	2014-15	29813.00	171/4	
98.	Horticulture	Adhoc Misc.473-22	2014-15	5682.00	187/4	
99.	Agri. Bio- Tech.	Adhoc GOI-493-57	2014-15	159698.00	202/4	
100.	Plant Pathology	Ad hoc GOI-5002-17	2014-15	9551.00	247/4	
101.	Seed Science	Ad hoc GOI-5006-36	2014-15	399803.00	257/4	
102.	Agri. Bio- Tech.	Ad hoc GOI-5008-57	2014-15	13989.00	259/4	
103.	Dean, COVAS	Ad hoc Misc-2127-37	2014-15	4679.00	276/4	
104.	Horticulture	Misc. 967-22	2014-15	4897.00	45/5	

105.	Horticulture	Misc. 968-22	2014-15	507.00	47/5	
106.	Vegetable Sci.	Misc.2011-20	2014-15	92905.00	51/5	
107.	Entomology	Misc.2029-19	2014-15	9191.00	57/5	
108.	HAREC, K/seri	Misc.2034-74	2014-15	63167.00	61/5	
109.	Horticulture	Misc.2061-22	2014-15	4175.00	63/5	
110.	Vegetable Sci.	Misc.2060-20	2014-15	7924600	65/5	
111.	Entomology	State Misc.2063-19	2014-15	142081.00	69/5	
112.	Veg. Science	State Misc.2064-20	2014-15	145515.00	71/5	
113.	Veg. Science	State Misc.2065-20	2014-15	176093.00	73/5	
114.	Agri. Bio-tech & HAREC, D/kuan	State Misc. 2066-57/73	2014-15	349812.00	75/5	
115.	Soil Science	State Misc. 2109-15	2014-15	101959.00	85/5	
116.	Plant Pathology	State Misc. 2110-17	2014-15	24626.00	87/5	
117.	Vegetable Sci.	Misc.2103-20	2014-15	34374.00	89/5	
118.	Vegetable Sci.	Misc.2112-20	2014-15	78628.00	91/5	
119.	Vegetable Sci.	Misc.2108-20,72,87	2014-15	74202.00	93/5	
120.	Dean,COVA S	ICAR-308-(v)-37	2014-15	2410.00	131/5	
121.	Veg. Science	State Misc.2129-20	2014-15	120744.00	133/5	
122.	Veg. Science	State Misc.2130-20	2014-15	341587.00	135/5	
123.	Veg. Science	State Misc.2131-20	2014-15	188044.00	137/5	
124.	Horticulture	Adhoc Misc. 2132-22	2014-15	213575.00	139/5	
		Total 2014-2015		66480500.00		180607436.00
		G. Total (1991-1992 to 2014-15)		180607436.00		

Therefore, it may be pointed out that from which head/ source, this expenditure were incurred which are over and above the actual grants-in-aid received and the budgetary provisions for the excess expenditure may also be got checked and compliance intimated to audit. The above mentioned excess expenditure may be recovered from the concerned funding agencies immediately. Further it is pertinent to mention here that 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

Pension scheme was started in the university w.e.f. 1.01.1986 vide notification No.1-128/88-HPKV/A/cs./01-81 dated 1.01.1997 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:-

Sr. No.	Financial year & Page of Annual A/c.	Opening balance	Receipts	Total	Payment	Closing balance
1	2	3	4	5	6	7
1.	2012-13 P-124	98705517.00	110409469.00	209114986.00	183847318.00	25267668.00
2.	2013-14 P-124	25267668.00	443595710.00	468863378.00	452360921.00	16502457.00
3.	2014-15 P-118	16502457.00	240527759.00	257030216.00	227972642.00	29057574.00

During the year 2014-2015 an amount of ₹ 16,97,94,970.00 has been transferred from general account to pension corpus funds in order to meet out the liability on account of increase in the limit of payment of gratuity from ₹ 3.50 lac to ₹ 10 lac and other pension amount, whereas actual subscription/contribution, interest on deposit and previous balance was just ₹ 8,72,35,246.00 and pension etc. paid to pensioners was ₹ 20,57,45,957.00, which reveals that the liability of pension has been increased by amount of ₹ 11,85,10,711.00, which was met out of the transfer/loan taken from the other fund. So the position of this fund is in deficit

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. 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.	2012-13	(-)1077	6617	1040	6580	7727	(-)1146	110
2.	2013-14	(-)1146	9071	1035	8960	10401	(-)1441	111
3.	2014-15	(-) 1441	8960	903	8422	9476	(-)1054	105

(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 2014-2015 is more than 4.63 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 promotions and grant of higher pay to the teachers promoted under CAS/PPS and grant of wrong advance increments at the time of appointment 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 the salary head without making proper budgetary provisions.
- (v) Payment of pensioner's medical claims are made 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 Extension of existing outsource services contract with the existing service providing agency i.e. M/s. Nuvision & Commercial Escorts Mehli, Shimla-9 w.e.f. 16.07.2014 to 31.03.2015

Refer to office Notification No. QSD.8-102/CSKHPKV/GA/2014/-35669-769 dated 16.07.2014 vide which the extension of out source services contract had been

given to M/s. Nuvision & Commercial Escorts Mehli, Shimla-9 w.e.f. 16.07.2014 to 31.03.2015 on the existing terms and conditions. In this case, it has been observed that on the basis of lowest tender invited in 2011, the work of outsourcing of skilled and un-skilled labour services for the period from 1.04.2012 to 31.03.2013 was awarded to M/s. Nuvision & Commercial Escorts Services vide Notification No. QSD.1-90/DR/CSKHPKV/(CL)/2011-2012/3298-3379 dated 29.03.2012. The rates were invited and approved for only one year i.e. from 1.04.2012 to 31.03.2013, whereas University granted extensions from 1.04.2013 onward to 31st March, 2015 which is against the provisions of rules and government instructions because the annual expenditure on this account is in crores and extension of such big contracts on the basis of those rates, which were invited only for one year was not correct under the rules, because when the outsourcing contract was given to M/s. Sahyata Security for the first time from September, 2010 to 31.03.2011 the administrative/service charges were paid 4.50%. In the next year from 1.04.2011 to 31.03.2012 M/s. Sun Security quoted lowest charges i.e. 3.99%. Thereafter for the period from 1.04.2012 to 31.03.2013, this work was awarded at 1.43% to M/s. Nuvision. Therefore, from 1.04.2010 to 31.03.2012, and thus there was a downfall trend in the charges from 4.50% to 1.43% and in view of this it was not proper to extend the contract for three years.

Hence in this case, due to grant of extension, the possibility of huge financial loss to the University can not be ruled out, which otherwise may be fully justified.

(Audit Requisition No.15, Registrar Dated 08.08.2014)

Para:-11 Non-recovery of panel interest imposed by the Income Tax Department for late deposit of tax from the erring person(s)/official(s).

While checking the voucher No. 02 of 11/2014 amounting to ₹ 68,721.00 out of CFSU-01-11, it has been observed that the income tax deducted at source by the Comptroller office was not deposited within stipulated period as required under income tax rules and the Income Tax Department took serious view of this lapse and imposed panel interest amounting to ₹ 68,721.00, the case for the sanction for this payment was put up to the Hon'ble Vice-Chancellor, which has been conveyed by the Comptroller vide letter No. QSD.Bud.5-111/06/CSKHPKV/2181-83 dated 24.11.2014. The Hon'ble Vice-Chancellor has accorded the sanction subject to the condition that the entire amount i.e. ₹ 68,721.00 on account of interest payment on late deposit of tax deduction at source (T.D.S.) was to be recovered from the erring person(s)/official(s) by 31.12.2014, so that such lapses are not repeated in future. Hence, the compliance of above order may be ensured and intimated to audit.

(Audit Requisition No. 46, Comptroller Dated 28.11.2014)

Para:-12 Processing of out stations purchase bills through (CPDU) Central Purchase & Disposal Unit

Vr. No. 197/551 & 198/552 of Jan, 2015 amounting to ₹ 93,493.00 & ₹6,820.00 for the supply of 16 No(s) SMF batteries 12V 42AH to RWRC, Malan & a Amarson Battery 95D 26L to KVK, Bara respectively were put up in audit by the CPDU. While checking these vouchers in audit, it was noticed that supply order No. QSD/2-8/CSKHPKV/CPDU/14/67150-51 dated 10.12.2014 & No. 66850-51 dated 09.12. 2014

were placed by the CPDU with the Manager, H.P. Agro Industries Corporation, Maranda and Hamirpur after obtaining the sanction of the Comptroller. The inspection of batteries was done by the inspection committees of these stations, the OR entries were also made and verified by the concerned in-charges. The CPDU had only recorded pass order on the bills/vouchers after obtaining the sanction from the competent authority.

Therefore, it may be clarified in view of para 7 of CPDU guidelines whether the codal formalities completed at outstations viz inspection committee reports, verification of OR entries etc. are to be considered or not and wherein the inspection made by the outstation inspection committee would be sufficient for passing the bills. It was also brought to the notice that the compliance of provisions of chapter-30 of University Accounts Manual were not being adhered to by the CPDU before submitting the repair bills of vehicles & other machinery in audit.

However, above mentioned vouchers were admitted in audit subject to compliance of above audit observations to avoid the financial hardship to the suppliers & further legal complications.

(Audit Requisition No. 51, Comptroller Dated 02.02.2015)

Para:-13 Purchase of agricultural implements vide Vr. No.305/838 of 03/2015 (R/F B-57-138-11) amounting to ₹ 2,50,113.00 only

During pre-audit of bill No. 16931 dated 18.02.2015 vide Vr. No. 305/838 of 03/2015 amounting to ₹ 2,50,113.00, it has been observed that 5 No. of sprayers and 450 Nos. of phawaras @ ₹ 25,738.00 and ₹ 205.00 (including vat) respectively have been purchased from M/s. Agro. Industries Corporation Ltd. by Central Purchase & Disposal Unit for the department of Agronomy. However this material is still to be distributed among the farmers of tribal villages during trainings being conducted in near future. Still, in view of closing of the financial year 2014-2015 and to avoid financial hardship to the supplier firm, the bill was admitted in audit subject to production of record related to disposal of material/implements got purchased after conclusion of the said training.

(Audit Requisition No. 68, Comptroller Dated 31.03.2015)

Para:-14 Purchase of Gold Medals for 12th Convocation from the local market

While checking the Vr. No. 34/123 of Sept, 2014 amounting to ₹ 2,23,045.00 for the purchase of 107 Nos. Gold Medals for the 12th Convocation held in Sept., 2014, it has been observed in audit that Vide NIQ No. QSD/(CPDU)/1-13/14/CSKHVKV/47184-89 dated 27.08.14, the quotations for the supply of gold medals were collected only from 4 firms through Spot Purchase Committee and the supply order was given to the firm on 3.09.2014. The Convocation has been organized in the university from 12.09.2014 to 19.09.2014. The dates of the Convocation were fixed in the beginning of the year. Preparation of Gold Medals was one of the primary arrangements and it should have been done well in time. In this case total payment was more than two lakh and as per rule the purchase should have been effected by inviting tenders through press and by obtaining rates from those firms which deals with such supply. The departure from the proper procedure had deprived the university from the benefit of most competitive rates which may be fully

justified. It is also pertinent to mention here that the process of preparation of Gold Medals was started 10-12 days before the event, therefore, the administration may also ascertain the reasons for this delay because ultimately this had caused higher procurement cost of the Gold Medals as the Medals were to be supplied with in a week period after placing the supply order to the firm and its responsibility may be fixed to avoid such lapses in future.

The payment bill was admitted in audit subject to the above audit observation in view of fact that the supply has been received please.

(Audit Requisition No. 28, Comptroller Dated 24.09.2014)

Para:-15 Purchase of cartridges worth ₹ 3,36,012.00

In the purchase cases of cartridges worth ₹ 3,36,012.00 from M/s. Suntech Systems, Dharamshala & M/s. Computech System, Palampur, it was observed that for the purchase of cartridges from these two firms, various supply orders were given on the same date and these firms also supplied the material by raising numerous bills. Hence, the reasons for giving various supply orders and receiving the supply by different bills on the same date may be justified under rules because this purchase could have been made by giving one supply order and obtaining one bill from each firm.

