

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

**FOR THE PERIOD FROM 01.04.2006 to 31.03.2007.**

**Part –I**

**Last Audit Reports:-** Action taken on the last Audit Reports called for the following comments which need immediate attention of the University Authorities:-

**1. Audit Report for the period from 01.04.1985 to 31.03.1986**

**Para 16. Non-Recovery of freight subsidy on cement.**

Freight subsidy equivalent of railway fare was allowed by cement Corporation of India in lieu of carriage got done by the Institutions through road transport. Therefore the account of freight subsidy may be prepared and got recovered from cement Corporation of India failing which the responsibility for this loss may be fixed. The reasons for not taking any action to settle this issue for the last 25 years may also be fully justified.

**2. Audit Report for the period from 01.04.1988 to 31.03.1989**

**Para 15(B)** Consequent upon the revision of U.G.C. pay scales w.e.f. 01.01.1986 the pay of some of the teachers who were promoted under Personal Promotion Scheme during the period from 01.01.1986 to 01.02.1988 was fixed wrongly w.e.f. 01.01.1986 where as per Para 2(xi) and Para 20 of Govt. of India Ministry of Human Resources Development (Department of Education) letter No. F-1-21/87-UI dated 22.07.1987, these benefits was to be given from the date of their promotion which read as under:-

2(xi) Promotion under the Merit Promotion Scheme of the U.G.C. or any other similar schemes before the announcement of the revised scales on 17.06.1987 will not be reopened.

However in such cases the benefit of revision will be available to teachers only from the date of their promotion”.

Para 20 The promotion made before the announcement of the revised scales on 17.06.1987 will not be re-opened However, in such cases, the benefit of revision will be available to teachers only from the date of their promotion.”

The above position also stands repeated in para 2(iii) of govt. of Himachal Pradesh, Department of Agriculture, Notification No. Agri. DI(41)/85 dated 22.11.1988 which read as under:-

All teachers will be given the pay scales to which they are entitled to, according to their options. The teacher promoted under the old P.P.S. up to 1.2.1988 will however be entitled to the revised scale corresponding to their elevated status w.e.f. the date of their promotion or 1.1.1986 which ever is later.

Therefore the decision of university administration to fix the pay of such teacher w.e.f. 1.1.1986 who were promoted under P.P.S. and C.A.S. during the period 1.1.1986 to 1.2.1988 was in violation of the above Govt. instructions. This matter was also referred to state Govt. and the clarification received in this matter was also sent to the Comptroller vide Audit office letter No. R.A.E./ PLP/89-90/139 dated 19.09.1989 for taking necessary action and review all such cases where pay was not fixed according to Govt. instructions / clarifications. But despite of the fact that this point was raised / repeated in all the audit reports from 1988 on ward, no action has been taken in this matter. Therefore the needed action may be taken immediately to avoid huge financial loss to the university. The details of teachers, in whose cases pay was re-fixed is given in the Audit Requisition No. 251-54 dated 24.11.1990

### **3. Audit Report for the period from 01.04.1989 to 31.03.1990**

**Para 14(D)** Compliance verified para settled.

### **Para 19(T) Fifteenth and Final Bill of Construction of Administrative Block.**

48.730 M.T. steel the details of which are given in the Para was transferred to Administrative Block from Lab. Block and Animal Science Block. The above Steel was not entered in the MAS Register of Administrative Block. Therefore the adjustment account (i.e. TE)

duly approved by the Competent Authority, MAS Register of Administrative Block, Lab. Block and Animal Science Block, consumption/recovery account of the above steel along with indents may be put up in audit to verify the proper accountal /consumption of this huge quantity of steel. Delayed action for the accountal of 48.730 M.T. steel may also be fully justified.

**Para 19(1)** 93.730 M.T. steel was transferred from Administrative Block to Communication Block the full detail of which is given in the Para. The accountal of this steel in the MAS Register/account of Communication Block was not forthcoming. Therefore the adjustment account vide which the final entries of debit and credit have been made, indents, MAS register of both the works ,consumption and recovery records may be put up in audit to verify that this huge quantity of steel was not misappropriated at any stage. Reasons for not producing the relevant records pertaining to this Para for the last 16-17 years may also be investigated.

The accountal of 0.345 M.T.(32 mm tor steel) which was transferred from Administrative Block to Auditorium Block vide MAS Register page-4 entry No. 30 may also be got checked in audit.

**Para 19(2)(2)** 4.434 M.T. steel(16mm dia) was transferred from Administrative Block work to Communication Block work, but its accountal and consumption in the respective work was not got checked . The needful may be done immediately, otherwise its recovery may by ensured and compliance intimated to audit.

**Para19(2)(3)** 119.630 M.T. steel of different dia was transferred from other various works/sub divisions the full details of which are given in the Para. As per works rules, for every transfer, entries are prepared and approved by the Competent Authority and accordingly the debit or credit are given to the concerned works. But in respect of above mentioned quantity the entries, relevant records such as, T.E. Indents, MAS Register of other works were not put up, in the absence of which the correctness of the quantity transferred/entered in the MAS of Administrative Block could not be verified. Therefore the connected records may be arranged and put up in audit to check the factual position.

**Para 19(3)(2)** As per agreement of the Administrative Block the steel was to be arranged by the Contractor and no steel was to be issued by the University. Therefore all the receipts and transfer transactions as detailed in Para 19 ,19(1),19(2)(2) and 19(2)(3) may be fully justified and orders of the Competent Authorities to regulate the prices and transfer etc. may also be put up and all the

monitory affects may be got checked to ensure that University did not suffer any financial loss at any stage. It is also stressed that immediate steps may be initiated to settle all these serious observations raised in the relevant audit paras.

**4. Audit Report for the period from 01.04.1991 to 31.03.1992**

**Para 10      The Recovery of interest ordered by the Hon'ble Court  
(Soil Science department)**

For non supply of Jeep against advance payment made vide Vr. No.107 of 03/84 amounting to Rs. 88,034.00 the Hon'ble Court ordered the firm M/s Nadu Shah & Sons to refund the amount with 12% interest. The University received only Rs. 91264.15 the amount of interest @ 12 % is yet to be received. Therefore the reasons for non recovery of interest despite Court orders may be investigated and immediate steps to recover the amount due may be taken, otherwise its responsibility may be fixed.

**Para 14(a)      Research Sub. Station, Sangla**

In the adjustment account of temporary advance amounting to Rs. 4,800.00 drawn vide voucher No.1 of 09/88 some audit observations were pointed out the compliance of which may be shown to audit.

**5. Audit report for the period from 01.04.1992 to 31.03.93**

**Para 41      Construction of Vety College Building (Construction Division)**

The work C/o Vety College Building awarded to M/s. Seemex Company was rescinded vide letter No. HPKV-Design-Agree-18/98/1330-31 dated 01.12.1990 and left out work was got executed departmentally. At the time of rescinding the work approximately an amount of Rs. 1,76,113/- was recoverable on account of cost of cement and steel. Besides attending other audit observations raised in this case and the final bill of the contractor may be put up in audit to check the total recoverable amount and responsibility for making the excess payment and not making its recovery for the last 18 to 20 years may also be fixed. The reasons for not preparing the final Bill of the Contractor may also be fully justified.

**6. Audit report for the period from 01.04.1993 to 31.03.94**

**Para 28**

**C/o one No. Scientist Residence at, R.R.S , Malan,  
(Agreement No.246).**

The work was originally awarded to M/s. Him Sales, Nagrota during 1990. Due to non execution, this work was rescinded and awarded to M/s. R.R. Builders. The action taken against the first contractor and penalty imposed may be put up along with the final bill of the first contractor to verify the total recoveries on account of cement & steel. Other audit observations raised vide Audit Requisition No. D.CO(Audit)PLP/1993-94/75 dated 16.10.93 may be attended to immediately.

**7. Audit Report for the period from 01.04.1996 to 31.03.97**

**Para 21      Electrical Division**

Due to purchase of Electricity from H.P.S.E.B. on commercial rate and by selling it at domestic rates in the University campus only during the year 1996-97 the University suffered a loss of Rs. 521161-. Therefore during entire period of this procedure total loss may be worked out and either it may be got regularized by obtaining a special sanction from the competent authority or it may be made good from the consumers to regularize this expenditure.

**8. Audit Report for the period from 01.04.1997 to 31.03.1998**

**Para 17**      Sh. S.K. Pathania, Ex-S.W.O. who availed the double benefit of service has filed petition in the Hon'ble H.P. Administrative Tribunal regarding the settlement of his pension case. The decision of which may be intimated to settle his case.

**9. Audit Report for the period from 01.04.1998 to 31.03.1999**

**Para 20      Horticulture department**

During 1997-98 Rs. 55358/- were charged less due to wrong selling rate for the sale of fuel wood to the various departments. Therefore either the less charged amount may be recovered from the concerned departments or its responsibility may be fixed and recovery may be made good from the delinquent officer(s)/official(s) and credit got verified from audit.

**Para 23** Chemicals purchased during 1992 were not used upto 1998. Its responsibility may be fixed and loss recovered from the delinquent officer(s)/official(s).

**Para 24** Para 24 (1) & (2) compliance verified hence settled.

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

**Para 25** **Vegetable Science Department**

The income and production records pertaining to 1997-98 were not put up in audit, which may be got checked now.

**10. Audit Report for the period from 01.04.1999 to 31.03.2000**

**Construction Division**

**Para (17)** The Construction work of Lab.-cum-office building of K.V.K. Bara awarded to Sh. O.P. Sharma, Contractor was not completed by him and rescinded. The record pertaining to recovery of full cost of material issued from University store, final bill and the penalty imposed etc. may be put up in Audit to verify that University did not suffer any financial loss.

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

**Para 29** Approximate loss of Rs. 20000/- due to sale of various products on lower rate than the University approved rates occurred during the period from 04/97 to 03/99, as detailed in the relevant Para of the Post Audit Report for the year 1997 to 1999 the responsibility of which may be fixed and total amount of loss recovered from the persons at fault and compliance shown to audit. The reasons for not taking any action to recover this loss for the last so many years despite of Audit observations may also be justified.

**11. Audit Report for the period from 01.04.2000 to 31.03.2001**

**Para 15** Recovery of pay and allowances for the strike period from 11.08.1998 to 07.09.1998 from the teachers who retired during 10/98 to 09/2001 may be effected and compliance shown to audit.

**12. Audit Report for the period from 01.04.2001 to 31.03.2002**

**Para 10(a)** **Excess/wrong payment to the tune of Rs. 2,34,600/- on account of Salary and other allowances to Sh. B.L.Dhiman, Ex-Comptroller.**

As per the reply furnished by the Comptroller on this Para the matter regarding recovery of over payment to the tune of Rs.2, 34,600/- from Sh. B.L.Dhiman, Ex-Comptroller was stated to be subjudice and the BOM has taken the following decision:- “The amount as a result of pay fixation as pointed out by the audit, recoverable from Sh. B.L.Dhiman be withheld till the decision of Hon’ble Court”. Therefore the action be taken in this case as per the final decision of the Hon’ble High Court under intimation to audit.