The detail of purchase made under some of the supply orders and bills of same date are as under:-

Sr. No.	Name of firm	Supply order No. and date	Bill No. & date	Amount
1.	M/s. Suntech Systems, Dharamshala	39925, 04.08.2014	2634, 20.08.2014	27611.00
2.	-do-	39926, 04.08.2014	2635, 20.08.2014	63288.00
3.	-do-	39927, 04.08.2014	2636, 20.08.2014	7385.00
4.	-do-	39928, 04.08.2014	2637, 20.08.2014	51048.00
5.	-do-	39929, 04.08.2014	2638, 20.08.2014	11077.00
6.	M/s. Computech System, Palampur	52742, 29.09.2014	8842, 04.10.2014	3781.00
7.	-do-	52743, 29.09.2014	8843, 04.10.2014	36624.00
8.	-do-	53239, 01.10.2014	8844, 04.10.2014	35956.00
9.	-do-	53240, 01.10.2014	8845, 04.10.2014	76496.00

(Audit Requisition No. 33, Comptroller Dated 31.10.2014)

Para:-16 Purchase of CCTV Cameras from M/s. V.K. Electrical & Electronics, Thakurdwara vide Bill No. 1185 dated 29.03.2014 amounting to ₹92,981.00

Payment vide voucher No.02/63 of 03/2014 regarding purchase of CCTV cameras from the M/s. V.K. Electrical & Electronics, Thakurdwara vide bill No. 1185 dated 29.03.2014 amounting to ₹ 92,981.00 on the lowest quotation basis, which were called by the Directorate of Extension Education for the newly constructed Museum Building. The locations, requirement & conditions were different from the building of Dean, College of Agriculture where these cameras were to be installed. The CCTV cameras purchased by the D.E.E. for the Museum Building were of very high cost, whereas the CCTV cameras installed by the electrical unit of the University in Administration Block, Library and Gate No.1, the cost of these cameras was of much lesser cost than the cameras purchased by the Department. Moreover, this is repeated order which is against the provision of the rule 28.21 of University Account Manual and Rule-100 of HPFR, 2009. Therefore, the purchase of CCTV cameras on higher rate and by placing repeated orders may be fully justified under the rules and for purchase on higher rates the responsibility may be fixed. The bill of the supplier was admitted in audit subject to the compliance of above audit observations

(Audit Requisition No. 11, Entomology Dated 31.07.2014)

Para:-17 Purchase of Breeder Seed Rajmah from farmers and sold to the Department of Agri. (H.P)

During the pre-audit of Vr. No. 1/73 of July, 2014 amounting to ₹ 44,200.00 for the purchase of 442 kgs. Breeder Seed Rajmah from Sh. Vidya Bhagat (Village farmer) Village & P.O. Kalpa District Kinnaur vide bill No. Nil dated 1.05.2014, it has been noticed that as per letter No. QSD.12-8/DR-CSKHPKV/Tech/3415 dated 21.04.2014, the Director of Research has accorded the permission to Scientist Incharge, MAREC, Sangla for the purchase of Breeder Seed Rajmah from the selected farmers of surrounding areas. Hence, the detail of selected farmers and criteria/norms adopted for the selection of these farmers may be intimated. Further, the sale record of seed to Agri. Department may also be put up along with the approved sale rate.

However, the bill was admitted in audit subject to the compliance of audit requisition please.

(Audit Requisition No. 09, MAREC, Sangla Dated 26.07.2014)

Para:-18 Purchase of DCP out of Revolving Fund Scheme vide Vr. No. 47 of 4/2014 amounting to ₹ 4,26,146.00

While checking the payment made vide voucher No. 47 for the month of 4/2014 amounting to ₹ 4,26,146.00 pertaining to expenditure incurred for the purchase of 100 qtls. DCP from M/s. Pole Star Marketing Company, Bilaspur (H.P.) vide their bill No. 0024 dated 10.03.2014, it has been noticed that the Central Purchase Committee of CSKHPKV had recommended the rate for the purchase of different types of feed & feed supplements vide their proceeding dated 12.11.2013 from different firms, which were further approved by the competent authority subject to fulfill all codal formalities. The rate for the purchase of DCP was approved on lowest quotation basis @ 4270.00 per quintal. of M/s. Pole Star Marketing Company., Bilaspur (H.P.) For the above purchase, the sanction of competent authority (Hon'ble Vice-Chancellor) was conveyed vide comptroller's office letter No.

QSD.Bud.1/39/CSKHPKV/COVAS/12-70663-65 dated 25.11.2013 on the lowest rates basis. The supply order for the purchase of different kinds of feed supplements alongwith 150 quintal DCP was placed to the firm concerned. M/s. Pole Star Marketing Company, Bilaspur by the Department of Animal Nutrition, COVAS vide letter No. AN/COVAS/CSK HPKV/Rev./2154 dated 25.11.2013. The aforesaid firm supplied the material i.e. DCP 100 quintal vide bill No. 0024 dated 10.03.2014, which was received on 11.03.2014 as the certificate given by Inspection Committee on the bill. But while checking the bill in audit, the following irregularities were noticed:-

(i) It was found that the said material was not supplied by the firm itself, actually but the material was supplied by M/s. Kedar Chemical Delhi to the consignee M/s. Pole Star Marketing Company, Bilaspur (H.P.) as evident from their GR No. 11915 dated 07.03.2014. The lowest quotee firm has only raised the bill to the department of Animal Nutrition for this purchase, which is not in order.

(ii) It is pertinent to mention here that as per GR dated 07.03.2014, 400 Nos. bags of DCP were shipped from Delhi situated firm M/s. Kedar Chemical and were delivered at Palampur showing the value in GR amounting to ₹ 1,06,500.00, whereas the bill for the same material has been raised by the Pole Star Marketing Company, Bilaspur amounting to ₹ 4,26,146, which may be re-examined and factual position regarding difference in value in the GR as well as bill may be fully explained to audit and the purchase may be justified.

(iii) As per condition contained in NIQ of the department, the firm should be the sole manufacturer, supplier stockists or authorized dealer who can submit the tender for the supply. But in this case the said firm is only marketing company and does not fulfill the condition for submitting their tender, then how the tender of this firm has been accepted. The factual position may be intimated to audit and if the aforesaid firm is supplier stockiest or authorized dealer of reputed manufacturer firm, then authorization dealership certificate may be obtained from the firm and added please.

However, the aforesaid bill was admitted in audit to avoid the hardship to the firm but this is subject to the condition that compliance of above referred audit observations may be ensured immediately so that the genuineness of purchase could be verified in audit accordingly please.

(Audit Requisition No. 05, Animal Nutrition Dated 09.06.2014)

Para:-19 Detailing of private vehicles (2 Nos. Tempo-Traveler) amounting to ₹ 48,000.00

While checking Vr. No. 14/40 of 03/2015 amounting to ₹ 48,000.00 for hiring vehicles No. HP-01D-4755 and HP-01D-4732(Travelers) as per bill No.525 & 526 of M/s. Vinod Taxi Service, Rajpur Tanda for 6 days period w.e.f. 17.03.2015 to 22.03.2015 @ Rs. 4000.00 per day on lowest quotation basis in connection with participation in 15th All India Inter Agricultural Universities Youth Festival 2014-2015 at NDRI, Karnal (Haryana), the following audit observations have been observed, the compliance of which may be ensured please:

(i) Codal formalities completed for hiring a bus, confirmation of rates etc. from H.R.T.C., Himachal Tourism as per H.P. Govt. guidelines as well as the advice of the Pool

Officer, CSKHPKV conveyed through vide office letter No. QSD.4-5/SWO/ CSK HPKV/1073-74 dated 11.03.2015 may be intimated duly substantiated.

(ii) Copy of letter No. QSD./SWO/CSKHPKV/1171 dated 20.03.2015 on the basis of which sanction of the Comptroller was obtained may be enclosed.

(iii) Record of inviting sealed quotations from four firms alongwith mode of sending & receipt of quotations may be put up.

(iv) The competent authority has accorded sanction on 31.03.2015 vide Comptroller's office letter No. QSD/Bud.5-21/14/CSKHPKV/20150, whereas bill No. 525 & 526 pertain to dated 22.03.2015 and codal formalities viz entry & amount verification were made on 27.03.2015 i.e. before the sanction of the competent authority. The reasons for which may be made clear & fully justified. However, due to closing of the financial year 2014-2015, the bill was admitted subject to compliance of this audit requisition please.

(Audit Requisition No. 64, SWO Dated 31.03.2015)

Para:-20 Advance for the repair of vehicle No. HP-20B-2531

While checking the payment case of temporary advance for the repair of Jeep No. HP-20B-2531, it was observed that as per the copy of FIR No. 201 Dated 05.07.2014 and other papers attached with the temporary advance, this vehicle was met with an accident on 05.07.2014 and sustained huge loss to the vehicle. The repair estimate to the tune of ₹ 60,733.00 has been prepared by the M/s. Baba Service Station, Hamirpur an authorized Mahindra Service Centre. The competent authority has accorded the sanction for the repair and to draw the advance.

The above temporary advance was admitted in audit subject to the condition that the insurance claim for the loss of vehicle may be obtained from the Insurance Company and responsibility for the loss to the vehicle may also be fixed & compliance intimated to audit please.

(Audit Requisition No. 35, KVK, Una Dated 03.11.2014)

Para:-21 Information regarding target fixed for generating of income

The information regarding the target fixed for generating the income during the year 2014-2015 and target achieved against the said target was asked to be supplied to the audit in the following format but nothing was intimated till date, so the real efforts made in this regard could not be ascertained as the university already facing the financial crunches

Sr.No.	Name of department	Income target fixed	Income target achieved	Reason for shortfall if any.
1.	2.	3.	4.	5.

(Audit Requisition No. 35(Comptroller Office Dated 27.11.2015)

Para:-22 Transfer of ₹ 2,16,000.00 from the Revolving Rund (A57-47-22) to the Ad hoc scheme MM-1-2132-22

(i) With reference to office letter No. QSD.Rev. Fund/14/CSKHPKV/ Hort./1195-96 dated 14.10.2014 and U.O. No. 1024 dated 27.08.2014 of the Comptroller it was intimated that this project was implemented w.e.f. 1.02.2014 for the period of three years and no funds in the project for the year 2014-2015 have been received from the funding agency till date. Hence, the source from which the expenditure of the project has been met out may be intimated and contingency registers of the project for the financial year 2013-2014 and 2014-2015 may also be put up in audit alongwith it, the copies of appointment letters/orders of the field helpers & other staff of the project be enclosed.

(ii) As it has been intimated vide letter No.QSD.Rev.Fund/2014/CSKHPKV/ Hort./1195-96 dated 14.10.2014 that ₹ 2,16,000.00 was transferred from RF-A57-22 operated in the department of Horticulture to Ad hoc-MM-1-2132-22 in order to release the salary of project staff, as per permission granted by the Comptroller vide letter No. QSD.Bud.2-680/2014/CSKHPKV/49974-76 dated 12.09.2014, therefore, approval of the Hon'ble Vice-Chancellor in this regard as per Sr. No. 71 of delegation of financial power may be obtained & enclosed.

(iii) further he above permission to transfer ₹ 2,16,000.00 was granted by the Comptroller, subject to the condition that the transferred amount will be refunded back in RF-A57-47-22 on receipt of grant for the project from funding agency and ₹ 94,800.00 has been paid as wages to 6 numbers of field helpers @ ₹ 6,000.00 p.m. w.e.f. 7/2014 to 19.09.2014 (till termination of fellowship). Hence, the source from which the wages for the period prior to 7/2014 & commencement of fellowship may also be intimated along with documentary proof in its support.

(iv) It may be intimated to audit whether the grant for the project has been received from the funding agency and ₹ 94,800.00 paid as wages to field helpers has been refunded back to RF-A-57-47-22 or not, the actual position in this regard may also be intimated.

(v) Deposit of balance of ₹ 1,21,000.00 out of ₹ 2,16,000.00 (transferred amount from RF-A57-47-22) back into RF-A57-47-22 may got verified to audit please.

(Audit Requisition No. 40, Horticulture Dated 13.11.2014)

Para-23 Irregular transfer of amount to other account

While checking the Annual Account for the year 2014-2015, it has been noticed that the following amounts from the general account have been transferred to the following accounts, in order to meet out the liabilities of medical re-imbursement and additional amount of DCRG on account of revision of gratuity from Rs. 3.50 lac to Rs 10 lac and payment of pension of pensioners. But the sanction of the Govt. in this regard was not shown to audit. Therefore either the sanction of the Govt. for the above transfer may be obtained or the amount be refunded immediately to the general account:-

Sr.No.	Account No. from where transferred	Account to which transferred	Amount	Page No. of Annual Account
1.	10640342351	30118702062	7200000	129
2.	10640342351	32345093496	700000	129
3.	10640342351	30118702062	78225000	129
4.	10640342351	30118702062	6100000	129
5.	10640342351	30118702062	16669970	129
6.	10640342351	30118702062	13400000	129
7.	10640342351	30118702062	10000000	129
8.	10640342351	30118702062	18200000	129
9.	10640342351	30118702062	20000000	129
10.	10640342351	32345093496	1500000	129
		G. Total:-	171994970	

Para:- 24 Regarding leave salary, pension and DCRG contribution of Sh. Sher Singh, Machineman (Retired) for the period of his secondment services.