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

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

**Para 21** **Privatization of use of Vehicles for official purpose irregular payment of Monthly package of Rs. 2300/- to Statutory Officers:-**

Since the use of private vehicles/own vehicles by the Statutory Officer(s) remains limited only from their residences to office only i.e. with in the University campus, therefore the irregular payments of monthly package of Rs. 2300/- to those officer(s) be stopped forthwith & the amounts irregularly paid be made good and compliance reported to audit.

**Para 24** **University Printing Press:**

No serious efforts seem to have been made by the Director, Extension Education who is the Controlling Officer of the University Printing Press for the settlement of irregularities/omission detected during the post audit of Printing Press for the period 1997-1998 to 1998-1999 viz net loss of Rs. 53,33,950/- sustained by the press during 1997-1998 & 1998-1999, short realization of Rs. 25,710/- due to wrong calculation of cost of Printing materials, short realization of Rs. 2,20,920/- on account of less charging of Printing labour charges, non recovery of outstanding bills amounting to Rs. 7,06,382/- from various departments, waste full expenditure of lacs of rupees in the purchase of printing machinery and un-necessary purchase of RICE PAPER etc. as pointed out in sub Para(a) to (g) of this Para. These being serious irregularities need immediate attention of the authorities. Besides this other irregularities incorporated in the Post Audit Report of the Printing Press for the period 1997-98 & 1998-99 may also be got attended by the Director, Extension Education and compliance shown to audit. If immediate steps/measures are not taken to recover these losses, then there is every possibility that these will not be recoverable at later stage.

**Para 27**      **Tea Husbandry & Technology:**

(a) The reasons for suffering heavy financial losses to the tune of Rs. 78,73,546/- by the department of Tea Husbandry & Technology during the year 1999-2000 and 2000-2001 as detailed in the para have neither been investigated nor any remedial measures seem to have been taken to avoid such losses in future by the Head of the Department. Therefore, the matter is required to be investigated immediately so that losses may be made good at the earliest.

**Para 29**      **Post Audit Report of K.V.K.,Una for the period from 04/1998 to 03/2000**

Para 29 (3) Compliance verified para settled.

Para 29 (4) Compliance verified para settled.

The compliance in respect of remaining para i.e. 29 (2),(5), (6) & (7) and other audit observations pointed out in Post Audit Report may be complied with immediately.

**13.**      **Audit Report for the period from 01.04.2002 to 31.03.2003**  
                 **Live Stock Farm**

**Para 8** Responsibility for negligency on the part of officer/official (s) of the Live Stock Farm for supplying wrong/false information in the auction/sale case of pregnant Cow causing thereby financial loss of Rs. 13,541/- to the University exchequer may be fixed and loss be made good from the delinquent official/officer (s) under intimation to audit.

**Registrar's office**

**Para 9** The issue of grant of two advance increments of Ph.D to 73 Nos. of Assistant Scientists/Assistant Professors etc. on their promotion as Associate Professors or equivalent in the scale of Rs. 12000-18300 under the new Career Advancement Scheme has not been got settled because the specific clarification as sought from the ICAR in this matter vide Registrar's letter No. 5-164/93-CSKHPKV/V-VIII/-50095-97 dated 19.07.2003 is still awaited. The University authority is requested to expedite the needed clarification from the ICAR and take appropriate action in the matter accordingly under intimation to audit.

**Para 19** Compliance verified para settled.

**Para 25** **Irregularities in Annual Account for the year 2002-2003**

**Comptroller's office**

(b) The difference of Rs. 1,47,197 and Rs. 1,59,616/- in the figures of the statement showing the details of securities/earnest money and misc. deposits during the year 2002-2003 supplied by the XEN (C) has not been reconciled. The discrepancies as detailed in the para may be got reconciled and compliance shown to audit.

**14. Audit Report for the period from 01.04.2003 to 31.03.2004**

**Para 10** Compliance verified para settled

**Registrar's office**

**Para 11** The cases of erroneous grant of four advance increments to teachers(Assistant Professors/Assistant Scientists or equivalent) on account of Ph.D. Degree at the time of their

recruitment/appointment in the revised UGC scale of Rs. 8000-13500 w.e.f. 01.01.1996 have not yet been finally settled. The needed final action in the matter may be taken by the University authorities in accordance with clarification issued by the Finance Department of H.P.Govt. and ICAR and immediate steps to recover the excess paid amount may be taken under intimation to this office.

**Para 12** The recovery of excess/over payments of salary made to 35 Nos. teachers who were promoted from Assistant Scientist/equivalent to the next higher rank under the Personal Promotion Scheme, the full details of such teachers/scientists along with amounts of excess payments given in the Audit Para, have not been effected from them so far. The recoveries involved may be made good from them immediately and compliance got checked from audit.

#### **Dean, COVAS**

**Para 13** The wrong payments of arrears of revised pay scale amounting to Rs. 24,156/- and Rs. 59,546/- paid to Dr. S. Mitra and Dr. Naresh Kumar of the College of Veterinary and Animal Sciences pertaining to their study leave period have not been recovered from them so far. The comptroller is requested to expedite the matter to effect the recoveries from them and compliance be got checked in audit.

#### **Registrar's office**

**Para 14** No action has been taken for the settlement of the para. Reason for the belated implementation of the B.O.M. decision vide which the word Co-terminus with the Project has been deleted from the appointment orders of the teachers appointed in different projects/schemes during the period from 1992 to 1998 involving huge financial recurring and non-recurring liability on the University Exchequer has not been intimated by the Registrar of the University so far. The University authorities may examine the desirability for the review of the ibid decision under intimation to Audit.

**Para 15** No action has been taken for the review of the case of Dr. Janardan Singh, Assistant Agronomist and other similar situated cases who have been given three advance increment for Ph.D. Degree on their initial appointments as Assistant Professor/Assistant Scientist or equivalent prior to 01.01.1996. This calls immediate attention of the University authorities.

## **Tea Husbandry Department**

**Para 20** The observations mentioned in this para relating to the purchase of machinery for Tea Factory have not been attended by the Tea Husbandry Department. The action taken on the observations may be reported to the Audit.

**Para 24** Action taken on this para may be got checked from audit immediately.

### **15. Audit Report for the period from 01.04.2004 to 31.03.2005.**

#### **Para 8 Non-recovery of Standard License Fee from University statutory Officers (Registrar's office)**

The recovery of outstanding license fee of Rs. 19,856/- has still not been effected from the officers as detailed in the para strenuous efforts should be made to effect the recovery and compliance intimated to Audit.

**Para 9** Compliance verified para settled.

#### **Para 10 Non-recovery of irrigation charges amounting to Rs. 21,400/- from the various departments of the University**

The immediate steps to recover the outstanding amount of Rs. 21,400/- as pointed out in the para may be taken and compliance shown to Audit please.

#### **Para 11 Non Adjustment of Personal Advances**

The latest position of personal advances lying pending for final adjustment is incorporated in the current Audit Report. Hence para settled (Para 8).

#### **Para 13 Non-crediting of lapsed security Deposits amounting to Rs. 9,60,775/- as revenue in the University Account (Const. Division)**

The amount of Rs. 9,60,775/- on account of lapsed security deposits which remained unclaimed for more than three completed Financial years was still not transferred into the General Account of the Comptroller. The needful may be done immediately and Compliance shown to audit.

**Para 14            Non-finalization of minus(-) bills of works awarded to the various  
Contractors.**

The final bills in respect of works which were in minus (-) were still not prepared and put up for pre-audit. It appears that due to the negligency on the part of concerned Engineer-Incharges, huge excess payments have been made to the Contractors without making the recoveries of the material which was issued from the University Central Store and later on to escape from the responsibility these bills were not finalized which is very serious. There is every possibility that the F.D.R.S. of Security amount of these Contractors may have also been released without preparing the final Bills. Therefore, despite of continuous audit observations for the last so many years, the reasons for not preparing the (-) final Bills of Contractors bills may be fully justified and immediate steps to comply the above audit observations may be ensured. This matter is specially brought into the notice of Higher Authorities of the University to look into this matter to avoid huge financial losses to the University.

**Registrar's office**

**Para 16    Private use of vehicles for official purpose. Irregular Payments of  
lacs of Rupees on account of monthly re-imburement package to the  
University Statutory Officers.**

No action was taken to effect the recovery of irregular payments of Rs. 5,10,738/- on account of monthly re-imburement package by way of use of private vehicles by the University Statutory Officers as per detail given in the para. The matters needs to be looked into at the earliest and compliance reported to audit.

**Para 17            Excess/overpayment of Family Planning Allowances (FPA)  
Comptroller's office**

No recovery of excess payment of Family Planning Allowance to various officer(s) official(s) except detailed at Sr. No. 3 ,4,7,9 to 12 in the relevant para had been effected so far. Immediate action in the matter may be taken immediately otherwise the amounts will become irrecoverable due to retirements etc. of the concerned employees.

**Para 18** Compliance verified para settled.

**Para 19** Amount of Rs. 2, 26,569/- on account of excess amount of salary and allowances recovered. Hence para settled.

**Para 21(a) Irregularities in the Annual Account of CSKHPKV, Palampur  
For the financial year 2004-05**

No action was still taken to recoup the excess expenditure of Rs. 2,45,41,219.37 incurred against the various grants-in-ad from the concerned Funding Agencies.

**Estate office**

**Para 21(b)** Difference of Rs. 1,42,841/- in the balances of Securities/Earnest money was still not reconciled. The needful may be done now.

**Para 21(c)** Compliance verified para settled.

**Para 22** Compliance verified para settled.

**Para 23** Compliance verified para settled.

**Para 24** Compliance verified para settled.

**Para 25** **Avoidable expenditure of Rs. 29,600/- incurred for the restoration of LAN connectivity (Librarian)**

Responsibility was still not fixed for the loss of Rs.29,600/- caused by a private contractor to the University due to damage of optical Fiber Cable Line system.

The need full may be done now and compliance shown to Audit.

**Para 26** Compliance verified para settled.

**Para 27** Compliance verified para settled.

**Para 29.** Compliance verified para settled.

**Para 30** Compliance verified para settled.

**Para 31** **Providing of SOP to Residential Quarters of CSKHPKV employees  
At Palampur (Holta) under E.&D. No. I Palampur.( XEN-E)**

The sanction/approval of the B.O.M. for the payment of Rs. 10, 48,550/- for providing SOP to residential quarters of employees at Palampur was still awaited. The same may be obtained now and compliance shown to audit.

**Para 32.** Compliance verified para settled.

**Para 33** The action with regard to recovery of Minus (-) balances of various Projects/Schemes was still awaited. The needed action may be taken earliest and compliance intimated to Audit.

Para 34. Latest position has been given in the Audit Report for the year 2006-2007.

**16. Audit Report for the period from 01.04.2005-31.03.2006**

**Para 4** Latest position has been given in the Audit Report for the Year 2006-2007.

**Para 5** Compliance verified para Settled

**Para 6** Latest position has been given in the Audit Report for the Year 2006-2007.

**Para 7** Compliance verified para Settled.

**Para 8 Non-adjustment of Personal Advances.**

Out of 4 Nos. personal advances pointed out in the Para, three Nos. Serial No. 1,2 & 3 have adjusted. But still the temporary T.A. advance amounting to Rs. Rs. 52,000/- drawn on 17.03.2006 by Dr. Chitra Sood has not yet been got adjusted . Therefore, needful may be done immediately.

**Para 9 Non-recovery of irrigation charges amounting to Rs. 27,592/- from the various Departments of the University. (Construction Division).**

No action has been taken to recover the outstanding irrigation and water charges amounting to Rs. 27,592/- from the various Departments within University and from private Canteen Contractors. The amount recoverable from the private Canteen Contractors comes to Rs. 1992/- and it is very serious that for the last so many years no action to recover this amount has been taken by the University Authorities. Therefore, required action may completed and compliance shown to Audit.

**Para 10 Non-completion and non reconciliation of CPF/GPF ledgers. maintained in Comptrollers' office.**

The GPF/CPF account Ledgers account for the year 2004-2005 and 2005-2006 are still incomplete. Therefore, necessary steps to reconcile and complete this important records may be taken.

**Para 11** Compliance verified para Settled.

**Para 12** Compliance verified para Settled.

**Para 13** Compliance verified para Settled.

**Para 14** Compliance verified para Settled.

**Para 15 Auction of bamboo Culms by the Dean, COBS and refund of**

**Rs. 2,79,318/- to the Bidder-thereof.**

In this Audit Para 10 Nos. observations were raised, but no action has been taken to verify the facts and settle the issue which is not in order. Therefore, detailed investigation with reference to rules and Audit observations may be carried out and compliance shown to Audit.

Para 16 Compliance verified para Settled.

Para 17 Compliance verified para Settled.

**Para 18 Digging of Tube Well at HAREC, Dhaulakuan.**

For digging and installation of 150 feet deep Tub Well, no technical sanction was obtained. The work was completed without technical supervision. The deduction on account of income tax, surcharge and sales tax was not made from the Contractor's Bill. Besides above all the points raised in this para may be examined and looked into and final outcome may be intimated to Audit.

**Para 19 Excess payment in the purchase of Laser Printer in the Department of Plant Breeding and Genetics.**

The recovery of net loss of Rs. 4519/- due to purchase of laser printer at a higher rate from M/s. Computpal, Palampur instead of H.P. State Electronic Corporation, H.P.Shimla may be effected from the delinquent officer/official and compliance shown to Audit.

**Para 20 Recovery of Excess payment of Rs. 99,718/- due to revised pay fixation.**

Consequent upon the adoption of H.P.U. Pay scale pattern in respect of laboratory Staff and latest clarification bearing No. 2-24/03/CSK HPKV (A/cs.)-1858 dated 07.04.2005 the pay of 7 Senior Technical Assistants and 2 Junior. Technical Assistants was refixed w.e.f. 01.01.1996, due to refixation w.e.f. 01.01.1996 these Technical Assistants draw higher pay and they were benefited after 2004. Therefore, where they had drawn higher pay from 01.01.1996 to 2004, the excess amount was to be recovered from them. The full details of the recovery has been given in the para. The benefits due to increase in pay were released. But no action to recover the excess paid amount despite of various Audit Requisition and Audit para has been taken by the

University Authorities which is very serious and needed to be fully justified, besides making the recoveries at the earliest.

**Para 21 C/o Threshing Floor at HAREC, Dhaulakaun out of Funds sanctioned by Deputy Commissioner, Sirmour- No record of measurement (Audit Requisition No. 40 dated 25.02.2006).**

Irregularities pointed out in the para still have not been attended by the Associate Director, HAREC, Dhaulakuan. The completion Report submitted to the Deputy Commissioner, Sirmour may also be put up in Audit along with expenditure statement to verify the facts that the expenditure was incurred as per norms fixed by the Funding Agency and the Unit constructed has been put into use for the same purpose.

**Para 22 Compliance verified para settled.**

**Para 23 Revision of wages of daily paid workers of Printing Press- approval of H.P. State Govt. in respect of left out categories ( Audit Requisition N0. 49 dated 28.03.2006)**

The increased wages of left out categories of Printing Press Daily Paid Labours were admitted in view of the clarification sought by the Comptroller from the State Govt. and under taking given by the beneficiaries to refund the increased wages amount if approval is not given by the Govt. Therefore, the decision of the State gov. may be put up in Audit to settle the case finally.

**Para 24 Compliance verified para settled.**

**Para 25 (i) &**

**Para 25 (ii) Compliance verified para settled.**

**Para 26 Compliance verified para settled.**

**Para 27 Compliance verified para settled.**

**Para 28. Audit and Inspection Note on the accounts of K.V.K. Mandi at Sunder Nagar of CK HPKV, Palampur.**

**Period of Audit:- 23.01.2001 to 31.03.2005.**

(1) The income for the sale of Green Fodder Sold in Oct., 2004 was recovered on 26.02.2005 and this was not deposited up to 31.03.2005 i.e. till the date of conclusion of Post Audit. Factual position of the case still has not been ascertained and intimated to Audit.

(2) The responsibility for the loss of Rs. 20,222/- for selling the Farm produce below the rates approved by the University has not so far been fixed. The required action may be taken and amount of loss made good from the defaulter at the earliest under intimation to Audit.

(3) **Classification of Research Farm and Cropping Scheme:-**

The instructions/Guidelines as contained in rule 18.1,18.2,18.4 and 18.6 of the University Account Manual are not being observed properly by the incharge of KVK Mandi. No action to comply with the above rules seems to have been taken even after the Audit observations, which is very serious. Thus the required action may be taken immediately and compliance shown to Audit.

(4) **Crop Register:**

On random checking of the Farm Produce in Post Audit of the station. Six cases of very low yield were pointed out and it was emphasized to explain the reasons for extremely low produce and to justify the produce despite of all other conditions during the cropping seasons were very normal. But even after the Audit objection the Incharge could not justify the low yield, which itself is a serious matter and required to be thoroughly checked at higher level and accounted for fully at the earliest to stop such unwanted practices in the University.

(5) **Wheat Produce:-**

As mentioned in the para the wheat produce in the same cultivated area i.e. 4.5 hectares was 10.36 qtls in 2003-2004 against 16.15 qtls. In 2001-2002.

The continuous down fall in wheat produce was noticed and pointed out in Audit para Incharge of the Station was requested to justify the low produce in the light of certificate given in

the Crop Register to the effect that condition of the Crop remained good during the cropping seasons and input was also applied as required for normal crop.

**(6) Auction of Crops:**

The reply of seven different Audit observations pointed out under this para has still not been furnished by the Incharge. Thus this case is brought again into the notice of the higher authorities for taking further necessary action.

**(7) Log Book of Vehicle No. H.P. 33-3102:-**

Action taken to maintain the Log Book as per prescribed procedure is still awaited.

**(7) Stationery Register:-**

Eight Nos cases of disposal of stationery material and unwanted purchases were pointed out but the action taken to settle down the Audit observations has yet not seems to be taken, because of the reason that no reply of these Audit paras have been submitted to Audit Therefore, the matter may be looked into and factual position intimated to Audit.

**(9) Consumable Article Register:-**

Disposal/Accountal of two Nos. Maps is still awaited.

**(10) Store Register:-**

The issuance of chemicals before making the purchase as pointed out in the Report has not been clarified. Hence the total cost of such fictitious issuance may be recovered from the defaulters.

**(11) Recovery of Farm Produce:**

The cost of Farm Produce sold vide Bill No. 28/215 dated 16.06.2003 amounting to Rs. 1140/- has not been recovered so far is a serious matter. Therefore, besides making the amount good suitable measure to stop such practice in future may also be taken.

**R.R.S. Sunder Nagar of CK HPKV, Palampur.**

**Period of Audit 01.04.2000 to 31.03.2004.**

**(1) Cash Book.**

Action taken to maintain the Cash Book as per rules and production of APR of the payments made is still awaited. The needful may be done and compliance ensured immediately.

**(2) Farm Income.**

(i) As per figures of income given in the para the reasons for the down fall of income during the year 2000-2001 and 2002-2003 in comparison to the income of other years have not been given. The matter was brought into the notice of the Comptroller to investigate its reasons, but no action has been taken on the part of all the concerned. Therefore, once again it is stressed to find out the reasons for the down fall under intimation to this office.

(ii) Payment amounting to Rs. 18160/- on account of sale of Farm produce the detail of which has been given in the para is still outstanding. Therefore all outstanding payments may be realized and compliance intimated to Audit.

(iii) Loss of Rs. 120/- on account of sale of Farm produce at lesser rate than the University approved rates may be made good immediately.

(iv) Justification for reducing the sale rate of paddy varieties is still awaited.

(v) The rates of wheat mixture were reduced in 2001-2002 and up to 2004 the sale rate was not increased whereas market trend and inputs cost increased manifold. This decision has adversely affected the income of the station, which may be fully justified.

**(3) Revolving Fund.**

As per data given in this para, the position of very low income in Revolving Fund account has not been explained so far, the Incharge could not justify the reasons for low income despite of the huge infrastructure, technical know how and other farm facilities. Thus this issue require immediate attention of the University authorities.

**(4) Cases of Irregular payments out of Revolving Fund.**

**(a) Vr. No. 4 of 1/2001 for Rs. 5100/-**

The wages of DPL's for the period from 20.01.2001 to 21.02.2001 (for sowing, wheat, Barley, Lentil and Potato etc.) were got passed from Scheme ANP -020-11, but later on the expenditure was booked in Revolving Fund which was not a fit charge. Hence the irregularities may be accounted for.

**(b) Vr. No. 5 of 05/2001 for Rs. 4896/-**

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

**(c) Vr. No. 2 of 5/2001 for Rs. 4080/-**

The reasons for booking the expenditure in Revolving Fund despite of getting it passed from Scheme APL 034-11 may be given and irregularity may be corrected

**(d) Vr. No. 1 of 05/2001 for Rs. 6549/-**

The expenditure incurred out of Revolving Fund does not constitute a fit charge, hence this expenditure may be recouped from the right head of account.

**(e) Vr. No. Nil of 05/2001 for Rs.14 57/-**

The expenditure was got passed in Audit under head APL- 034-11 But it was booked in Revolving Fund. Neither wrong booking has not been justified nor the booking of this expenditure has been corrected which is very serious. Hence the violation of Rules & procedure may be justified besides completing the required action immediately.

**(5) Write off/Auction of Store.**

The auction of "Hot Air Oven" costing Rs. 9188/- without obtaining technical report still required to be fully justified

**(6) Miscellaneous**

The compliance of all the observations from I to V may be ensured and put up in Audit immediately.

**Para 30 Audit and Inspection Note on the accounts of O.R.S. Kangra (H.P.) for the Period from 04/2000 to 03/2004.**

1. Compliance verified para (I) & (II) Settled

**2. Classification of Research Farm and Cropping Scheme.**

Action under Rule 18.1,18.2,18.4 and 18.6 of University Accounts manual has still not been completed.

**3. Cases of Low output**

In this para 5 Nos (I to iv) case of very low output were pointed out and it was requested to investigate its reasons but so far the reasons for low yield have not been justified. Therefore the needful may be done immediately.