During the checking of leave encashment bill of un-utilized portion of earned leave of Sh. Sher Singh, it was observed that his services were placed on secondment with Rajiv Gandhi Govt. Auyurvedic Hospital, Paprola w.e.f. 1.06.2011 to 30.06.2012(Date of Retirement). The borrowing institution has although contributed/deposited pension & earned leave contribution for period of secondment vide cheque No. 488322 & 488323 dated 3.02.2014 amounting to ₹ 49,910.00 & ₹ 24,743.00 respectively, but panel interest @ 2 paise per hundred per day for the period from 1.07.2012 to 3.02.2014 (217 days) amounting to ₹ 3240.00 (under S.R.307) was not recovered on these belated receipts. Moreover, DCRG contribution amounting to ₹ 12,450.00 was not received till date as per letter No.QSD.1-9/13-CSKHPKV/Pension-31863-68 dated 1.07.2014.

Therefore, the panel interest amount to ₹ 3,240.00 on pension & earned leave contribution and DCRG contribution may be got recovered from Rajiv Gandhi Auyurvedic Hospital, Paprola. However, the payment of earned leave encashment was admitted in audit subject to the compliance of this audit requisition in order to avoid financial hardship to the retiree please.

(Audit Requisition No.36, Comptroller Dated 03.11.2014)

Para:-25 Regarding the withheld amount of ₹ 30,000.00 from retirement gratuity & recovery of ₹ 1,07,905.00 on account of withdrawal of ACP benefit given before the grant of 3-tier pay scale to Sh. T.R. Sharma, T.A. grade-I(Retired)

With reference to office letter No. QSD.1-725/08-CSKHPKV/(P)/2441 -44 dated 16.12.2014 & letter No. QSD.-PF/DEE/CSKHPKV/(Estt.)/455-56 dated 14.01. 2014 of the Director, Extension Education regarding recovery due to withdrawal of ACP benefit given to Sh. T.R. Sharma, T.A. Grade-I(Retd.) before grant of 3-tier pay scale on the analogy of UHF, Solan amounting to ₹ 1,07,905.00 from arrear of pay revision w.e.f. 1.01.2006 to 31.07.2008 amounting to ₹ 80,658.00 and ₹ 27,247.00 from arrear of pension as worked out and got passed by Internal Audit after ticking the entries of revised pension

(w.e.f. 08/2008 to 07/2013) by this office, the total amount of arrear of pension was ₹ 3,69,423.00 instead of ₹ 4,08,775.00(as worked out by the internal audit).

Hence, arrear of pension and net amount of pension payable after recovery of ₹ 27,247.00 may be re-checked and it may further be intimated that when arrear of pension had been passed by the internal audit then how the recovery of ₹ 27,247.00 was to be made by the pension cell. The relevant records in support of making the recovery may be got checked please.

(Audit Requisition No. 47, Comptroller Dated 03.01.2015)

Para:-26 Pay fixation in the revised pay scale and sanction of EOL of Dr. Aneesh Kumar, Assistant Professor

Dr. Aneesh Kumar was appointed to the temporary post of Assistant Professor (Vety. Microbiology) vide appointment letter No. QSD.5-103/2009-CSKHPKV (Estt.)68401-20 dated 31.08.2009 and he joined as Assistant Professor on 8.09.2009. As per condition No. 1 of appointment letter, his appointment was subject to the condition “that he will be on probation for a period of two years in the first instance”. Vide office order No. QSD.6-794/2009-CSKHPKV (Estt.)/80845-50 dated 24.10. 2009, Extra Ordinary leave for two years was sanctioned to persue Ph.D programme from the National Veterinary Institute DTU Denmark in his favour , which was further extended vide office order dated 7.12.2011 and 6.11.2012 up to 31.10.2013 and Dr. Aneesh Kumar after availing 3 years EOL resumed his duty on 1.11.2013.

The extra ordinary leave had been granted to Dr. Aneesh Kumar after total service of 50 days only and also before the completion of probation period. In the leave sanctioning order, there was no mention of the rule or delegation of powers under which the leave had been sanctioned.

Therefore, the provision of the rules under which the leave has been sanctioned may be intimated otherwise the sanction accorded by the Hon’ble Vice-Chancellor may be fully justified and this case may be got regularized by obtaining the approval of the competent authority.

The pay fixation in the revised pay scale of Dr. Aneesh Kumar was however vetted in audit subject to the above audit observation please.

(Audit Requisition No. 01 ,Vety. Microbiology Dated 17.04.2014)

Para:-27 Grant of 4,9,14 Assured Career Progression Scheme to Sh. Ram Swarup, Sr. Scale Stenographer, Department of Soil Science and recovery thereof

While checking the new ACPS ticking case, it has been observed that the benefit of next higher scale/grade pay and fixation of pay at next higher stage granted to of Sh. Ram Swarup, Sr. Scale Stenographer under old “ACPS 8-16-24-32” w.e.f. 31.12.2006 instead of w.e.f. 01.04.2007 has been withdrawn by the Registrar office vide office order No. QSD.10-06//12-ACPS/Prop/ CSK HPKV(Estt.)/-Vol-II/-11570-84 dated 26.02.2014.The overpayment as a result of withdrawal of earlier benefits of old ACPS granted to Sh. Ram Swarup, Sr. Scale Stenographer w.e.f. 31.12.2006 had been worked out to Rs. 5160.00. Same may be recovered from the concerned under intimation to audit.

(Audit Requisition No.49, Soil Science Dated 20.01.2015
& letter No. Jt.Co(audit)/2015/27 dated 04.04.15)

Para:-28 1st R/bill, for C/o Implement shed at RSS, Akrot (Una) vide agreement No. 1390

The work C/o Implement Shed was awarded to Sh. Shiv Kumar Kapila vide award letter No. QSD./Const./award/2012/4459-66 Dated 02.08.2014 amounting to ₹ 4,98,066.00 which was 7.21.% above to the amount put to tender. The estimated cost for which was ₹ 4,64,538.00. The Administrative Approval and Expenditure Sanction was accorded for the above said work amounting to ₹ 1,79,360.00 vide No. QSD.Bud.3-427/-2011/ CSKHPKV/-16922-23 dated 19.03.2012 and the total expenditure incurred to execute the work was ₹ 5,38,606.00 (₹ 5,22,918+15,688) including work contingency. The matter regarding this excess expenditure was taken up with the Executive Engineer (C) vide No. LAD/OK/108/14-15 dated 10.03.2015 and No. 114 dated 13.03.2014 and in compliance of which the reply submitted by the Executive Engineer(C) vide letter No. Nil dated 13.03.2015 has been examined in audit and not found satisfactory because the excess expenditure amounting to ₹ 3,59,246.00 (₹ 5,38,606-1,79,360) met out from the saving of other works and also utilized the amount sanctioned to execute other different works of station without obtaining the sanction/approval of the competent authority. Hence, the booking of excess expenditure out of said sources may be got regularized as per the provisions contained in Rule-89 of HPFR-2009.

However the bill was admitted in audit for payment subject to the compliance of this Audit Requisition. (Audit Requisition No. 62, E.E.(C) Dated 26.03.2015)

Para:-29 Regarding Assets and Liabilities statement in respect of GPF as on 31.03.2015.

Assets and Liabilities statement as on 31.03.2015 was asked to be supplied in respect of GPF in the following format but the same was not put to audit till date as a result of which comparison of Assets and liabilities can not be verified.

Assets	Liabilities	Details of deposit
Deposits including interest earned and accrued	Amount payable to subscriber including interest	In saving Account In FDR's

(Audit Requisition No. 47 Comptroller office Dated 01.03.2016)

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

(A) 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 to the Comptroller. While drafting the annual audit report of the university only important and serious paras of post audit reports and audit requisitions were incorporated in the main report whereas detailed post audit reports were 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:-

Sr. No.	Name of Department	File No.	Period of post audit	Reference No. vide which post audit report issued
1.	Agriculture Engg.	1.	1997-98 & 1998-99	Jt.Co.(Audit)/PLP/2001/-209-11 dated 27.08.2001
2.	Agriculture Engg.	2.	04/1999 to 03/2008	Jt.Co(Audit)/PLP/2009/236-38 dated 01.12.2009
3.	Seed Production Unit	3.	1996-97 & 1997-98	Audit Requisition No. 55 Dated 15.09.1998
4.	Seed Production Unit	4.	04/1998 to 03/2007 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

(B) However 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 special campaigns were also launched to review the old paras of previous audit reports and 6 main paras, 8 sub-paras and 11 audit requisitions were settled and recovery to the tune of ₹2,90,484.00 has been effected. The full detail of which is given in **Annexure-C** of this report.

Para-31 Audit Requisitions

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

Para-32 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, which

is required to be increased to meet out the increasing expenditure of the university. The university administration should make a road map for commercial use of guest/rest houses and farmers hostels whenever these are not required for university activities. In many Departments like Flouriculture, 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. Further huge recoveries on account of wrong pay fixations, grant of advance increments, promotions made in personal promotion scheme and career advancement scheme have been pointed out in audit, but for the last so many years the required action have not been taken despite clarifications being issued by the Govt.

The Local Audit Department is very grateful for the co-operation and assistance rendered by the university administration and staff during the period of report. Subject to audit observations of this audit report the maintenance of accounts of CSKHPKV, Palampur was found satisfactory.

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

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

Endst. No. As Above,322-325 dated, the...21.01.2017.....Shimla-171009

Copy alongwith Audit Report is forwarded for information and necessary action to:

1. The Additional Chief Secretary (Agriculture) to the Government of Himachal Pradesh, Shimla-2.
2. The Director, Department of Agriculture, Himachal Pradesh, Shimla-05.
3. Deputy Controller (Audit), Resident Audit Scheme, Chaudhary Sarwan Kumar Himachal Pradesh, Krishi Vishavavidyalaya Palampur, District Kangra (H.P.)

Sd/-
Additional Director,
Local Audit Department
Himachal Pradesh Shimla-171009

Part- II

Last Audit Report-

Last audit report for the year 2013-2014 was issued by this department vide letter No.Fin(LA)H(2)C(15)XI(ii)320/80-46 Dated 01.02.2016 and the authority was requested to submit the annotated reply to the audit observations incorporated in audit report and special drive/campaign was also undertaken w.e.f. 01.08.2016 to 12.08.2016 for the settlement of audit paras. But only 06 paras and 08 sub-para and 11 numbers audit requisitions could be settled during this campaign. Majority of the departments have not taken interest for the settlement of audit paras. This not only defeats the very purpose of audit but also causes increase in number of paras every year. The matter is brought into the notice of the higher authorities. However, the latest position of outstanding & settled audit paras of previous audit reports are as under and the University authorities are again requested to expedite the pace of settlement

(A) Details of outstanding audit paras incorporated in previous Audit Reports i.e. 1988-1989 to 2013-2014

Sr.No.	Period of Audit Report	Para No.	Total No of paras
1.	01.04.1988 to 31.03.1989	15(B) & 20(Audit Requisition No. 251-54 dated 24.11.90)	1
2.	01.04.1989 to 31.03.1990	19(T), 19(1), 19(2)(2), 19(2)(3), 19(3)(2)	5
3.	01.04.1992 to 31.03.1993	41	1
4.	01.04.1996 to 31.03.1997	21	1
5.	01.04.1997 to 31.03.1998	17	1
6.	01.04.1998 to 31.03.1999	20 & 24(3), 24(4)	3
7.	01.04.1999 to 31.03.2000	17, & 29	2
8.	01.04.2000 to 31.03.2001	15	1
9.	01.04.2001 to 31.03.2002	10(a), 10(b), 21,24,27 & 29	6
10.	01.04.2002 to 31.03.2003	8 & 9	2
11.	01.04.2003 to 31.03.2004	11, 12, 14 & 15	4
12.	01.04.2004 to 31.03.2005	8, 16 & 21(a)	3
13.	01.04.2005 to 31.03.2006	10,15,18,20,23,28(1)(2)(3)(5)(6)(11),29(2)(i)(iv)(v)(5),30(2)(3)(4)(i)(ii)(6)(i)(ii)(7),31(1)(ii)(iii)(iv)(v)(vi)(vii)(viii)(2),32(i)(ii),&33(i)(ii)(iv)(v)	36
14.	01.04.2006 to 31.03.2007	11,15,16,17(1)(3)(4)(5)(6)(7)(10)(11)(12)(13)(14)(16)(17)(I to vii), 23 & 26(ii)(iii)(v)(vi)	27

15.	01.04.2007 to 31.03.2008	10, 11, 12, 13, 20, 21, 23, 27(I to ix) & 28	17
16.	01.04.2008 to 31.03.2009	8, 11, 12, 13,16, 17, 18, 21, 23, 24, 25, 26 (I to vi) , 27(I to iv), 28(2) (3), 29(a to c) f (i) g to j	31
17.	01.04.2009 to 31.03.2010	11, 12, 14, 15, 16, 17, 19, 21, 24(1 to 4), 26, 27, 28, & 29	16
18.	01.04.2010 to 31.03.2011	10, 11, 12, 13, 15, 16, 17, 18(I to vii), 19, 20, 21, 22, 23, 24, 25 & 26	22
19.	01.04.2011 to 31.03.2012	10(1 to 4)(5)(I to iii) 16, 17, 18, 19, 20, 21, 22, 23, 24, 25 & 26	18
20.	01.04.2012 to 31.03.2013	10(a) (i to iii) (b) (i & ii), 11, 13, 15(1 to 5), 16,17(i to iv), 18, 19, 20 (1) (i & ii) (2)(i & ii) (3)(a)(i&ii)(b)(i)(c)(i&ii) (d to g) (4)(5)(i&ii) (6) (i to iii)(7)(8)(9)(a)(i to iv)(b)(i to iii)(10)	48
21.	01.04.2013 to 31.03.2014	10 (i & ii), 11, 12, 13, 14 (A)(i & ii) B,C,D, 15 (i & ii), 16, 17, 19, 20, 21, 22, 23(1 to 6), 24(1 to 3), 25, 26, 27, 28, 29, 30(1&2)(1,2& 3), 31(i to iii), 32, 33, 34, 35, 36, 37, 38, 39, 40(1 to 3), 41(1 to 3), 42,	56
		Total audit paras:-	301

(B) Details of para settled

Sr.No.	Period of Audit Report	Para No.	Remarks
1.	01.04.2018 to 31.03.2009	29 (d & e) f (ii & iii)	After verifying the compliance submitted vide letter No.QSD.3-4/12-CSKHPKV-AD/Audit/-770-72 dated 09.08.2016 and No. 782-83 dated 12. 08.2016 respectively by the A.D. HAREC, Bajaura sub paras settled
2.	01.04.2012 to 31.03.2013	14	After verifying the compliance submitted vide letter No.QSD.7-302/85-CSKHPKV/(Estt) 23792-93 dated 02.05.2014 by the Registrar's office para settled.
3.	01.04.2013 to 31.03.2014	18	After verifying the compliance submitted vide letter No.QSD. CG RT/CSKHPKV/2016/193 dated 23. 04.2016 by the P.I. para settled.
4.	01.04.2013 to 31.03.2014	Para-5 (Annexure-B) Deptt. wise item No. 1 ,2, 10, 18, 19, 20, 21 (different Serial No.	After verifying the compliance submitted by the concerned Deptt, the sub para settled (i.e. recovery of some inter-departmental effected.
5.	01.04.2013 to 3.03.2014	2	Latest position incorporated under para No. 2 of audit report for the year 2014-2015.
6.	01.04.2013 to 3.03.2014	3	Latest position incorporated under para No. 3 of audit report for the year 2014-2015.
7.	01.04.2013 to 3.03.2014	4	Latest position incorporated under para No. 4 of audit report for the year 2014-2015.
8.	01.04.2013 to 3.03.2014	5	Latest position incorporated under para No. 5 of audit report for the year 2014-2015.
9.	01.04.2013 to 3.03.2014	6	Latest position incorporated under para No. 6 of audit report for the year 2014-2015.
10.	01.04.2013 to 3.03.2014	7	Latest position incorporated under para No. 7 of audit report for the year 2014-2015.
11.	01.04.2013 to 3.03.2014	8	Latest position incorporated under para No. 8 of audit report for the year 2014-2015.
12.	01.04.2013 to 3.03.2014	9	Latest position incorporated under para No. 9 of audit report for the year 2014-2015.
13.	01.04.2013 to 3.03.2014	43	Latest position incorporated under para No. 30 of audit report for the year 2014-2015.
14.	01.04.2013 to 3.03.2014	44	Latest position incorporated under para No.31 of audit report for the year 2014-2015.
15.	01.04.2013 to 3.03.2014	45	Latest position incorporated under para No. 30 (B) of audit report for the year 2014-2015.

Annexure- “A”

(Referred to in Para 2 Part-I of the Audit Report for the year 2014-2015)

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

Sr. No.	Name of Account	Amount (Rs.)
1.	Contributory Provident Fund Account	170303248.34
2.	General Provident Fund Account(A/c. No. 01170065016)	713037248.99
3.	Employees Welfare Fund Account No.1170065044	1120193.52
4.	Book Bank Account operated by the Librarian	121805.40
5.	Purchee Fee Account operated by CMO	37046.10
6.	Student Fund Account operated by S.W.O.	14716394.81
7.	Securities/Earnest Money and Misc. Deposit	5780180.15
8.	Student Fund Account being operated by: Dean, P.G.	8561304.70
9.	Student Fund Account being operated by: Dean, College of Agriculture	19941613.07
10.	Student Fund Account being operated by: Dean, College of Vety.& Animal Sciences	16367071.41
11.	Student Fund Account being operated by: Dean, College of Basic Sciences	16311554.31
12.	Student Fund Account being operated by: Dean , College of Home Sciences	7767903.93
13.	Pension Corpus Fund Account (A/c. No. 01170065023)	29057574.00
14.	Contributory Pension Scheme	84704033.00
15.	Revolving Fund Account of Sr. Seed Production Unit	288305.77
16.	Revolving Fund Account of Sr. Seed Production Unit	106393.21
17.	Revolving Fund Account of Head, Plant Breeding	20997.03
18.	Revolving Fund Account of Head ,Plant Breeding	40520.25
19.	Revolving Fund Account of Asstt. Engineer (Maint.)	1437553.73
20.	Revolving Fund Account of Asstt. Engineer(Workshop)	458763.48
21.	Revolving Fund Account of Scientist Incharge, RSS, Malan	3108.20
22.	Revolving Fund Account of Scientist Incharge, RSS, Akrot	183117.82
23.	Revolving Fund Account of Scientist Incharge, K.V.K. Bajaura	647820.00
24.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	377650.00
25.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	41319.68
26.	Revolving Fund Account of Associate Director, RRS, Kukumseri	755290.99
27.	Revolving Fund Account of Vegetable Science	330034.20
28.	Revolving Fund Account of Associate Director, RRS, D/kuan	397223.45
29.	Revolving Fund Account of Associate Director, RRS, Bajaura	648464.00
30.	Revolving Fund Account of Fisheries(COVAS)	129232.91
31.	Revolving Fund Account of ORS, Kangra	236225.00

32.	Revolving Fund Account of ORS, Kangra	74946.00
33.	Revolving Fund Account of Land Scaping Unit	421279.55
34.	Revolving Fund Account of Dean, COBS	507895.10
35.	Revolving Fund Account of Associate Prof. K.V.K., Bara	2018682.11
36.	Revolving Fund Account of Animal Breeding & Genetics	330711.23
37.	Revolving Fund Account of Animal Nutrition	5177920.61
38.	Revolving Fund Account of Scientist Incharge, KVK, Una	913790.86
39.	Revolving Fund Account of Dean, COA.	203974.74
40.	Revolving Fund Account of Dean, COHS	20927.12
41.	Revolving Fund Account of Plant Pathology	122640.87
42.	Revolving Fund Account of Incharge, BRSS, Nagrota	57230.00
43.	Revolving Fund Account of Agronomy	32850.14
44.	Revolving Fund Account of Scientist Incharge, KVK, Mandi	990427.55
45.	Revolving Fund Account of Librarian, Palampur	4398053.42
46.	Revolving Fund Account of Comptroller office	4587539.16
47.	Revolving Fund Account of Director of Ext.Edu.	2226223.37
48.	Revolving Fund Account of T.H.T.	440223.47
49.	Revolving Fund Account of Horticulture	719360.54
50.	Revolving Fund Account of Dean, COVAS.	57444.45
51.	Revolving Fund Account of Sr. Seed Production Scientist	276836.21
52.	Revolving Fund Account of Director of Research	245405.45
53.	Revolving Fund Account of Chief Medical Officer.	123446.83
54.	Revolving Fund Account of Comptroller Office.	2801897.61
55.	Revolving Fund Account of Director of Ext.Edu.	189789.14
56.	Revolving Fund Account of Director of Research.	98734.21
57.	Revolving Fund Account of Dean, COVAS	318377.93
58.	Revolving Fund Account of Dean, COA.	95787.41
59.	Revolving Fund Account of Comptroller Office.	66136.72
60.	Revolving Fund Account of Head Deptt. of Soil Science	531196.85
61.	Revolving Fund Account of Scientist Incharge, RSS, Sangla	990551.00
62.	Revolving Fund Account of Head, Agro forestry.	4850.84
63.	Revolving Fund Account of Officer Incharge, Live Stock Farm.	296172.45
64.	Revolving Fund Account of Executive Engineer, Construction	4564632.44
65.	Revolving Fund Account of Sr. Seed Production Scientist	208327.36
66.	Revolving Fund Account of Associate Director, RRS, D/kuan	4600.60
67.	Revolving Fund Account of Head, Agriculture Engineering.	500396.63
68.	Revolving Fund Account of Scientist Incharge, KVK, Kangra	1437030.33
69.	Revolving Fund Account of Assoc. Dir. RRS, Bajaura	445183.00
70.	Revolving Fund Account of Assoc. Dir., D/kuan	96526.34
71.	Revolving Fund Account of RSS, Lari	763144.26
72.	Revolving Fund Account of Estate Officer, CSKHPKV	115836.60

73.	Revolving Fund Account of Estate Officer, CSKHPKV	938237.50
74.	Revolving Fund Account of Plant Physiology	162136.90
75.	Revolving Fund Account of D.E.E.	451006.27
76.	Revolving Fund Account of R.S.S. Berthin	373251.00
77.	Revolving Fund Account of Kukumseri	1508354.58
78.	Revolving Fund Account of Trust Fund of Comptroller	424004.83
79.	Revolving Fund Account of SPS	980037.00
80.	Revolving Fund Account of Agronomy	88767.00
81.	Revolving Fund Account of Nodal Officer	3067210.00
82.	Revolving Fund Account of Dean COHS	13422.00
83.	Revolving Fund Account of Vety. Physiology	105753.00
84.	Revolving Fund Account of Horticulture	140172.00
85.	Revolving Fund Account of RSS, Malan	47528.00
86.	B-13(RF:92-79) ORS Kangra, Mega Seed RKVY	265650.00
87.	Revolving Fund Account of KVK, Kangra	8135.00
88.	Revolving Fund Account of RSS, Akrot	243865.34
89.	Revolving Fund Account of HAREC, D/kuan	8148.31
90.	Revolving Fund Account of KVK, D/kuan	174312.70
91.	Revolving Fund Account of RRS, Bajaura	173040.00
92.	Revolving Fund Account of RSS, Sangla	306903.00
93.	Revolving Fund Account of RSS, Sangla	56457.00
94.	Revolving Fund Account of RRS, K/seri	34068.02
95.	Revolving Fund Account of RSS, Salooni	283190.13
96.	Revolving Fund Account of RSS, Berthin	126090.00
97.	Revolving Fund Account of RRS, D/kuan	14238.42
98.	Revolving Fund Account of RRS, K/seri	45872.02
99.	Revolving Fund Account of RSS, Lari (Mega Seed)	43598.37
100.	Revolving Fund Account of RSS, Sangla	14679.00
101.	Revolving Fund Account of Microbiology (COBS)	191219.00
102.	Revolving Fund Account of RRS, Bajaura (Mega Seed)	316650.00
103.	Revolving Fund Account of Agri. Economics (RF 115-18)	158982.00
104.	B-38(RF:117-73) Dhaulakuan, Production of Quality Seed	36950.00
105.	B-39(RF:118-77) Malan, Production of Quality Seed	27144.50
106.	B-40(RF:119-36) SPS, Production of Quality Seed	52598.00
107.	B-41(RF:120-16) Agronomy, Production of Quality Seed	199017.60
108.	B-42(RF:121-74) K/seri Seed Production under RKVY	62624.00
109.	B-43(RF:122-49) ITC(D/Research, Training consulting digital data etc.	471053.00
110.	B-44(RF:123-22) Horticulture, Production of Quality Seed	47130.00
111.	B-45(RF:124-20) Vegetable Science, Developing Tech.	233799.00
112.	B-46(RF:125-83) Sangla, Production of Quality Seed	49837.00