**4. Cases of irregular expenditure**

**(I)** The booking of expenditure amounting to Rs. 38,549/- for providing street light out of Oil Seed Revolving Fund is not in order. Therefore the expenditure may be met out of right scheme.

**(II)** Similarly the expenditure of 31,770/- for construction of gate out of Revolving Fund is not a fit charge. Hence the entire expenditure may be recouped from the correct head.

5. Compliance verified para Settled.

**6. Credit Sale**

(i) The outstanding payments mentioned at Sr. No. 1,2,3,4,7 and 8 are still pending and it is pertinent to mention here that outstanding payments at Sr. No. 1,2 and 3 are pending since Sept.,1993. Similarly remaining 3(i.e. 4,7 and 8) are also pending since 1997,2002 and 2003 which is very serious and this matter is again brought into the notice of higher authority for taking immediate action to recover the outstanding amounts from the concerned Departments.

(ii) The payment on account of sale of farm produce sold vide Bill No. 059/116 dated 28.06.1994 has also not been recovered so far, the reasons of which may be given, besides making the amount good immediately and compliance shown to audit.

## **7. Stock Register.**

The Audit observation regarding maintenance of Stock Register, Auction of material and issue of seed from Store from sr. No. 1 to 4 have not been attended and replied. The needful may be done immediately and compliance shown to audit.

### **Para 31 Audit and Inspection Note on the accounts of KVK, Una for the period 01.04.2000 to 31.03.2003**

**1** (i) Compliance verified and para settled.

(ii) Against the approved selling rate of Rs. 5.00 per kg., 750 kgs. Maize Mixture was sold @ Rs. 4.50 per kg. which has resulted into a net loss of Rs. 375/- to the University, which has not been recovered from the person at fault so far.

(iii) 67 kgs. And 74 kgs. Total 141 kgs. Quantity of Moong DMP- 8909 and SML-132 was sold @ 23/- per kg. against the approved rate of Rs. 30/- per kgs. Due to which the University has suffered a loss of Rs. 987/- which has not been made good from the delinquent official so far. Similarly 4.5 kgs. Produce of Moong ML 610 was sold @ Rs. 16/- per kg. instead of approved rate of Rs. 30/- per kgs. Due to which the University sustained a loss of Rs. 63/- which may be recovered from the official at fault and compliance shown to audit.

(iv) 46.60 qtls. Sugar Cane was sold @ Rs. 100/- per qtls. The approval of selling price from the competent authority was not got checked in audit.

(v) The approval of selling price of 25 kgs. Pea Mixture @ Rs. 15/- was not got checked in audit. Therefore, to ensure that Sugar Cane and pea mixture was not sold less than the approved rate and University has not sustained any loss, the approved rate by the competent authority may be got checked.

(vi) Against the correct balance of 1094.70 kgs. Vermi compost, the balance in Stock Register was taken/worked out as 797.70 kgs. The cost of difference may be accounted far and compliance shown to audit. Similarly the net loss of Rs. 2500/- on account of sale of 125 kgs. Arhar @ 16/- per kg. instead of approved rate of Rs. 36/- per kg. has also not been made good from the delinquent officer(s)/official(s), the needful may be done now immediately and compliance shown to audit.

(vii) 250 kgs. Paddy (HKR-126= 38.75 kgs. + PR-126= 37.350 kgs. + HKR-126= 774 kgs. = 850 kgs.) was sold @ Rs. 5.20 per kg. instead of approved rate of Rs. 12/- per kg. Due to which the University suffered a net loss of Rs. 5780/- despite of pointing out this serious irregularity in the Post Audit Report so far no action has been taken which is very serious. Therefore, the factual position may be ascertained immediately and recovery of the total loss may be made good with interest from the persons at fault and compliance shown to audit.

(viii) The recovery of Rs. 396/- on account of sale of 45 kgs. Basmati @ Rs. 5.20 per kg. instead of approved rate of Rs. 14/- per kgs. Is still awaited.

## **2. Outstanding payments**

Outstanding payment amounting to Rs. 3656/- against Bill No. 35, 65 and 66 of 10/2002 & 06/2004 are still awaited. Therefore, the reasons for not making the amount good from the concerned for such a long period may also be fully justified besides taking immediate steps to recover the out standing amount.

### **Para 32. Defiance of verification of Store/stock Rules by the University Authority.**

(i) Even after the audit observations the provisions prescribed under Rule 19.10.,19.11 and 28.32 to 28.53 of the University Account manual regarding annual physical verification of all the Store/stock available and immoveable property and consumable articles have not been fully complied which is very serious and where it has been done numerous cases of huge losses have been noticed. Therefore, it is once again stressed to implement the safety

measure and above rules strictly to avoid any loss to the University and Comptroller office may ensure department wise compliance and the same may be got checked in audit.

(ii) The Store articles, Computers, Printers lab equipments and farm and other machinery which was purchased out of projects funds were entered at the initial stages in the Stock Registers of the concerned Projects, but after the closing of these projects, the material was not transferred to the Permanent Stock Registers of the concerned Departments and it was also noticed that no proper inventory of the Stock Register was maintained in the Departments. Therefore, para 32 (ii) of Audit Report for the period 2005-2006 may be viewed very seriously and immediate steps to account for the material having value in crores may be completed and compliance shown to audit.

**Para 33 Irregularities in the Annual Account of CSK HPKV, Palampur for the Financial Year 2005-2006.**

(i) Excess expenditure of Rs. 30521296.54 as per Annexure E-I at page 123 of Annual Account for the year 2005-2006 was incurred under different Heads of Grants-in-aid received from the various Funding Agencies may be recovered at the earliest and compliance shown to Audit.

(ii) Expenditure to the tune of Rs.1406979.59 was incurred over and above the Grants-in-aid received from /Tea Board and this expenditure was debited to State Agriculture head at page 123 of Annual Account for the year 2005-2006 which was not in order. The recoupment of this expenditure may be ensured immediately and concerned Head of account may be credited accordingly under intimation to Audit.

(iii) There was a balance of Rs. 63552.98 in saving bank Account No. SBI 01170065018 on 31.03.2006. During the financial year 2005-2006 no transaction was done, therefore the reasons for keeping such huge amount in saving account may be justified.

(iv) In Post Office Saving Account No. 1945151 there was a balance of Rs. 24166.65 on 31.03.2006 and it was found that since 1995 no transactions was done in this account and no interest has also been got accounted for which may be justified.

(v) As per page 138 of Annual Account for the year 2005-2006 a sum of Rs. 235354323 was shown invested in bank under the CLTD account out of Pension Corpus Fund Had this amount been invested in other more generating interest scheme the University should have received more interest. The position may be re-examined and necessary steps to invest the amount in more earning schemes may be taken under intimation to Audit.

**Para 34 Re-imbursement of Rs. 9458312.00 from various Funding Agencies.**

Out of 131 cases worth Rs. 4,34,69,125.00 the recovery in respect of 88 Nos. cases worth Rs. 3,40,10,813.00 was made and verified in Audit, but in respect of 43 Nos. cases the excess spent amount amounting to Rs. 94,58,312.00 is still required to be recouped from the Funding Agencies the details of which is as under:-

Sr. No.	Name of Department	Scheme code/name	Year	(-) Closing balance	Remarks
1.	Agri. Economics	Misc.	1991-92	1000.00	
2.	Agronomy	Misc. 756-16	2004-05	21029.00	
3.	Agri. Engineering	Misc. 038-19	2002-03	6393.00	
4.	Agro. Forestry	GOI	1999-2000	31131.00	
5.	-do-	Adhoc ICAR 333-21	2005-2006	15062.00	
6.	Animal Nutrition	Ad hoc ICAR	1991-92	82673.00	
7.	Animal Nutrition	Ad hoc ICAR	2000-01	303107.00	
8.	Animal Nutrition	Ad hoc ICAR	1996-97	20304.00	
9.	Animal Nutrition	Ad hoc ICAR	1999-2000	349638.00	
10.	Animal Nutrition	Ad hoc ICAR	2000-01 to 2001-02	52439.00	
11.	Chemistry & Bio-Chemistry	Ad hoc ICAR	1998-99 to 2000-01	145210.00	
12.	Chemistry & Bio-Chemistry	Ad hoc ICAR	1998-99 to 2000-01	145210.00	
13.	Comptroller's Office	ARIS NATP C.W. LAN	1998-99 to 1999-2000	724777.00	

		system			
14.	Comptroller's Office	For installation of green House	1997-98	10377.00	
15.	-do-	UGC arrear	2002-2003	947302.00	
16.	Dean, COVAS	Ad hoc ICAR	1999-2000	11016.00	
17.	D.E.E.	Misc. 44-35	2002-03	588.00	
18.	Entomology	GOI	1996-97	34982.00	
19.	Entomology	Misc. 514-19	2003-04	28480.00	
20.	Plant Pathology	Ad hoc ICAR 144-17	2003-04	17209.00	
21.	Plant Pathology	Ad hoc ICAR 158-17	2005-06	47615.00	
22.	S.W.O.	GOI	2000-01	19145.00	
23.	-do-	Misc-869-30	2004-05	16771.00	
24.	Soil Science	Misc-541-15	2004-05	789.00	
25.	-do-	Misc. 540-15	2004-05	25238.00	
26.	-do-	Misc- 046-15	2004-05	480.00	
27.	-do-	Misc-009-15	2002-03	195.0023	
28.	-do-	Misc-637-15	2006-07	278315.00	
29.	T.H.T	Tea Board	2001-02	1996177.00	
30.	KVK, Kangra	ICAR-20-118	2005-06	230054.00	
31.	K.V.K. Una	KVK	2005-06	500406.00	
32.	O.R.S. Kangra	ICAR -02-108	2005-06	63927.00	
33.	-do-	ICAR 15-79	2006-07	353741.00	
34.	-do-	Adhoc GOI 337-79	2004-05	90290.00	

35.	HAREC, Bajaura	ICAR Adhoc	2003-04	80113.00	
36.	-do-	ICAR adhoc	2001-02	38151.00	
37.	-do-	ICAR, Maize	2005-06	1174824.00	
38.	-do-	Misc. 711-72	2003-04	3772.00	
39.	-do-	Adhoc ICAR 164-72	2005-06	59014.00	
40.	HAREC, D/kuan	ICAR 19-103	1999-2000	1286062.00	
41.	-do-	ICAR 037- 103	2003-04	86303.00	
42.	-do-	ICAR -50- 103	2004-05	130952.00	
43.	-do-	Adhoc ICAR	2002-03	8723.00	
				<b>9458312.00</b>	

Therefore, the above amount may be recovered immediately and compliance intimated to audit.

## **Part- II**

### **Para 1 Introduction:-**

Chaudhary Sarwan Kumar Himachal Pradesh Agriculture University, 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 four Colleges viz College of Agriculture, College of Veterinary & Animal Sciences, College of Home Science and College of Basic Sciences.