113.	B-48(RF:127-22) Horticulture, Enterprises and vocational programme	321662.00
114.	Revolving Fund Account of COHS (RF-128-28)	143994.00
115.	Revolving Fund for the development of Organic Agriculture B-47 (RF 126-56)	114515.00
116.	Revolving Fund Account (B-52 RF-129-37)Entrepreneurial Training, COVAS	293221.00
117.	Revolving Fund Account (B-52 RF-133-16) Integrated Farming Systems, Agronomy	23509.00
118.	Textiles and apparel designing (COHS) (B-54 RF-135-28)	132172.00
119.	Procurement of mother culture for production of bio-fertilizer (Organic Agri.(B-56-RF-137-56)	25289.00
120.	Payment of electricity bills of various colleges(EO).	1226226.00
	G. Total:	1145631891.44

Annexure- “B”

(Referred to in Para 5 Part-I of the Audit Report for the year 2014-2015)
Detail of outstanding inter departmental recoveries **(Para 5)**

(1) Directorate of Extension Education					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1.	1991-92	11/194	20.10.1991	Dean COVAS	290.00
2.		81/132	-	Director Research	1484.00
3.		33/194	-	RRS,Bajaura	1600.00
		Total			3374.00
4.	1992-93	90/132	-	Dean, COVAS	3331.00
5.		28/140	25.04.1992	Dean, COVAS	1087.00
6.		20/141	25.09.1992	Dean, COVAS	278.00
7.		21/141	25.09.1992	Dean, COVAS	245.00
8.		85/194	-	Animal Breed	1104.00
		Total			6045.00
9.	1993-94	12,13/179	30.03.1994	Dean COVAS	1193.00
10.		14/179	30.03.1994	Dean COVAS	701.00
11.		15/179	30.03.1994	Dean COVAS	392.00
		Total			2286.00
12.	1994-95	34/180	19.03.1995	Dean COVAS	87.00
13.		53/162	04.04.1994	Dean, COA	12583.00
		Total			12670.00
14.	1995-96	96/179	09.08.1995	Estate Officer	661.00
15.		19/163	01.09.1995	Dean COVAS	285.00
16.		60,61/163	03.09.1995	Dean COVAS	4579.00
17.		38/-41/179	10.05.1995	Dean COA	1475.00
		Total			7000.00
18.	1996-97	47/194	26.11.1996	Estate Officer	1938.00
19.		53/203	23.07.1996	Estate Officer	351.00
20.		84/207	12.02.1997	Estate Officer	3582.00
21.		23/203	04.02.1997	Dean COVAS	1352.00
22.		29/203	05.02.1997	Dean, COBS	221.00
		Total			7444.00
23.	1997-98	57/232	-	Registrar	512.00
24.		84/203	-	Astt. Dir(A&P)	339.00
25.		038	15.9.1997	BDO Indora	793.00
26.		039	15.9.1997	BDO Nurpur	1040.00
27.		040	15.9.1997	BDO Nagrota Bagawan	403.00
28.		043	15.09.1997	BDO Bhawarna	715.00
29.		092	08.01.1998	BDO Bhawarna	880.00
30.		048	15.09.1997	BDO Nagrota Bagwan	633.00
31.		044	15.09.1997	BDO Panchrukhi	832.00
32.		041	15.09.1997	BDO Pragpur	949.00
33.		042	15.09.1997	BDO Dehra	741.00
34.		046	15.09.1997	BDO Baijnath	637.00

35.		047	15.09.1997	BDO Kangra	754.00
36.		049	15.09.1997	BDO Kullu	637.00
37.		050	15.09.1997	BDO Banjar	377.00
38.		051	15.09.1997	BDO Ani	338.00
39.		052	15.09.1997	BDO Nirmand	312.00
40.		053	15.09.1997	BDO Sadar Mandi	637.00
41.		02	01.12.1998	BDO Sadar Mandi	784.00
42.		054	15.09.1997	BDO Rivalsar	416.00
43.		055	15.09.1997	BDO Gohar	351.00
44.		056	15.09.1997	BDO Gopalpur	463.00
45.		057	15.9.1997	BDO Dharmpur	468.00
46.		058	15.9.1997	BDO SunderNagar	481.00
47.		059	15.9.1997	BDO Karsog	533.00
48.		060	15.9.1997	BDO Joginder Nagar	390.00
49.		061	15.9.1997	BDO Janjhaili	390.00
50.		062	15.9.1997	BDO Hamirpur	533.00
51.		064	15.9.1997	BDO Sujanpur	312.00
52.		065	15.9.1997	BDO Bhoranj	533.00
53.		066	15.9.1997	BDO Nahan	377.00
54.		067	15.9.1997	BDO Sangrah	567.00
55.		069	15.9.1997	BDO Ponta Sahib	702.00
56.		032	13.9.1997	DDA Nahan	520.00
57.		031	13.9.1997	DDH Solan	585.00
58.		013	23.8.1997	DAHO Kullu	624.00
59.		027	13.9.1997	Dpo Una	2872.00
60.		-	-	DPO Solan	460.00
61.		028	13.9.1997	DPO Kinaur	806.00
62.		029	13.9.1997	BDO Kaza	234.00
63.		030	7.11.1997	BDO Keylong	486.00
		Total			25416.00
64.	1998-1999	66/207	-	DR	10.00
65.		59/232	-	THT	378.00
66.		087	7.11.1998	BDO Indora	976.00
67.		097	07.11.1998	BDO Nagrota Bagawan	816.00
68.		093	7.11.1998	BDO Panchrukhi	1024.00
69.		090	7.11.1998	BDO Pragpur	1168.00
70.		091	07.09.1998	BDO Dehra	912.00
71.		045	15.9.1998	BDO Lamba Gaon	676.00
72.		094	7.11.1998	BDO Lamba Gaon	832.00
73.		096	7.11.1998	BDO Kangra	928.00
74.		095	7.11.1998	BDO Baijnath	784.00
75.		098	7.11.1998	BDO Kullu	784.00
76.		099	7.11.1998	BDO Banjar	464.00
77.		100	7.11.1998	BDO Ani	416.00
78.		01	7.12.1998	BDO Nirmand	384.00

79.		03	1.12.1998	BDO Rivalsar	512.00
80.		04	1.12.1998	BDO Gohar	432.00
81.		05	1.12.1998	BDO Gopalpur	496.00
82.		06	1.12.1998	BDO Dharmpur	576.00
83.		07	1.12.1998	BDO SunderNagar	592.00
84.		08	1.12.1998	BDO Karsog	656.00
85.		09	1.12.1998	BDO Joginder Nagar	480.00
86.		010	1.12.1998	BDO Janjhaili	480.00
87.		011	1.12.1998	BDO Hamirpur	656.00
88.		013	1.12.1998	BDO Sujanpur	384.00
89.		014	1.12.1998	BDO Bhoranj	656.00
90.		015	1.12.1998	BDO Nahan	464.00
91.		016	1.12.1998	BDO Sangrah	636.00
92.		027	1.12.1998	BDO Silai	807.00
93.		028	1.12.1998	BDO Rajgarh	517.00
94.		029	1.12.1998	BDO Ponta Sahib	648.00
95.		081	7.11.1998	BDO Bilaspur	960.00
96.		069	6.11.1998	DAHO Kullu	768.00
97.		071	6.11.1998	DAHO Hamirpur	720.00
98.		077	7.11.1998	DPO Una	2568.00
99.		30	10.12.1998	DPO Kinaur	992.00
100.		078	7.11.1998	BDO Kaza	208.00
101.		073	6.11.1998	DAHO Simla	2256.00
102.		074	6.11.1998	DAHO Sirmaur	1248.00
103.		033	10.12.1998	DAHO Kinaur	992.00
104.		12	1.12.1998	BDO Nahan	192.00
105.		19.	1.12.1998	BDO Poanta	348.00
106.		21.	1.12.1998	BDO Sarkaghat	276.00
107.		22	1.12.1998	BDO Kunihar	444.00
108.		23	1.12.1998	BDO Dharmpur	480.00
109.		24	1.12.1998	BDO Masobra	480.00
110.		25	1.12.1998	BDO Basant pur	312.00
111.		26	1.12.1998	BDO Theog	528.00
112.		32	1.12.1998	BDO Narkanda	288.00
113.		33	1.12.1998	BDO Chirgaon	200.00
114.		34	1.12.1998	BDO Rohroo	312.00
115.		35	1.12.1998	BDO Chopal	516.00
116.		36	1.12.1998	BDO Rampur	492.00
117.		37	1.12.1998	BDO Katrain	564.00
118.		099	1.1.1999	DDA Bilaspur	240.00
119.		087	21.1.1999	BDO Solan	116.00
Total					36044.00
120.	1999-2000	85/207	12.8.1999	Estate Officer	1317.00
121.		46/234	-	Estate Officer	40.00
122.		96/234	29.2.2000	Estate Officer	236.00
123.		1/235	7.3.2000	Estate Officer	50.00

124.		30/281	13.3.2000	Estate Officer	2452.00
125.		61/205	31.8.1999	Dean, COVAS	1409.00
126.		16/232	-	Live Stock Farm	425.00
127.		089	7.11.1999	BDO Nagrota Bagwan	496.00
128.		079	7.11.1999	BDO Keylong	432.00
129.		-	-	-	128.00
130.		071	23.9.1999	DAHO Kinaur	188.00
131.		75	23.6.1999	DDA Bilaspur	240.00
132.		065	15.6.1999	BDO Panchrukhi	256.00
133.		081	23.6.1999	BDO Solan	116.00
134.		049	15.6.1999	BDO Solan	116.00
135.		050	15.6.1999	BDO Nalagarh	268.00
136.		051	15.6.1999	BDO Kandaghat	92.00
137.		055	15.6.1999	BDO Kunihar	156.00
138.		056	15.6.1999	BDO Dharmpur	148.00
139.		058	15.6.199	BDO Masobra	160.00
140.		059	15.6.1999	BDO Basantpur	104.00
141.		060	15.6.1999	BDO Theog	176.0
142.		061	15.6.1999	BDO Narkanda	98.00
143.		062	15.6.1999	BDO Rohroo	104.00
144.		063	15.6.1999	BDO Chopal	172.00
145.		057	15.6.1999	BDO Rampur	164.00
146.		064	15.6.1999	BDO Jubal Kotkhai	188.00
147.		088	07.11.1999	BDO Nurpur	1286.00
		Total			11017.00
148.	2000-01	57/235	28.6.2000	DEE	580.00
149.		1/256	20.9.2000	Registrar	300.00
150.		55/256	16.02.2001	Registrar	410.00
151.		24/256	22.2.2001	Registrar	2066.00
152.		20/256	20.1.2001	Estate Officer	5446.00
153.		58/256	16.2.2001	Dean COVAS	790.00
154.		007	16.5.2000	BDO Una	204.00
		Total			9796.00
155.	2001-02	30/279	19.9.2001	Registrar	209.00
156.		28/281	11.3.2002	Estate Officer	5622.00
157.		121/92	-	Estate Office	2452.00
158.		31/281	13.3.2002	Estate Officer	1590.00
159.		32/281	-	Estate Officer	3000.00
160.		33/281	13.3.2002	Estate Officer	1340.00
161.		28/99	-	Estate Officer	2410.00
162.		21/279	-	Agro Forestry	145.00
163.		34/281	-	RRS Bajaura	1042.00
164.		044	25.5.2001	DDA Palampur	800.00
165.		067	3.10.2001	DDA Kangra	60.00
166.		057	3.10.2001	DHO Keylong	32.00
		Total			18702.00