The present audit and examination of Accounts of CSK HPKV, Palampur for the period from 01.04.2006 to 31.03.2007 was conducted in the Resident Audit Scheme, CSK HPKV, Palampur which was headed by Shri M.L.Sharma, Joint Controller (Audit) from 01.04.2006 to 18.09.2006 & Sh. Hoshiar Singh, Joint Controller (Audit) from 16.10.2006 to 31.03.2007. The Audit Report has been prepared on the basis of information furnished and made available by the Controlling Officer of the institution. The local Audit Department disclaims any responsibility for any misinformation or non-submission of information on the part of auditee. The responsibility of audit is confined to the month selected for the detailed check for Post Audit.

The charges of the office of Vice-Chancellor and Comptroller was held by the following officers during this period:-

<b>Sr.No.</b>	<b>Name of Officer</b>	<b>Period</b>
1.	Dr. R.S. Rathore, Vice-Chancellor	01.04.2006 to 31.03.2007
2.	Sh. S.N. Gandotra, Comptroller	01.04.2006 to 31.03.2007

### **Para 2 Financial Position**

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

	<b>2004-2005</b>	<b>2005-2006</b>	<b>2006-2007</b>
Opening balance	<b>Rs. 5, 70, 77,471.66</b>	5,34,72,002.48	7,54,99,717.60
Income including grant-in-Aid received from the H.P.Govt. & ICAR etc.	<b>Rs. 46, 31, 29,968.82</b>	62,57,69,387.12	70,01,21,015.34
<b>Total:-</b>	<b>Rs. 52,02,07,440.48</b>	<b>67,92,41,389.60</b>	<b>77,56,20,732.94</b>
Expenditure incurred During the year	<b>Rs. 46,67,35,438.00</b>	60,37,41,672.00	68,12,98,561.00
<b>Closing balance as on 31.03.2007</b>	<b>Rs. 5,34,72,002.48</b>	<b>7,54,99,717.60</b>	<b>9,43,22,171.94</b>

The main sources of Income are Grant-in-aid received from the H.P.State Govt., ICAR, Govt. of India and domestic receipts derived from the sale of Agriculture, Horticulture and Fisheries produces and sale of milk etc. and also receipt of amounts of Institutional charges from different projects/schemes . The expenditure is mainly on maintenance, development promotion and extension of Education, Animal Husbandry, Forestry, Tea Industry, Horticulture & Fisheries etc. and Construction and maintenance of University Buildings and other allied works including deposit works executed by the H.R.T.C. and Animal Husbandry department etc.

The increase in the amount/figures of Income & expenditure during the 2006-2007 in comparison to the figures for the year 2004-2005 and 2005-2006 was due to receipts of more amounts of grants-in-aid from the funding agencies and more projects sanctioned & funded by the ICAR and Govt. of India.

In addition to the above closing balance of Rs.9,43,22,171.94 as on 31.03.2006 of the University General Account, the closing balance of other accounts viz GPF & CPF Accounts, Pension Corpus Fund Account and Revolving Funds Accounts maintained by the various departments of CSK HPKV which do not form the part of the University main account as stood on 31.03.2007 are detailed at **Annexure “A”** of this Audit Report.

**Para 3** The Grants-in-Aid to the tune of Rs. 59,20,63,106.00 have been received by the CSK HP Agriculture University, Palampur during the year 2006-2007 from the various sources, such as Agriculture, Animal Husbandry and Fisheries departments of the State Govt. of Himachal

Pradesh, Shimla, the Indian Council of Agriculture Research, New Delhi and Govt. of India etc. as per details given below:-

<b>A.</b>	<b>H.P.State Grant</b>		<b>Rs.</b>
	<b>i</b>	Agriculture department	22,74,36,000.00
	<b>ii</b>	Animal Husbandry department	6,79,84,000.00
	<b>iii</b>	Fisheries department	45,80,000.00
	<b>Total:-</b>		<b>30,00,00,000.00</b>
<b>B.</b>	<b>ICAR</b>		
	<b>I</b>	ICAR Co-Ordinated Projects.	4,15,06,270.00
	<b>ii</b>	Krishi Vigyan Kendra's	3,37,87,000.00
	<b>iii</b>	Central Development Assistance	9,54,69,000.00
	<b>iv</b>	ICAR Ad hoc Projects	4,09,04,037.00
	<b>Total:-</b>		<b>21,16,66,307.00</b>
<b>C.</b>	<b>G.O.I. Ad hoc Project</b>		3,72,36,331.00
<b>D.</b>	<b>Miscellaneous Projects</b>		3,90,69,274.00
<b>E</b>	<b>Common Facilities &amp; Service use</b>		40,91,194.00
	<b>Total:-</b>		<b>8,03,96,799.00</b>
	<b>Grand .Total (A+B+C+D+E)</b>		<b>59,20,63,106.00</b>

**Para 4. Audit Fee**

The arrear of Audit Fee of CSK HPKV, Palampur for the period from 01.04.2004 to 31.03.2005 and 01.04.2005 to 31.03.2006 worked out to Rs.45,17,589/- (Rs. 24,46,620/- for the year 2004-05 and Rs. 20,70,969/- for the year 2005-06) as intimated by the Director, Local Audit Department H.P.Shimla-9 vide letter No. III(1)50/05-Fin(LA) Vol-1 Dated 05.08.2008. The Comptroller has deposited part payment amounting to Rs. 4,17,589.00 by Bank Draft No.446112 dated 25.11.2008 vide his office letter No.CSKHPKV/Cash/2007/-4354-55 dated 05.12.2008. The Comptroller, CSKHPKV, was requested to please remit the remaining amount of Audit Fee amounting to Rs. 41,00,000/- to Director, Local Audit Department, H.P.Shimla-9 through bank draft immediately for further crediting the same in the Govt. Treasury under intimation to Audit please.

**Para 5. Retrenchments and Recoveries amounting to Rs.7,88,853.00**

Retrenchments and recoveries to the tune of Rs.7,88,853.00 were made/effectuated during the period from 01.04.2006 to 31.03.2007 from the various bills/payments vouchers presented for pre-audit which were duly passed for payments by the Heads of the departments/DDO's of the various departments of the CSK H.P. Agriculture University which clearly indicates that no proper/effective checks are being exercised at the level of DDO's/HOD's on the bills/payment vouchers. The Comptroller is requested to please issue necessary instructions to all the DDO's/HOD's of the University to apply adequate check while processing the bills/vouchers by them to avoid such excess/irregular payments in future.

**Para 6 Outstanding-inter-departmental Recoveries amounting to Rs.21,25,553.05**

Inter departmental recoveries to the tune of Rs.21,25,553.05 is outstanding from the various departments of the CSKHP Agriculture University and also from the State Govt. departments as on 31.03.2007 as per information gathered from the Head of Departments of various departments, the complete detail of which is given as under:-

**1. Department Seed Production Unit**

<b>Sr. No.</b>	<b>Vending Deptt.</b>	<b>Bill No</b>	<b>Date</b>	<b>Bill in favour of .....</b>	<b>Amount (in Rs.)</b>
1.	Seed Production Unit	2/55	29.01.1981	XEN,HPKV	16800.00
2.	Seed Production Unit	3/35	04.12.1981	XEN,HPKV	720.00
3.	Seed Production Unit	8/52	28.07.1985	XEN,HPKV	4048.00
4.	Seed Production Unit	119/23	30.04.1994	XEN,HPKV	150.00
5.	Seed Production Unit	63/031	27.03.1997	XEN,HPKV	4880.00
6.	Seed Production Unit	8/88	06.12.1985	DDA, Mandi	694.00
7.	Seed Production Unit	119/92	12.10.1994	DDA, Bilaspur	2800.00
8.	Seed Production Unit	013/64	12.11.1997	Executive Engineer	2440.00
9.	Seed Production Unit	004/88	21.05.2001	A.D.(CF) Jersey	280.00

				Cattle Breeding Farm	
10.	Seed Production Unit	017/120	19.02. 2007	Dean, COHS	3610.00
11.	Seed Production Unit	022/120	19.02. 2007	Dean, COBS	9335.00
12.	Seed Production Unit	045/120	22.02. 2007	DEE,CSKHPKV	2240.00
13.	Seed Production Unit	038/120	21.02. 2007	Head, T.H.T.	2250.00
14.	Seed Production Unit	052/120	23.03. 2007	P.I.NTJT	1000.00
15.	Seed Production Unit	036/120	21.02. 2007	Head, Entomology	2400.00
16.	Seed Production Unit	019/120	19.02. 2007	ORS, Kangra	12235.00
17.	Seed Production Unit	016/120	19.02. 2007	Head, Animal Nutrition	125.00
18.	Seed Production Unit	024/120	19.02. 2007	Head, Agro forestry	18980.00
19.	Seed Production Unit	043/120	22.02. 2007	-do-	250.00
20.	Seed Production Unit	084/113	05.11. 2004	Head, Agri. Engg.	364.00
21.	Seed Production Unit	042/120	22.02. 2007	-do-	250.00
22.	Seed Production Unit	049/120	01.03. 2007	Head. Vegetable	6720.00
23.	Seed Production Unit	041/120	22.02. 2007	Head, Plant Pathology	750.00
24.	Seed Production Unit	099/114	04.08. 2006	XEN ( C )	1250.00
25.	Seed Production Unit	057/114	23.01. 2006	-do-	1092.00
26.	Seed Production Unit	014/120	21.08. 2006	PI ICHBT, COA	2240.00
27.	Seed Production Unit	040/120	21.02. 2007	Head, Horticulture	27860.00
28.	Seed Production Unit	088/114	21.04. 2006	Incharge, IGFRI	2560.00
29.	Seed Production Unit	021/120	19.02. 2007	Student Farm	9125.00
30.	Seed Production Unit	028/120	20.02. 2007	Incharge, IGFRI	2720.00
31.	Seed Production Unit	034/120	20.02. 2007	-do-	160.00
32.	Seed Production Unit	020/120	19.02. 2007	Head, Agronomy	11905.00
33.	Seed Production Unit	044/120	22.02. 2007	-do-	750.00
34.	Seed Production Unit	041/120	04.07. 2005	Head, Soil Science	819.00
35.	Seed Production Unit	031/120	20.02. 2007	-do-	875.00
36.	Seed Production Unit	032/120	20.02. 2007	-do-	480.00
37.	Seed Production Unit	033/120	20.02. 2007	-do-	500.00
38.	Seed Production Unit	048/120	26.02. 2007	-do-	2400.00

39.	Seed Production Unit	039/120	21.02. 2007	Head, PBG	8795.00
40.	Seed Production Unit	053/120	23.03. 2007	-do-	4625.00
41.	Seed Production Unit	054/120	23.03. 2007	-do-	9600.00
42.	Seed Production Unit	055/120	23.03. 2007	-do-	7520.00
43.	Seed Production Unit	082/114	21.04. 2006	S.W.O. CSKHPKV	3825.00
					<b>192422.00</b>

## 2. Department of Plant Breeding & Genetics

Sr.No.	Vending Deptt.	Bill No	Date	Bill in favour of	Amount (in Rs.)
1.	Plant Breeding & Genetics	0169	14.04.1981	D.D.A,Bilaspur	697.50
2.	Plant Breeding & Genetics	0518	26.12.1983	D.D.A,Palampur	242.00
3.	Plant Breeding & Genetics	611	16.04.1983	Chief Conservator Forest, Shimla-2	234.75
4.	Plant Breeding & Genetics	0141	24.10.1982	D.M.R.Khajuria D.D.A.Shrinagar	260.00
5.	Plant Breeding & Genetics	212/201	07.04.1980	Animal Breeding, HPKV,Palampur	385.00
6.	Plant Breeding & Genetics	0132	27.08.1980	Sh. Kashim Asraf D.D.S. Shrinagar	260.00
7.	Plant Breeding & Genetics	020/22	20.08.1994	D.D.A. Hamirpur	112.00
8.	Plant Breeding & Genetics	011/24	24.09.1994	D.D.A. Kullu	50.00
9.	Plant Breeding & Genetics	47/22	21.01.1997	D.D.A. Shimla	128.00

					<b>2369.25</b>
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### 3. Department of RWRC, Malan

Sr.No.	Vending Deptt.	Bill No	Date	Bill in favour of	Amount (in Rs.)
1.	Rice Research Station, Malan	0439/4	30.11.1989	D.D.A.Palampur	390.00
2.	Rice Research Station, Malan	0441/4	04.05.1990	D.D.A. Mandi	1,163.00
3.	Rice Research Station, Malan	0444/4	30.05.1990	D.D.A. Palampur	1,870.00
4.	Rice Research Station, Malan	085/175	03.06.2003	Sh.Shiv Raj Bhosle D.P.Road, Pune	548.00
5.	RSS, Malan	087/175	01.07.2003	-do-	299.00
					<b>4270.00</b>

### 4. Department of SAREC, Kangra

Sr.No.	Vending Deptt.	Bill No	Date	Bill in favour of	Amount (in Rs.)
1.	SAREC, Kangra	038/116	30.09.1993	Distt. Agri. Officer, D/shala	1,570.00
2.	SAREC, Kangra	040/116	20.09.1993	Distt. Agri. Officer, D/shala	100.00
3.	SAREC, Kangra	047/116	11.10.1993	Distt. Agri. Officer, D/shala	30.00
4.	SAREC, Kangra	059/116	28.06.1994	Director, Extension	325.00

				Education,UHF,Solan	
5.	SAREC,Kangra	037/144	14.10.1997	Dy.Director,Agri., Kangra	300.00
6.	SAREC,Kangra	073/239	17.06.2003	Dy.Director,Agri. Palampur	1600.00
7.	SAREC, Kangra	063/268	18.05.05	KVK,Una	880.00
8.	SAREC, Kangra	064/268	18.05.05	KVK, Una	88.00
9.	SAREC, Kangra	079/268	27.10.05	SMS, Rait Agri.	920.00
					<b>5813.00</b>

### 5. Department of RSS, Berthin

Sr.No.	Vending Deptt.	Bill No	Date	Bill in favour of	Amount (in Rs.)
1.	Research Sub.Station,Berthin	815	14.10.1986	D.D.A.,Mandi	1845.00
2.	Research Sub.Station,Berthin	837	27.10.1987	D.D.A.,Bilaspur	1326.00
					<b>3171.00</b>

### 6. Department of HAREC, Dhaulakuan

Sr.No.	Vending Deptt.	Bill No	Date	Bill in favour of	Amount (in Rs.)
1.	HAREC,D/kuan	112	06.07.1983	Head,Plant Breeding	405.00
2.	HAREC,D/kuan	121	10.11.1983	Head,Plant Breeding	1306.00
3.	HAREC,D/kuan	140	10.09.1984	D.D.A. Hamirpur	739.00
4.	HAREC,D/kuan	1/03	11.04.1986	A.D.O. Dadahu	419.00
5.	HAREC,D/kuan	1/040	17.05.1986	D.D.A. Shimla	649.00

6.	HAREC,D/kuan	1/72	05.01.1987	Scientist Incharge,D/kuan	399.00
7.	HAREC,D/kuan	4/058	27.07.1989	Scientist Incharge,D/kuan	750.00
8.	HAREC, Dhaulakuan	52/098	19.05.1994	DDA, Kangra at Palampue	585.00
					<b>5252.00</b>

### 7. Department of K.V.K. Dhaulakuan

Sr.No.	Vending Deptt.	Bill No	Date	Bill in favour of	Amount (in Rs.)
1.	K.V.K.D/kuan	018	25.11.1998	Dy. Director, Agri., Palampur	<b>8602.00</b>

### 8. Department of K.V.K. Kangra

Sr.No.	Vending Deptt.	Bill No	Date	Bill in favour of	Amount (in Rs.)
1.	K.V.K. Kangra	001/225	21.10.2000	Incharge,Live Stock Farm	2586.00
2.	K.V.K., Kangra	87/351	31.01.06	SMS Pragpur	1210.00
3.	K.V.K. Kangra	93/351	25.02.06	Head, Veg. Science	160.00
4.	K.V.K. Kangra	91/351	17.02.06	SMS, (AGri.),Rait	1000.00
5.	KVK Kangra	97/351	14.03.2006	Head, Veg. Science	218.00
					<b>5174.00</b>

### 9. K.V.K. Una

Sr.No.	Vending Deptt.	Bill No	Date	Bill in favour of	Amount (in Rs.)
1.	K.V.K. Una	100/247	22.09.06	D.F.O. Una	<b>1200.00</b>

## 10. Department of Tea Husbandry & Technical

Sr.No.	Vending Deptt.	Bill No	Date	Bill in favour of	Amount (in Rs.)
1.	Tea Husbandry & Technology	003/48	06.01.98	Asstt.Engineer,N.H.Su b Division ,Bajinath	24600.00
2.	Tea Husbandry & Technology	006/48	14.07.1998	Incharge,KVK,Dkuan	2160.00
3.	Tea Husbandry & Technology	013/48	16.12.1998	A.E.,HPPWD,Panchru khi	5300.00
4.	Tea Husbandry & Technology	014/48	16.12.1998	A.E.,HPPWD,Panchru khi	5300.00
5.	Tea Husbandry & Technology	015/48	16.12.1998	A.E.,HPPWD,Panchru khi	5300.00
6.	Tea Husbandry & Technology	016/48	16.12.1998	A.E.,HPPWD,Panchru khi	5,000.00
7.	Tea Husbandry & Technology	017,48	16.12.1998	A.E. NH Sub. Division, Jaisinghpur	7950.00
8.	Tea Husbandry & Technology	018/48	16.12.1998	A.E. NHSub.Division,Bajin ath	5300.00
9.	Tea Husbandry & Technology	019/48	16.12.1998	A.E. NHSub.Division,Bajin ath	2650.00
10.	Tea Husbandry & Technology	020/48	16.12.1998	XEN,HPKV,Palampur	1400.00
11.	Tea Husbandry & Technology	021/48	16.12.1998	XEN,Design	1590.00
12.	Tea Husbandry & Technology	022/48	16.12.1998	XEN,Design	2120.00
13.	Tea Husbandry & Technology	023/48	16.12.1998	16.12.1998	530.00
14.	Tea Husbandry & Technology	024/48	16.12.1998	XEN(C),CSKHPKV, Palampur	3500.00

15.	Tea Husbandry & Technology	025/48	17.12.1998	XEN(C),CSKHPKV, Palampur	2120.00
16.	Tea Husbandry & Technology	026/48	17.12.1998	XEN(C),CSKHPKV, Palampur	2650.00
17.	Tea Husbandry & Technology	027/48	17.12.1998	XEN(C),CSKHPKV, Palampur	2650.00
18.	Tea Husbandry & Technology	028/48	17.12.1998	XEN(C),CSKHPKV, Palampur	1060.00
19.	Tea Husbandry & Technology	029/48	17.12.1998	XEN(C),CSKHPKV, Palampur	1590.00
20.	Tea Husbandry & Technology	030/48	17.12.1998	XEN(C),CSKHPKV, Palampur	1590.00
21.	Tea Husbandry & Technology	032/48	17.12.1998	A.E(M).CSKHPKV, Palampur	2625.00
22.	Tea Husbandry & Technology	065/48	08.03.2001	A.E.(C),HPKV, Palampur	7380.00
23.	Tea Husbandry & Technology	080/48	20.03.2002	A.E. Const. Division CSk HPKV,PLP	24600.00
					<b>118965.00</b>

## 11. Department of Vegetable Sciences

Sr.No.	Vending Deptt.	Bill No	Date	Bill in favour of	Amount (in Rs.)
1.	Veg. Science	57/282	22.04.04	A.D. RSS, Bajaura	195.00
2.	Veg. Science	60/282	04.06.04	Head, Agronomy	260.00
3.	Veg. Science	63/282	22.06.04	Head, Agronomy	15.00
4.	Veg. Science	64/282	23.08.04	S/I KVK, Kangra	400.00
5.	Veg. Science	65/282	24.08.04	S/I KVK, Kangra	275.00
6.	Veg. Science	66/282	26.08.04	S/I KVK, Kangra	770.00
7.	Veg. Science	56/321	02.07.04	D.E.E.	225.00

8.	Veg. Science	68/282	09.09.04	Asso. Dte. RHRS, Jacch	100.00
9.	Veg. Science	72/282	17.09.04	A.D. RRS, Bajaura	52.00
10.	Veg. Science	73/282	22.09.04	S/I RSS, Akrot	20.00
11.	Veg. Science	75/282	22.09.04	A.D. RRS, D/kuan	21.00
12.	Veg. Science	79/282	27.10.04	S/I RSS, Akrot	600.00
13.	Veg. Science	88/282	01.03.05	A.D. RRS, Bajaura	40.00
14.	Veg. Science	90/282	29.03.05	A.D. RRS, Sangla	25.00
15.	Veg. Science	15/363	0303.06	Forest Officer, Palampur	530.00
16.	Veg. Science	99/282	23.07.05	Additional Director, Gangtok, Sikkim	250.00
17.	Veg. Science	100/282	27.07.05	Head, Entomology	120.00
18.	Veg. Science	029/364	15.02.06	Head, Agri. Engg.	200.00
19.	Veg. Science	031/364	16.03.06	AD HAREC, Sangla	120.00
20.	Veg. Science	032/364	22.03.06	AD HAREC, Sangla	162.00
21.	Veg. Science	033/365	29.03.06	AD HAREC, Sangla	120.00
					<b>4500.00</b>

## 12. Department of University Workshop

Sr. No.	Vending Deptt.	Bill No	Date	Bill in favour of	Amount (in Rs.)
1.	University Workshop	3448	20.07.2001	Pool Officer	174.00
2.	-do-	3450	20.07.2001	-do-	50.00
3.	-do-	3566	28.11.2001	-do-	100.00
4.	-do-	3568	28.11.2001	-do-	25.00
5.	-do-	3575	28.11.2001	-do-	1190.00
6.	-do-	3576	28.11.2001	-do-	137.00
7.	-do-	3579	28.11.2001	-do-	100.00
8.	-do-	3582	28.11.2001	-do-	100.00
9.	-do-	3583	28.11.2001	-do-	833.00