167.	2002-03	14/280	-	Comptroller	10704.00
168.		56/280	4.5.2002	Estate Officer	1402.00
169.		78/280	5.6.2002	Estate Officer	6054.00
170.		99/280	4.9.2002	Estate Officer	1795.00
171.		70/291	-	Animal Nutrition	458.00
172.		92/280	-	EE	1556.00
	Total				21969.00
173.	2003-04	70/292	5.11.2003	DEE	3228.00
174.		99/292	29.1.2004	S.W.O.	4335.00
175.	Total				7563.00
176.	2004-05	90/256	-	Comptroller	866.00
177.		45/348	21.2.2005	Estate Officer	865.00
	Total				1731.00
178.	2005-06	94/348	4.7.2005	Estate Officer	238.00
179.		47/356	9.11.2005	Estate Officer	1621.00
180.		81/356	-	Estate Officer	138.00
181.		8/292	-	Estate Officer	2524.00
	Total				4521.00
182.	2007-08	10/401	02.04.07	DEE	13786.00
183.		55/401	10.10.07	PI, ICAR 199-34	112.00
184.		89/401	26.03.08	Dean PG	1388.00
185.		91/401	23.03.08	DEE	166.00
186.		084/278	09.04.07	DDA Una	180.00
187.		085/278	23.05.07	DDA Palampur	800.00
188.		092/278	30.11.07	DDA Una	180.00
	Total				16612.00
189.	2008-09	96/401	19.04.08	Comptroller office	3008.00
190.		98/401	26.04.08	DEE	28008.00
191.		99/401	26.04.08	DEE	23596.00
	Total				54612.00
192.	2010-2011	08/447	60/2010	Dean, COVAS	637.00
193.		09/447	109/2010	Executive Engineer (M)	1286.00
194.		10/447	16/2010	Dean, PG	871.00
195.		12/447	12/2010	Comptroller's office	12910.00
196.		13/447	21/2010	Comptroller's office	3036.00
197.		14/447	20/2010	Comptroller's office	1286.00
198.		17/447	25/2009	Dean, COA	10232.00
199.		18/447	25/2009	Dean, COA	874.00
200.		19/447	29/2010	Dean, COA	
201.		20/447	52/2009	Dean, COVAS	1097.00
202.		21/447	19/2010	Comptroller's office	1050.00
203.		22/447	18/2010	Comptroller's office	7835.00
204.		23/447	23/2010	Comptroller's office	1554.00
205.		24/447	22/2010	Comptroller's office	360.00
206.		26/447	16/2010	Comptroller's office	639.00

207.		27/447	12/2009	Comptroller's office	19470.00
208.		28/447	87/2010	Registrar office	780.00
209.		29/447	63/2010	Dean, COBS	320.00
210.		30/447	64/2010	Comptroller's office	1780.00
211.		37/447	89/2010	Registrar office	700.00
212.		41/447	25/2010	Comptroller's office	453.00
213.		42/447	52/2010	Comptroller's office	453.00
214.		44/447	04/2009	Comptroller's office	10590.00
215.		45/447	04/2009	Comptroller's office	6550.00
216.		46/447	04/2009	Comptroller's office	6046.00
217.		47/447	53/2006	Comptroller's office	34440.00
218.		48/447	26/2010	Comptroller's office	1303.00
219.		49/447	27/2010	Comptroller's office	2062.00
		Total			128614.00
220.	2012-13	01/604	23.04.2012	Agronomy	1050.00
221.		13/604	15.05.2012	Agronomy	300.00
222.		21/604	26.05.2012	D.E.E.	1440.00
223.		22/604	26.05.2012	D.E.E.	1860.00
224.		24/604	28.05.2012	D.E.E.	2340.00
225.		25/604	08.06.2012	D.E.E.	450.00
226.		41/604	18.06.2012	D.E.E.	2280.00
227.		42/604	18.06.2012	D.E.E.	1860.00
228.		44/604	25.06.2012	D.E.E.	1740.00
229.		45/604	25.06.2012	D.E.E.	630.00
230.		46/604	25.06.2012	D.E.E.	1920.00
231.		48/604	28.06.2012	D.E.E.	1440.00
232.		49/604	28.06.2012	D.E.E.	1740.00
233.		51/604	09.07.2012	Vety. Gyno, COVAS.	1860.00
234.		58/604	21.08.2012	D.E.E.	1200.00
235.		61/604	21.08.2012	D.E.E.	1440.00
236.		66/604	30.08.2012	D.E.E.	1500.00
237.		74/604	30.08.2012	Director, Agri. Shimla	1020.00
238.		77/604	10.09.2012	Agronomy	1200.00
239.		80/604	21.09.2012	Director, Agri. Shimla	840.00
240.		90/604	01.10.2012	Director, Agri. Shimla	1320.00
241.		100/604	16.10.2012	Director, Agri. Shimla	900.00
242.		01/602	16.10.2012	D.E.E.	1440.00
243.		02/602	16.10.2012	Director, Agri. Shimla	600.00
244.		19/602	12.12.2012	D.E.E.	1380.00
245.		75/602	23.03.2012	D.E.E.	630.00
					34380.00
		G. Total			409796.00

(2) University Workshop

Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1.	1991-92	51	30.05.1991	Dean, COVAS,	50.00
	Total				50.00
2.	1992-93	Private Journey	Para 42 1992-93	XEN (C&D)	4657.80
	Total				4657.80
3.	1995-96	1236	24.04.1995	Registrar's Office	1399.00
4.		1328	29.07.1995	-do-	715.00
	Total				2114.00
5.	1996-97	1588	09.07.1996	Registrar's Office	1782.00
6.		1551	18.06.1996	Animal Breeding/ Live Stock Farm	200.00
7.		1518	04.05.1996	OSD, IAS, Shimla	427.00
	Total				2409.00
8.	1997-98	2129	13.02.98	Head Hort.	746.00
	Total				746.00
9.	1998-99	2294	07.11.98	Registrar's Office	4343.00
10.		2356	03.12.1998	-do-	65.00
11.		2375	07.01.1999	-do-	3228.00
12.		2285	16.10.98	Head Hort.	229.00
	Total				7865.00
13.	99-2000	2602	26.07.1999	Registrar's Office	150.00
	Total				150.00
14.	2000-01	3018	10.11.2000	Registrar's Office	689.00
15.		3213	19.01.2001	SPS	441.00
16.		3182	04.01.2001	-do-	2705.00
	Total				3835.00
17.	2001-02	3490	30.08.2001	A.E. Machenical	234.00
	Total				234.00
18.	2002-03	3982	19.09.2002	Horticulture	100.00
	Total				100.00
19.	2003-04	4455	14.08.2003	Head, THT	75.00
	Total				75.00
20.	2004-05	4775	17.05.2004	Head, THT	576.00
	Total				576.00
21.	2006-07	5700	30.12.2006	Registrar's Office	100.00
22.		5715	05.02.2007	-do-	25.00
	Total				125.00
23.	2007-08	5817	28.10.2007	-do-	250.00
24.		5833	25.07.2007	-do-	75.00
	Total				325.00
25.	2008-09	6026	21.04.08	POOL	100.00

26.		6121	25.08.08	EO	75.00
27.		6127	26.08.08	Registrar	175.00
28.		6151	26.09.08	EO	225.00
29.		6153	26.09.08	EO	200.00
30.		6159	18.10.08	Registrar	225.00
31.		6173	22.10.08	COHS	288.00
32.		6180	23.10.08	DEE	2537.00
33.		1	16.01.09	COVAS	250.00
34.		2	16.01.09	EO	1046.00
35.		18	16.02.09	EO	5559.00
36.		24	17.02.09	EE.Design	153.00
37.		30	18.02.09	COHS	100.00
38.		32	19.02.09	COVAS	349.00
39.		33	19.02.09	EE I	200.00
40.		36	20.02.09	COHS	100.00
41.		37	20.02.09	Registrar	137.00
42.		44	16.03.09	COVAS	130.00
43.		53	19.03.09	COVAS	175.00
		Total			12024.00
44.	2009-10	82	27.04.09	SPS	50.00
45.		109	23.06.09	SPS	50.00
46.		110	23.06.09	SPS	85.00
47.		114	24.06.09	SPS	172.00
48.		115	24.06.09	Registrar	75.00
49.		121	25.06.09	SPS	88.00
50.		125	26.06.09	SPS	80.00
51.		126	26.06.09	SPS	92.00
52.		138	21.07.09	Hort.	100.00
53.		151	24.07.09	SPS	58.00
54.		155	17.08.09	VC Office	446.00
55.		160	18.08.09	EE(D)	50.00
56.		168	20.08.09	SPS	177.00
57.		169	20.08.09	VC Office	150.00
58.		176	19.09.09	SPS	100.00
59.		177	22.09.09	SPS	100.00
60.		179	22.09.09	SPS	150.00
61.		180	22.09.09	SPS	100.00
62.		190	24.09.09	SPS	43.00
63.		233	29.12.09	Pool Officer	50.00
64.		234	29.12.09	-do-	50.00
65.		243	30.12.09	Pool Officer	386.00
66.		248	31.12.09	-do-	100.00
		Total			2752.00
67.	2010-11	306	01.05.10	COHS	300.00
68.		327	-	Pool Officer	90.00
69.		349	23.06.10	Head, Agr.Engg.	125.00

70.		382	21.08.10	COHS	205.00
71.		401	-	HAREC,K/seri	191.00
72.		416	-	COHS	342.00
73.		420	-	COHS	662.00
74.		421	-		105.00
75.		493		COHS	100.00
	Total				2120.00
76.	2011-12	673	29.08.2011	Horticulture	217.00
77.		689	02.09.2011	COVAS	75.00
78.		764	09.12.2011	Horticulture	526.00
79.		800	24.12.2011	AE (Civil)	100.00
80.		808	27.12.2011	Horticulture	425.00
	Total				1343.00
81.	2012-13	896	05.04.2012	Horticulture	200.00
82.		923	01.05.2012	Horticulture	325.00
83.		1012	19.07.2012	S.I. MAREC, Sangla	200.00
84.		1051	23.08.2012	Sangla	1890.00
85.		1057	24.08.2012	Head, Agronomy	500.00
86.		1089	26.09.2012	D.E.E.	275.00
87.		1096	27.09.2012	Sangla	500.00
88.		1126	06.11.2012	D.E.E.	397.00
89.		1147	10.12.2012	Sangla	2469.00
90.		1184	02.01.2013	Sangla	200.00
	Total:				6956.00
91.	2013-14	1293	21.05.2013	MAREC, Sangla	200.00
92.		1341	25.07.2013	Director Research	450.00
93.		1360	30.07.2013	Director Research	434.00
94.		1365	17.08.2013	Director Research	481.00
95.		1391	19.09.2013	COA	779.00
96.		1424	12.11.2013	Registrar	150.00
97.		1450	06.12.2013	COVAS	183.00
98.		1520	06.02.2014	D.E.E.	300.00
99.		1544	05.03.2014	COVAS	399.00
100.		1554	19.03.2014	COVAS	500.00
	Total:				3876.00
101.	2014-15	1601	28.05.2014	D/Kuan	3048.00
102.		1620	02.06.2014	E.E. (Elect.)	200.00
103.		1639	04.06.2014	Pool Officer	3012.00
104.		1643	04.06.2014	MAREC, Sangla	150.00
105.		1649	07.07.2014	Pool Officer	2067.00
106.		1651	07.07.2014	Pool Officer	100.00
107.		1653	08.07.2014	Pool Officer	580.00
108.		1663	09.07.2014	Pool Officer	150.00
109.		1665	09.07.2014	Pool Officer	50.00
110.		1667	09.07.2014	Pool Officer	133.00

111.		1671	10.07.2014	Pool Officer	150.00
112.		1673	11.07.2014	Pool Officer	349.00
113.		1674	11.07.2014	Pool Officer	50.00
114.		1676	29.07.2014	Pool Officer	1610.00
115.		1683	30.07.2014	Pool Officer	1681.00
116.		1689	01.08.2014	Pool Officer	350.00
117.		1690	01.08.2014	Pool Officer	150.00
118.		1691	01.08.2014	Pool Officer	175.00
119.		1692	01.08.2014	Pool Officer	547.00
120.		1696	02.08.2014	Pool Officer	300.00
121.		1698	02.08.2014	Live Stock Farm	150.00
122.		1705	29.08.2014	Dean, COHS	350.00
123.		1759	01.11.2014	Live Stock Farm	200.00
124.		1763	03.11.2014	Live Stock Farm	100.00
125.		1772	10.11.2014	Live Stock Farm	150.00
			Total:-		15802.00
	G. Total (1991-1992 to 2014-2015)				68134.80

(3) Department Seed Production Unit					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1.	1980-81	2/55	29.01.1981	XEN, HPKV	16800.00
	Total				16800.00
2.	1981-82	3/35	04.12.1981	XEN,HPKV	720.00
	Total				720.00
3.	1985-86	8/52	28.07.1985	XEN, HPKV	4048.00
4.		8/88	06.12.1985	DDA, Mandi	694.00
	Total				4742.00
5.	1994-95	119/23	30.04.1994	XEN,HPKV	150.00
6.		119/92	12.10.1994	DDA, Bilaspur	2800.00
	Total				2950.00
7.	1996-97	63/031	27.03.1997	XEN,HPKV	4880.00
	Total				4880.00
8.	1997-98	013/64	12.11.1997	Executive Engineer	2440.00
	Total				2440.00
9.	2001-02	004/88	21.05.2001	A.D.(CF) Jersey Cattle Breeding Farm	280.00
	Total				280.00
10.	2006-07	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
	Total				5825.00
13.	2008-09	035/124	24.11.2008	KVK Kangra	3000.00
	Total				3000.00