10.	-do-	3586	28.11.2001	-do-	50.00
11.	-do-	3588	28.11.2001	-do-	1703.00
12.	-do-	3589	28.11.2001	-do-	50.00
13.	-do-	3593	28.11.2001	-do-	70.00
14.	-do-	3597	28.11.2001	-do-	50.00
15.	-do-	3599	28.11.2001	-do-	200.00
16.	-do-	3607	28.11.2001	-do-	50.00
17.	-do-	3608	01.12.2001	-do-	25.00
18.	-do-	3695	18.02.2002	-do-	50.00
19.	-do-	3703	18.02.2002	-do-	25.00
20.	-do-	3726	20.03.2002	-do-	75.00
21.	-do-	3727	20.03.2002	-do-	100.00
22.	-do-	3736	20.03.2002	-do-	50.00
23.	-do-	3743	20.03.2002	-do-	50.00
24.	-do-	3744	20.03.2002	-do-	250.00
25.	-do-	3745	20.03.2002	-do-	1088.00
26.	-do-	3748	20.03.2002	-do-	25.00
27.	-do-	3751	20.03.2002	-do-	25.00
28.	-do-	3754	20.03.2002	-do-	214.00
29.	-do-	3756	20.03.2002	-do-	30.00
30.	-do-	3757	20.03.2002	-do-	25.00
31.	-do-	3758	20.03.2002	-do-	50.00
32.	-do-	3838	22.06.2002	-do-	125.00
33.	-do-	3866	22.06.2002	-do-	50.00
34.	-do-	3882	03.08.2002	-do-	50.00
35.	-do-	4003	19.09.2002	-do-	50.00
36.	-do-	4004	19.09.2002	-do-	75.00
37.	-do-	4048	26.11.2002	-do-	280.00
38.	-do-	4049	26.11.2002	-do-	100.00
39.	-do-	4060	26.11.2002	-do-	76.00
40.	-do-	4074	26.11.2002	-do-	50.00
41.	-do-	4092	23.12.2002	-do-	125.00
42.	-do-	4093	23.12.2002	-do-	100.00

43.	-do-	4098	24.12.2002	-do-	595.00
44.	-do-	4099	24.12.2002	-do-	966.00
45.	-do-	4101	24.12.2002	-do-	50.00
46.	-do-	4104	24.12.2002	Pool Officer	579.00
47.	-do-	4114	26.12.2002	-do-	150.00
48.	-do-	4115	26.12.002	-do-	50.00
49.	-do-	4125	26.12.2002	-do-	100.00
50.	-do-	4131	18.01.2003	-do-	75.00
51.	-do-	4132	18.01.2003	-do-	50.00
52.	-do-	4135	18.01.2003	-do-	111.00
53.	-do-	4137	18.01.2003	-do-	250.00
54.	-do-	4138	18.01.2003	-do-	200.00
55.	-do-	4139	18.01.2003	--do-	50.00
56.	-do-	4144	18.01.2003	-do-	100.00
57.	-do-	4147	18.01.2003	-do-	1035.00
58.	-do-	4151	18.01.2003	-do-	150.00
59.	-do-	4153	18.01.2003	-do-	150.00
60.	-do-	4156	18.01.2003	-do-	100.00
61.	-do-	4159	18.01.2003	-do-	150.00
62.	-do-	4164	13.02.2003	-do-	301.00
63.	-do-	4166	13.02.2003	-do-	50.00
64.	-do-	4175	13.02.2003	-do-	550.00
65.	-do-	4176	13.02.2003	-do-	660.00
66.	-do-	4185	13.02.2003	-do-	261.00
67.	-do-	4191	13.02.2003	-do-	2383.00
68.	-do-	4195	13.02.2003	-do-	174.00
69.	-do-	4215	13.02.2003	-do-	50.00
70.	-do-	4193	13.02.2003	-do-	100.00
71.	-do-	4252	17.03.2003	-do-	100.00
72.	-do-	4267	26.04.2003	-do-	200.00
73.	-do-	4327	27.05.2003	-do-	200.00
74.	-do-	4340	27.06.2003	-do-	50.00
75.	-do-	4480	16.08.2003	-do-	100.00

76.	-do-	4472	16.08.2003	-do-	250.00
77.	-do-	4490	18.08.2003	-do-	50.00
78.	-do-	4533	11.09.2003	-do-	50.00
79.	-do-	4542	12.09.2003	-do-	200.00
80.	-do-	4544	23.09.2003	-do-	100.00
81.	-do-	4498	10.09.2003	-do-	232.00
82.	-do-	4499	10.09.2003	-do-	100.00
83.	-do-	4500	10.09.2003	-do-	100.00
84.	-do-	4501	10.09.2003	-do-	107.00
85.	-do-	4502	10.09.2003	-do-	75.00
86.	-do-	4503	10.09.2003	-do-	468.00
87.	-do-	4505	10.09.2003	-do-	150.00
88.	-do-	4506	10.09.2003	-do-	100.00
89.	-do-	4509	10.09.2003	-do-	50.00
90.	-do-	4511	10.09.2003	-do-	100.00
91.	-do-	4515	11.09.2003	-do-	200.00
92.	-do-	4616	11.09.2003	-do-	30.00
93.	-do-	4617	11.09.2003	-do-	100.00
94.	-do-	4519	11.09.2003	-do-	150.00
95.	-do-	4520	11.09.2003	-do-	50.00
96.	-do-	4521	11.09.2003	-do-	50.00
97.	-do-	4523	11.09.2003	-do-	100.00
98.	-do-	4525	11.09.2003	-do-	180.00
99.	-do-	4626	11.09.2003	-do-	3563.00
100.	-do-	4528	11.09.2003	-do-	100.00
101.	-do-	4529	11.09.2003	-do-	884.00
102.	-do-	4530	11.09.2003	-do-	100.00
103.	-do-	4531	11.09.2003	-do-	50.00
104.	-do-	4535	12.09.2003	-do-	74.00
105.	-do-	4949	13.08.2004	-do-	1779.00
106.	-do-	5525	27.06.2006	-do-	675.00
107.	-do-	5709	03.02.2007	-do-	457.00
108.	-do-	5710	03.02.2007	-do-	200.00

109.	-do-	5720	06.02.2007	-do-	2067.00
110.	-do-	5722	06.02.2007	-do-	50.00
111.	-do-	5723	06.02.2007	-do-	604.00
112.	-do-	5724	06.02.2007	-do-	464.00
113.	-do-	5730	26.02.2007	-do-	1876.00
114.	-do-	5734	27.02.2007	-do-	795.00
115.	-do-	5736	27.02.2007	-do-	50.00
116.	-do-	5740	28.02.2007	-do-	150.00
117.	-do-	5744	01.03.2007	-do-	50.00
118.	University Workshop	160	16.03.1991	D.E.E.,CSK HPKV	90.00
119.	-do-	213	05.05.1992	-do-	230.00
120.	-do-	755	27.10.1993	-do-	120.00
121.	-do-	904	26.04.1994	-do-	525.00
122.	-do-	1782	22.01.1997	-do-	75.00
123.	-do-	2286	16.10.1998	-do-	17.00
124.	-do-	2900	15.07.2000	-do-	5498.00
125.	-do-	3103	02.12.2000	-do-	547.00
126.	-do-	3012	10.11.2001	-do-	4983.00
127.	-do-	3207	19.01.2001	-do-	50.00
128.	-do-	3225	20.02.2001	-do-	310.00
129.	-do-	3276	04.04.2001	-do-	83.00
130.	-do-	4564	28.10.2003	-do-	25.00
131.	-do-	4633	17.11.2003	-do-	902.00
132.	-do-	4678	03.01.2004	-do-	6393.00
133.	University Workshop	51	30.05.1991	Dean, COVAS, CSKHPKV, Palampur	50.00
134.	-do-	2936	19.07.2000	-do-	873.00
135.	-do-	3247	20.02.2001	-do-	110.00
136.	-do-	3345	18.05.2001	-do-	220.00
137.	-do-	3418	12.06.2001	-do-	996.00
138.	-do-	3773	27.04.2002	-do-	100.00
139.	-do-	3784	27.04.2002	-do-	465.00

140.	-do-	4143	18.01.2003	-do-	100.00
141.	-do-	4311	27.05.2003	-do-	50.00
142.	-do-	5049	20.10.2004	-do-	50.00
143.	-do-	5095	18.11.2004	-do-	75.00
144.	University Workshop	374	13.10.1992	Comptroller's Office	6.00
145.	-do-	1963	05.08.1997	-do-	458.00
146.	-do-	2437	22.09.1999	-do-	50.00
147.	-do-	2473	26.03.1999	-do-	75.00
148.	University Workshop	297	01.07.1992	Secretary to V.C.	861.00
149.	-do-	475	15.12.1992	-do-	50.00
150.	-do-	2672	30.09.1992	-do-	185.00
151.	-do-	560	23.03.1993	-do-	318.00
152.	-do-	2649	27.07.1999	-do-	4596.00
153.	-do-	1200	27.02.1995	-do-	50.00
154.	-do-	1681	18.09.1996	-do-	675.00
155.	-do-	2682	15.10.1999	-do-	250.00
156.	-do-	5290	18.08.2005	-do-	233.00
157.	-do-	5331	27.10.2005	-do-	446.00
158.	-do-	5374	30.11.2005	-do-	4107.00
159.	-do-	5417	03.02.2006	-do-	200.00
160.	-do-	2929	18.07.2000	-do-	50.00
161.	-do-	5445	08.03.2006	-do-	83.00
162.	-do-	5564	31.07.2006	-do-	100.00
163.	-do-	3107	02.12.2000	-do-	100.00
164.	-do-	2256	17.08.1998	-do-	2009.00
165.	-do-	2292	06.11.1998	-do-	12440.00
166.	University Workshop	1236	24.04.1995	Registrar's Office	1399.00
167.	-do-	1328	29.07.1995	-do-	715.00
168.	-do-	1588	09.07.1996	-do-	1782.00
169.	-do-	2294	07.11.98	-do-	4343.00
170.	-do-	2356	03.12.1998	-do-	65.00

171.	-do-	2375	07.01.1999	-do-	3228.00
172.	-do-	2602	26.07.1999	-do-	150.00
173.	-do-	3018	10.11.2000	-do-	689.00
174.	-do-	5700	30.12.2006	-do-	100.00
175.	-do-	5715	05.02.2007	-do-	25.00
176.	University Workshop	3213	19.01.2001	Seed Production Unit	441.00
177.	-do-	3182	04.01.2001	-do-	2705.00
178.	-do-	3714	18.02.2002	-do-	220.00
179.	-do-	3215	20.02.2001	-do-	688.00
180.	-do-	3769	24.04.2002	-do-	360.00
181.	-do-	3802	24.05.2002	-do-	585.00
182.	-do-	3897	05.08.2002	-do-	95.00
183.	-do-	4100	24.12.2002	-do-	368.00
184.	-do-	4119	26.12.2002	-do-	1045.00
185.	-do-	3897	05.08.2002	-do-	95.00
186.	-do-	4199	13.02.2003	-do-	250.00
187.	-do-	4288	26.04.2003	-do-	350.00
188.	-do-	4314	26.05.2003	-do-	400.00
189.	-do-	4380	22.07.2003	-do-	325.00
190.	-do-	4407	23.07.2003	-do-	40.00
191.	-do-	4417	23.07.2003	S.P.S., CSKHPKV	200.00
192.	-do-	4421	23.07.2003	-do-	100.00
193.	-do-	4423	23.07.2003	-do-	400.00
194.	-do-	4425	23.07.2003	-do-	35.00
195.	-do-	4426	23.07.2003	-do-	45.00
196.	-do-	4478	16.08.2003	-do-	110.00
197.	-do-	4494	18.08.2003	-do-	295.00
198.	-do-	4495	23.08.2003	-do-	21.00
199.	-do-	4626	15.11.2003	-do-	1028.00
200.	-do-	4665	20.11.2003	-do-	250.00
201.	-do-	4682	03.01.2004	-do-	20.00
202.	-do-	4714	12.01.2004	-do-	50.00