14.	2009-10	003/508	29.09.2009	Project Cordinator KVK,Sundernagar	150.00
15.		003/126	06.10.2009	Project Cordinator KVK,Sundernagar	150.00
	Total				300.00
16.	2010-11	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
	Total				14626.00
27.	2011-12	032/547	31.10.2011	DDA, Bilaspur	1200.00
	Total				1200.00
28.	2012-13	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
	Total				35564.00
	G. Total				93327.00

(4) Department of Plant Breeding & Genetics					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1.	1980-81	212/201	07.04.1980	Animal Breeding, HPKV,Palampur	385.00
2.		0132	27.08.1980	Sh. Kashim Asraf D.D.S. Shrinagar	260.00
	Total				645.00
3.	1981-82	0169	14.04.1981	D.D.A,Bilaspur	697.50
	Total				697.50
4.	1983-84	0518	26.12.1983	D.D.A,Palampur	242.00
5.		611	16.04.1983	Chief Conservator Forest,Shimla-2	234.75
	Total				476.75
6.	1994-95	011/24	24.09.1994	D.D.A. Kullu	50.00
	Total				50.00
7.	1996-97	47/22	21.01.1997	D.D.A. Shimla	128.00
	Total				128.00
8.	2005-06	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
	Total				35650.00
12.	2008-09	047/419	04.07.2009	Dr. J.P. Yadvirdro, Chokilyri Road Dahad	116.00
	Total				116.00
13.	2011-12	041/99	02.05.2012	Dr. Pushpindra, Pant Nagar University	439.00
14.		041/99	02.05.2012	Dr. S.R. Ramgri, P.I.CO.A 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. Parbhani (Mahtra)	439.00
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

(6) Department of SAREC, Kangra					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	1993-94	038/116	30.09.1993	Distt. Agri. Officer,D/shala	1570.00
2		040/116	20.09.1993	Distt. Agri. Officer,D/shala	100.00
3		047/116	11.10.1993	Distt. Agri. Officer,D/shala	30.00
	Total				1700.00
4	1994-95	059/116	28.06.1994	Director, Extension Education,UHF,Solan	325.00
	Total				325.00
5	1997-98	037/144	14.10.1997	Dy.Director,Agri.,Kangra	300.00
	Total				300.00
6	2003-04	073/239	17.06.2003	Dy.Director,Agri. Palampur	1600.00
	Total				1600.00
7.	2011-12	22/449	04.09.2011	SMS, Pragpur	488.00
8.	-do-	26/449	07.10.2011	Head, Agronomy	136.00
	Total				624.00
9.	2012-13	61/449	17.09.2012	Joint Director(Agri.) Jammu	340.00
	Total:-				340.00
10.	2013-14	87/449	05.06.2013	SMS-cum-convener B.T.T.(ATMA) Ghumarwin, Bilaspur	1350.00
	Total:-				1350.00
	G. Total				6239.00

(7) Department of HAREC, Dhaulakuan					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	1983-84	112	06.07.1983	Head,Plant Breeding	405.00
2		121	10.11.1983	Head,Plant Breeding	1306.00
	Total				1711.00
3	1984-85	140	10.09.1984	D.D.A. Hamirpur	739.00
	Total				739.00
4	1986-87	1/03	11.04.1986	A.D.O. Dadahu	419.00

5		1/040	17.05.1986	D.D.A. Shimla	649.00
6		1/72	05.01.1987	Scientist Incharge D/kuan	399.00
	Total				1467.00
7	1989-90	4/058	27.07.1989	Scientist Incharge D/kuan	750.00
	Total				750.00
8	1994-95	52/098	19.05.1994	DDA, Kangra at Palampur.	585.00
	Total				585.00
	G. Total				5252.00

(8) Department of K.V.K. Dhaulakuan					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	1998-99	018	25.11.1998	Dy. Director, Agri., Palampur	8602.00
	Total:-				8602.00
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
	Total:-				79200.00
4.	2012-13	055/481	04.10.2012	D.D.A. Nahan	33750.00
	Total:-				33750.00
5.	2013-14	481/081	03.08.2013	Scientist Incharge, Lari	550.00
6.		481/091	21.02.2014	D.D.A. Nahan	17600.00
	Total:-				18150.00
7.	2014-15	481/009	-	DDA, Nahan	687.00
8.		481/093	27.05.2014	PC, KVK, Una	1825.00
9.		481/095	27.05.2014	PC, KVK, Bajaura	650.00
10.		481/097	09.06.2014	PC, KVK, Una	4000.00
	Total:-				7162.00
	G. Total:-				146864.00

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

(10) Department of Tea Husbandry & Technical					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	1997-98	003/48	06.01.98	Asstt.Engineer,N.H.Sub Division ,Baijnath	24600.00
			Total		24600.00
2	1998-99	018/48	16.12.1998	A.E. NH Sub.Division, Baijnath	5300.00
3		020/48	16.12.1998	XEN,HPKV,Palampur	976.00
			Total		6276.00
4	2009-10	011/483	08.06.2009	Chief Executive Officer HP State Khadi & Village Industries Board cleave Land Shimla	21168.00
5		020/483	09.10.2009		
6		036/483	09.06.2010		
			Total		21168.00
			G. Total		52044.00

(11) Department of Vegetable Sciences					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1.	2007-08	088/364	04.04.07	Project Director, Agro forestry	110.00
			Total		110.00

(12) Department of Soil Science					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	2007-08	836/9	03.03.2008	Scientist Incharge, KVK Una	150.00
2.		825/9	06.08.2007	Dy. Dir. Agr. Bilaspur	20000.00
			Total		20150.00
3.	2008-09	867/9	24.01.2009	SMS Baijnath	2000.00
4.		881/9	07.02.2009	PCDO Jachh	1800.00
			Total		3800.00
5.	2009-10	31/370	08.09.2009	SPS Palampur	600.00
6.		38/370	28.10.2009	STCR Soil Sci.	564.00
7.		44/370	16.11.2009	SPS Palampur	300.00
8.		76/370	25.03.2010	Dy. Dir. Agr. Palampur	458.00
			Total		1922.00
			G. Total		25872.00

(13) Department of Agricultural Engineering					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	2006-07	064/137	27.10.2006	XEN	75.00
			Total		75.00
3	2007-08	086/137	04.04.2007	A.E.	250.00
			Total		250.00
			G. Total		325.00

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

(15) KVK, Mandi at Sundernagar					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	2009-10	020/216	23.09.2009	Chairman, National Watershed Dasera, Bilaspur	40000.00
	Total				40000.00
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
	Total				342650.00
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
	Total				95670.00
20.	2013-14	05/691	03.12.2013	SMS, Karsog	3300.00
	Total:-				3300.00
	G. Total				481620.00

(16) KVK, Bara					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1.	2007-08	045/431	03.08.2007	Pardhan, Gram Panchayat Rangar Through BDO, Sujanpur	9000.00
			Total		9000.00
2.	2010-11	093/432	08.01.2011	DDA, Hamirpur	12480.00
3.		094/432		FH Staying Charges DDA, Hamirpur	3000.00
4		095/		I.C. DDA, Hamirpur	3000.00
			Total		18480.00
			G. Total		27480.00
(17) Department of MAREC SANGLA					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1	2005-06	029/276	23.02.2006	Head, Deptt of Plant Breeding	105.00
			Total		105.00
			G. Total		105.00
(18) Hospitality Cell					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1.	2008-09	30/373	06.01.2009	Secretary GAD, Shimla	560.00
2.	2010-11	100/373	19.11.2010	Corfball Palampur	7200.00
3.		98/372	28.11.2010	Corfball Palampur	11600.00
4.		80/372	19.11.2010	Corfball Palampur	585.00
5.		100/556	31.07.2010	SVC	300.00
6.		63/567	07.03.2011	DEE	200.00
7.		80/567	22.03.2011	Sh. Ratti Ram Sandil (Through DEE)	3700.00
			Total		24145.00
8.	2011-12	077/461	20.08.2011	Head, Animal Nutrition, COVAS	5501.00
			Total		5501.00
9.	2012-13	69/650	08.03.2013	D.E.E.	147.00
10.		24/647	27.09.2012	Head, Agronomy	4275.00
11.		52/648	06.10.2012	Comptroller,CSKHPKV	2100.00
12.		53/648	06.10.2012	Comptroller,CSKHPKV	2100.00
13.		54/648	06.10.2012	Comptroller,CSKHPKV	772.00
14.		55/648	06.10.2012	Comptroller,CSKHPKV	200.00
15.		61/649	30.12.2012	Comptroller,CSKHPKV	745.00
16.		62/649	30.12.2012	Comptroller,CSKHPKV	200.00
17.		73/649	16.01.2013	Comptroller,CSKHPKV	875.00
18.		39/649	29.12.2012	Registrar Office	2611.00
19.		40,45,	29.12.2012	Registrar Office	3189.00

		46/649			
20.		47/649	29.12.2012	Registrar Office	400.00
21.		48/649	29.12.2012	Registrar Office	200.00
22.		49/649	29.12.2012	Registrar Office	600.00
23.		50/649	29.12.2012	Registrar Office	600.00
24.		51/649	29.12.2012	Registrar Officer	200.00
25.		53,54/649	29.12.2012	Registrar Office	5703.00
26.		63,64/649	30.12.2012	Registrar Office	3592.00
27.		65/649	30.12.2012	Registrar Office	400.00
Total:					28909.00
28.	2014-15	57/688	18.04.2014	S.D.M. Palampur	7280.00
29.		58/688	18.04.2014	S.D.M. Palampur	7000.00
30.		16/700	19.04.2014	S.D.M. Palampur	525.00
31.		17/700	19.04.2014	S.D.M. Palampur	2000.00
32.		31/701	07.07.2014	D.E.E.	1000.00
33.		32/701	07.07.2014	D.E.E.	2075.00
34.		33/701	07.07.2014	D.E.E.	1643.00
35.		34/701	07.07.2014	D.E.E.	2161.00
36.		64/701	15.09.2014	-	600.00
37.		79/701	21.10.2014	Project Co-ordinator KVK, Kullu	400.00
38.		80/701	21.10.2014	PC, KVK, Kullu	1545.00
39.		12/703	11.07.2014	D.E.E.	11576.00
40.		31/703	02.08.2014	D.E.E.	7700.00
41.		40/706	26.12.2014	D.E.E.	21904.00
42.		43/706	01.01.2015	D.E.E.	18084.00
43.		44/706	01.01.2015	D.E.E.	4400.00
44.		51/706	12.01.2015	D.E.E.	25380.00
45.		52/706	12.01.2015	D.E.E.	5950.00
46.		62/706	29.01.2015	D.E.E.	17682.00
47.		63/706	29.01.2015	D.E.E.	4320.00
48.		64/706	29.01.2015	D.E.E.	5100.00
49.		65/706	04.02.2015	D.E.E.	18974.00
50.		66/706	04.02.2015	D.E.E.	4700.00
51.		67/706	04.02.2015	D.E.E.	17808.00
52.		68/706	07.02.2015	D.E.E.	4200.00
53.		69/706	07.02.2015	D.E.E.	65410.00
54.		70/706	07.02.2015	D.E.E.	9300.00
55.		76/706	24.02.2014	D.E.E.	9522.00
56.		77/706	24.02.2014	D.E.E.	8184.00
57.		78/706	24.02.2014	D.E.E.	23349.00
58.		85/706	02.03.2015	D.E.E.	16824.000
59.		91/706	10.03.2015	D.E.E.	17940.00
60.		99/706	17.03.2015	D.E.E.	26216.00
61.		21/707	31.03.2015	D.E.E.	641.00
62.		03/709	18.03.2015	S.D.M. Palampur	3250.00

63.		04/709	18.03.2015	S.D.M. Palampur	1300.00
64.		02/731	-	D.E.E.	21915.00
65.		04/731	-	D.E.E.	15308.00
					413166.00
				G. Total	471721.00

(19) Comptroller Office					
1.	2011-12	560/048	16.06.2011	KVK, Una	45.00
				Total:	45.00
2.	2012-13	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
				Total:	9674.00
				G. Total:	9719.00

(20) Livestock Farm					
Sr. No.	Year	Bill No.	Date	Bill In Favour	Amount
1.	2013-14	Nil	04.11.2013	HOD, Agronomy	4000.00
				G.Total:	4000.00
2.	2014-15	13/560	27.10.2014	Animal Nutrition	9680.00
3.		14/560	07.11.2014	Animal Nutrition	1320.00
4.		15/560	07.11.2014	Incharge IGFRI, Holta	1348.00
5.		16/560	27.11.2014	Incharge IGFRI, Holta	1636.00
6.		17/560	07.01.2015	Animal Nutrition	2079.00
					16063.00
				G.Total:	20063.00
				Grand Total from 1 to 20	18,66,128.05

Annexure-“C”

(Referred to in para 30(B) of the Audit Report 2014-2015 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.	Organic Agriculture	-	-	82 (07.11.2011)	91/38	0
2.	University workshop		Para-5, annexure-B (item No.2 Sr No86) Inter-departmental recovery	-	91/39	2965.00
3.	University Workshop	-	Para-5, annexure-B (item No.2 Sr No.50 & 84)	-	92/47	125.00
4.	University Workshop	-	Para-5 item No. 2 sr. No. 91,94 & 95	-	93/53	300.00
5.	Registrar office	-	-	06 (03.06.2013	91/40	42150.00
6.	Dean, COHS	-	-	65 (19.11.2013)	92/42	3157.00
7.	D.E.E.	-	Para-5, annexure-B (item No.1 Sr No.66 & 173)	-	92/43	861.00
8.	Comptroller office	-	-	69 (21.10.2011) 99(17.12.2011)	92/44	0
9.	Tea Husbandry	-	Para-5, annexure-B (item No.10 Sr No.7)	-	92/46	1020.00
10.	Hospitality Cell	-	Para-5 annexure-B (item 19) Sr.No.2,10 to 21, 23 & 24	-	92/48	85953.00
11.	Executive Engineer -C	-	-	95 (15.03.2014)	93/49	0
12.	Biology & Envi. Science (COBS)	-	-	56 (04.09.2011) 84 (20.02.2014)	93/50	0
13.	Registrar office	18(2013-14)	-	-	93/51	4253.00
14.	Geo-Informatics research (D.R.)	14 (2012-13)	-	-	93/55	0
15.	Vety. Pharmacology	-	-	105 (20.03.2014)	93/56	0
16.	KVK, Kangra	-	-	29 (21.07.2011)	94/57	0
17.	KVK, D/kuan	-	-	144 (17.03.2010)	94/58	0
18.	HAREC, Bajaura	Para 29 (d) & (e)(2008-09)	-	-	94/62	1060.00
19.	HAREC, Bajaura	-	Para-5 annexure-B Item No. 18 (Sr. 1 to 4)	-	94/63	21640.00
20.	HAREC, Bajaura	Para 29 (f ii & iii)(2008-09)	-	-	95/66	5280.00
21.	KVK, Berthin	-	Para-5 annexure-B Item No.20 & 21 (sr. 1 to 3 & 1)	-	95/67	121720.00
	Grand Total:	6 No.	8 No.	11 No.		290484.00

Annexure- “D”

(Referred to in Para 31 of the Audit Report 2014-2015 of Part-I)
Detail of outstanding Audit Requisitions issued to various Heads of the
Department, CSKHPKV, Palampur during the period from 1983-84 to
2014-2015.(Para-31)

Sr. No.	Name of Department	Year	No. of outstanding audit requisition.
1.	Comptroller Office	1989-90	138
		1990-91	9,10
		1992-93	81,147,198
		1993-94	23,56,84,104,129
		1994-95	29,35,65,68,133,150
		1995-96	11,38,44,85
		1996-97	6,43
		1997-98	19,21,26,76,77,95,100,105,109,114,118
		1998-99	22,41,87,139
		1999-2000	4,16,18,20,24,28,55,56,105,106,109,127,133
		2000-01	17,36,38,64,67,73,77,85,96,98,107
		2001-02	8,9,26,31,46,72,77,91,118,119
		2002-03	42,48,63,65,81,95,106,115,116,118,125,130
		2003-04	9,19,53,77,79,81,85,87,89,90,132,135,137
		2004-05	44,49,53,62
		2005-06	27,43,48
		2006-07	4,11,12,15,48,52,106,122,126,127,130,134
		2007-08	14,15,42,45,49,50,90,149,152,203,206,210, 211,212,215,220,224,231
		2008-09	21,30,38,40,44,85,86,91,96,105,113,124,125,12 7,129,132,135,152,185,188,190,208,209,210
		2009-10	23,30,34,36,53,56,58,77,80,81,86,87,111,115, 117, 123,124,134,140,143,146,152,153,
		2010-11	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,
		2011-12	10,22,24,26,27,28,34,42,43,54,61,66,77,89, 96,103,106,109,117,119,122,133,134,135
		2012-13	6,24,34,46,51,69,78,81,87
		2013-14	17,26, 21,51,82,99,109
		2014-15	4,6,37,38,63,66,67
2.	Registrar Office	1984-85	7,122
		1985-86	5,96,157,284,
		1986-87	145,198
		1987-88	124
		1992-93	15,134,152,178
		1993-94	55
		1994-95	63,82,143
		1995-96	50

		1996-97	60
		1997-98	1,129,130
		1998-99	24,73
		1999-2000	19,34,37,38,43,52,54,59,65,85,137
		2000-01	28,42,44,57,91,93
		2001-02	20,65,78,84,85,87,88
		2002-03	76,104
		2003-04	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.
		2004-05	39
		2006-07	3,27,82,98,102
		2007-08	46,95
		2008-09	29,36,43,45,119
		2009-10	22,116,119,120,121,122,133,
		2010-11	3,45,51, 62,127
		2013-14	23,103
		2014-15	42,44
3.	Director, Extension Education	1983-84	12,67,89
		1984-85	9,12,21,92,95,118
		1985-86	7
		1986-87	30,45
		1989-90	30,89,132,140
		1991-92	140
		1992-93	33
		1994-95	48,99,127,145
		1995-96	36,37
		1997-98	11
		1999-2000	140
		2000-01	19
		2001-02	103
		2002-03	69,70
		2006-07	62
		2007-08	242.
		2008-09	134,148,214
		2009-10	66,155
		2011-12	107,115,129,132
		2012-13	76,95
		2014-15	31
4.	Director of Research	2005-06	11
		2010-11	122
		2011-12	2,9,18,30,35,121
		2012-13	3

5.	Estate Officer	1985-86	6,11,13,34,37
		1986-87	185,196,222
		1987-88	102
		1988-89	73
		1989-90	3,42,48,49,53,94,133
		1990-91	2,5,14,55
		1992-93	19,28,40,73,76,82,91,111
		1993-94	2,3,4,7,9,18,21,30,31,34,36,37,45,48,59,66,79,88,90,92,93,95,102,107,108,111,127
		1994-95	1,22,31,33,44,56,68,70,84,91,92,93,96,109,113,124,125,132,136,137
		1995-96	40,100,
		1996-97	28
		1997-98	22,63,65,127,133,141
		1998-99	2,43,47,54,58,165
		1999-2000	1,15,21,66,74,91,
		2000-01	8,24,37,75,87,97,109
		2001-02	36,42,64,106,108,110
		2003-04	166
		2004-05	43,71
		2006-07	5,7,8,50
		2007-08	31,119
		2008-09	5,9,17,23,24,72,77,93,97,102,108,112,115,126,142,146,147,159, 189
		2009-10	78,
		2011-12	33,36
6.	Executive Engineer (C)	1991-92	80,98
		1996-97	31
		2006-07	32,47,55,81,88,91,96,101,112
		2007-08	4,8,33,38,54,66,73,76,77,83,116,157,159,180, 219, 227
		2009-10	44,75,84,96,107,118
		2010-11	1,9,13,16, 17,33,34,57,67,69,70,75,133,
		2011-12	11,38,52,56,83
		2012-13	10,25,49,64,75,84
		2013-14	24,56,62,91,92
		2014-15	14, 54
7.	Executive Engineer (D)	2006-07	59,64,89,113,114,121
		2007-08	2,17,19,20,21,23,24,36,43,48,52,82,163,185,186,239
		2008-09	65
		2009-10	150,

		2010-11	26,28,
		2011-12	7,13,64,76,102
8.	Executive Engineer (E)	2006-07	6,56,80,131
		2007-08	22,44,100
		2009-10	73,138
		2010-11	22,91,117,
		2011-12	125
		2012-13	59, 77
		2013-14	2
		2014-15	16
9.	Dean, COVAS	1991-92	77
		1992-93	171
		1997-98	4
		1998-99	154
		2002-03	3,43,114
		2003-04	102,105,121
		2004-05	36
		2006-07	135
		2007-08	37,232
		2008-09	15,163
		2009-10	102,
		2012-13	9,11,13,20,27,53,72,94
		2013-14	11,18,53,85,88,102
		2014-15	8,25,52,58,59
10.	Animal Genetics & Breeding	1988-89	33
		1990-91	95
		1994-95	116
		2014-15	50
11.	Animal Nutrition	2007-08	187
		2009-10	2
		2010-11	126
		2012-13	57
		2013-14	5, 59
12.	Live Stock Farm	2001-02	45
		2006-07	71
		2011-12	20
13.	Dean, COA	1993-94	69
		2000-01	59
		2007-08	216,226

		2008-09	13
		2009-10	50,105,
		2010-11	35,106,
14.	Soil Science	1989-90	141
		1998-99	6
		2006-07	119
		2008-09	71,181
		2009-10	70,
		2010-11	77,
		2012-13	5,7,15,54
		2013-14	30
15.	Seed Production Unit	1984-85	116
		1985-86	307,311,318,330
		1989-90	7,70
		1990-91	30
		1991-92	18,57
		1995-96	70
		1998-99	55
		1999-2000	14
		2000-01	48
		2006-07	58,132
		2008-09	41,64,88,141
		2009-10	9
		2010-11	11,20,108,
		2012-13	33,82
		2014-15	19,20,43,65
16.	Vegetable Science	1997-98	32
		1998-99	44,65
		2006-07	119
		2009-10	151
		2011-12	130
		2012-13	90,91
		2013-14	112
17.	Tea Husbandry & Agro forestry	1998-99	107
		2002-03	89
		2005-06	33
		2012-13	56,66
		2013-14	47
		2014-15	60
18.	Crop Improvement	2008-09	98,125A, 213
		2009-10	63

		2010-11	111,143,
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19.	Plant Pathology	1991-92	1
		2006-07	133
		2008-09	69,212
		2009-10	8,32,45,136,
		2010-11	60,72,
20.	Agronomy	1986-87	92
		2007-08	225
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21.	Entomology	2007-08	78
		2010-11	4
		2011-12	4,14,63
		2012-13	71,85,86
		2013-14	34,55,73,257-58
		2014-15	61
22.	Dean, COBS	2010-11	10,
		2012-13	61
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23.	Dean, COHS	2007-08	5
		2008-09	7,186
		2010-11	54,
		2011-12	68
		2012-13	16,48,67
24.	S.W.O.	2008-09	198
		2009-10	7,106
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25.	Librarian	2006-07	68
		2007-08	166
		2009-10	104
26.	HAREC, Dhaulakuan	2008-09	131,218
		2009-10	137
		2010-11	105
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27.	MAREC, Sangla	1989-1990	64
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		1992-1993	68,136,206
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		2009-2010	74,
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28.	R.S.S., Leo	1993-1994	141
		1997-1998	74
29.	HAREC, Bajaura	1991-92	112
		2010-11	19,36
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30.	Beekeeping, Nagrota Bagwan	2007-08	112
		2008-09	161
31.	RSS, Lari	2007-08	230
		2008-09	2,111
		2010-11	102
		2013-14	40,42,52
		2014-15	29,30,45
32.	K.V.K., Dhaulakuan	2013-14	70
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33.	K.V.K., Bara	1993-94	149
		2009-10	18,46,
		2011-12	101
		2012-13	62
34.	KVK, Una	2008-09	8,201
35.	K.V.K., Mandi at Sundrnagar	2006-07	99,103,108,128
		2008-09	110, 207,215
		2011-12	23,31,39
		2012-13	32,89
36.	K.V.K. ,Kangra	2008-09	42,150
		2011-12	1,17
		2013-14	14
37.	K.V.K. Berthin	2013-14	33

38.	Chemistry & Bio Chemistry	2008-09	47,136
39.	RWRC Malan	2008-09	81
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40.	Horticulture	2008-09	117
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41.	Agriculture Engineering	2008-09	118,206
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		2011-12	44,104,127
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		2013-14	78, 83
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42.	SAREC Kangra	2008-09	123,193
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43.	Agriculture Economics	2009-10	12
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44.	KVK Kukumseri	2009-10	154
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46.	Organic Agriculture	2010-11	139,
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47.	Agri. Bio-Technology	2012-13	60
48.	Vety. Physiology	2012-13	43
		2014-15	26
49.	HAREC, K/seri	2012-13	83
		2013-14	25,111
50.	Vety. Microbiology	2013-14	20, 108