203.	-do-	4733	13.02.2004	-do-	149.00
204.	-do-	4734	13.02.2004	-do-	50.00
205.	-do-	4739	13.02.2004	-do-	36.00
206.	-do-	4536	12.09.2003	-do-	350.00
207.	-do-	4773	17.05.2004	-do-	150.00
208.	-do-	4800	17.05.2004	-do-	225.00
209.	-do-	4804	18.05.2004	-do-	25.00
210.	-do-	4805	18.05.2004	-do-	1159.00
211.	-do-	4868	25.05.2004	-do-	187.00
212.	-do-	4870	25.04.2004	-do-	118.00
213.	-do-	4894	27.05.2004	-do-	50.00
214.	-do-	4910	14.06.2004	-do-	50.00
215.	-do-	4914	15.06.2004	-do-	883.00
216.	-do-	4988	29.07.2004	-do-	60.00
217.	-do-	5010	13.08.2004	-do-	50.00
218.	-do-	5020	23.09.2004	-do-	6621.00
219.	-do-	5046	12.10.2004	-do-	25.00
220.	-do-	5058	21.10.2004	-do-	25.00
221.	-do-	5060	21.10.2004	-do-	171.00
222.	-do-	5088	18.11.2004	-do-	75.00
223.	-do-	5096	18.11.2004	-do-	36.00
224.	-do-	5097	18.11.2004	-do-	339.00
225.	-do-	5109	15.12.2004	-do-	25.00
226.	-do-	5115	16.12.2004	-do-	50.00
227.	-do-	5128	15.01.2005	-do-	309.00
228.	-do-	5161	19.02.2005	-do-	50.00
229.	-do-	5177	22.03.2005	-do-	186.00
230.	-do-	5175	21.03.2005	-do-	121.00
231.	-do-	5178	22.03.2005	-do-	100.00
232.	-do-	5182	13.04.2005	-do-	162.00
233.	-do-	5183	13.04.2005	-do-	2482.00
234.	-do-	5191	19.04.2005	-do-	200.00
235.	-do-	5215	25.05.2005	-do-	85.00

236.	-do-	5248	22.06.2005	-do-	75.00
237.	-do-	5251	27.07.2005	-do-	128.00
238.	-do-	5262	28.07.2005	-do-	37.00
239.	-do-	5275	12.08.2005	-do-	125.00
240.	-do-	5303	13.09.2005	-do-	400.00
241.	-do-	5328	27.10.2005	-do-	218.00
242.	-do-	5343	31.10.2005	-do-	469.00
243.	-do-	5348	26.11.2005	-do-	649.00
244.	-do-	5349	26.11.2005	-do-	1691.00
245.	-do-	5350	26.11.2005	-do-	150.00
246.	-do-	5360	29.11.2005	-do-	2402.00
247.	-do-	5385	02.01.2006	-do-	83.00
248.	-do-	5387	02.01.2006	-do-	88.00
249.	-do-	5393	03.01.2006	-do-	275.00
250.	-do-	5400	06.01.2006	-do-	333.00
251.	-do-	5405	01.02.2006	-do-	125.00
252.	-do-	5421	04.02.2006	-do-	118.00
253.	-do-	5438	22.02.2006	-do-	75.00
254.	-do-	5518	26.06.2006	-do-	25.00
255.	-do-	5545	03.07.2006	-do-	120.00
256.	-do-	5554	28.07.2006	-do-	853.00
257.	-do-	5645	20.10.2006	-do-	226.00
258.	-do-	5656	22.11.2006	-do-	50.00
259.	-do-	540	03.02.1993	Head, Agronomy	10.00
260.	-do-	3801	02.05.2001	-do-	378.00
261.	-do-	853	16.03.1993	-do-	70.00
262.	-do-	2659	28.08.1999	-do-	1230.00
263.	-do-	2687	15.10.1999	-do-	209.00
264.	-do-	3224	20.02.2001	-do-	100.00
265.	-do-	3388	12.06.2001	-do-	230.00
266.	-do-	3412	12.06.2001	-do-	278.00
267.	-do-	4450	14.08.2003	-do-	75.00
268.	-do-	5336	28.10.2005	-do-	475.00

269.	-do-	5371	30.11.2005	-do-	75.00
270.	-do-	5578	29.08.2006	-do-	250.00
271.	-do-	5652	21.11.2006	-do-	312.00
272.	University Workshop	5080	08.11.2004	Head, Vegetable	500.00
273.	-do-	5403	12.01.2006	-do-	1340.00
274.	University Workshop	51	30.05.1991	Dean COBS	50.00
275.	University workshop	1105	08.11.1994	Student Welfare Office	19.00
276.	-do-	1033	26.08.1994	-do-	1079.00
277.	University Workshop	2129	13.02.1998	Head, Horticulture	746.00
278.	-do-	2285	16.10.1998	-do-	229.00
279.	University Workshop	3982	19.09.2002	Head, Agro forestry	100.00
280.	-do-	5619	27.10.2006	-do-	180.00
281.	University Workshop	3829	24.12.2001	Live Stock Farm	250.00
282.	-do-	1551	18.06.1996	-do-	200.00
283.	-do-	3705	18.02.2002	-do-	100.00
284.	-do-	3967	19.09.2002	-do-	362.00
285.	-do-	5407	01.02.2006	-do-	427.00
286.	-do-	5704	01.02.2006	-do-	125.00
287.	University Workshop	5520	26.06.2006	Estate officer	1137.00
288.	-do-	5557	28.07.2006	-do-	190.00
289.	-do-	5593	31.08.2006	-do-	1134.00
290.	-do-	5641	01.11.2006	-do-	2818.00
291.	-do-	5699	30.12.2006	-do-	1481.00
292.	-do-	5717	05.02.2007	-do-	1336.00
293.	-do-	5729	26.02.2007	-do-	459.00
294.	University Workshop	2925	18.07.2000	HAREC, Kukumseri	245.00

295.	-do-	2309	11.11.1998	-do-	1272.00
296.	-do-	2378	09.01.1999	-do-	1356.00
297.	-do-	3419	18.07.2001	-do-	1421.00
298.	-do-	3454	17.08.2001	-do-	574.00
299.	-do-	3532	29.11.2001	-do-	243.00
300.	-do-	3550	31.07.2001	-do-	125.00
301.	-do-	2648	23.09.1999	-do-	8599.00
302.	University Workshop	2686	15.10.1999	-do-	558.00
303.	-do-	2729	04.12.1999	-do-	2090.00
304.	University Workshop	3429	04.12.1999	K.V.K. Mandi	25.00
305.	University Workshop	4669	20.11.2003	RSS, Sangla	838.00
306.	-do-	5144	19.01.2005	-do-	187.00
307.	University Workshop	1607	26.07.1996	Head, Soil Science	555.00
308.	-do-	1012	24.08.1994	-do-	50.00
309.	-do-	2422	19.09.1999	-do-	50.00
310.	-do-	5043	11.10.2004	-do-	25.00
311.	-do-	5061	21.10.2004	-do-	25.00
312.	-do-	5189	19.04.2005	-do-	1084.00
312.	University Workshop	3824	25.05.2002	RSS, Lari	1932.00
313.	-do-	3932	26.08.2000	-do-	100.00
314.	University Workshop	4107	24.12.2002	Head, Plant Breeding	655.00
315.	-do-	3283	04.04.2001	-do-	1044.00
316.	-do-	3729	20.03.2002	-do-	50.00
317.	-do-	3737	-do-	-do-	50.00
318.	-do-	3739	-do-	-do-	25.00
319.	University Workshop	4455	14.08.2003	Head, Tea Husbandry	75.00
320.	-do-	4775	17.05.2004	-do-	576.00

321.	University Workshop	4720	13.02.2004	University Health Centre	1347.00
322.	-do-	4741	16.02.2004	-do-	1431.00
323.	University Workshop	4654	19.11.2003	HAREC, D/kuan	86.00
324.	-do-	2311	11.11.1998	-do-	200.00
325.	-do-	4674	03.01.2004	-do-	1848.00
326.	University Workshop	4507	10.09.2003	K.V.K. Kangra	25.00
327.	University Workshop	2916	17.07.2000	A.E. Elect.)	97.00
328.	-do-	3460	17.08.2001	-do-	75.00
329.	-do-	4807	18.05.2004	-do-	91.00
330.	-do-	4971	29.07.2004	-do-	831.00
331.	-do-	4992	29.07.2004	-do-	843.00
332.	-do-	5009	13.08.2004	-do-	50.00
333.	University Workshop	4928	16.06.2004	RSS.,Malan	250.00
334.	University Workshop	3066	13.11.2000	XEN (D) & ( C )	130.00
335.	-do-	1851	26.04.1997	-do-	10750.00
336.	-do-	2044	08.10.1997	-do-	827.00
337.	-do-	5614	22.09.2006	-do-	173.00
338.	-do-	5622	27.10.2006	-do-	4171.00
339.	-do-	5684	26.12.2006	-do-	2868.00
340.	-do-	Private Jouney	Para 42 1992-93	-do-	4930.80
341.	-do-	5584	30.08.2006	-do-	523.00
342.	-do-	1518	04.05.1996	OSD, IAS, Shimla	427.00
343.	-do-	5576	29.08.2006	A.E. (IPH)	342.00
344.	-do-	2538	12.05.1999	K.V.K. Bajaura	153.00
345.	-do-	3490	30.08.2001	A.E. Maniacal	234.00
					<b>206215.80</b>

### 13. Department of Director of Extension Education (Printing Press)

Sr. No.	Vending Deptt.	Bill No.	Date	Bill in favour	Amount ( in Rs.)
	<b>DEE, CSKHPKV</b>				
1.	-do-	23/131	20.9.91	Director Extension Education	17667.00
2.	-do-	34/131	21.9.91	-do-	20818.00
3.	-do-	47/131	23.9.91	-do-	959.00
4.	-do-	50/131	23.9.91	-do-	1945.00
5.	-do-	60/131	-do-	-do-	140.00
6.	-do-	61,62/131	-do-	-do-	3476.00
7.	-do-	81/131	29.9.91	-do-	1214.00
8.	-do-	19/132	29.11.91	-do-	21303.00
9.	-do-	38/140	-	-do-	21338.00
10.	-do-	46/141	29.10.92	-do-	30405.00
11.	-do-	25/147	22.4.93	-do-	114.00
12.	-do-	27/147	22.4.93	-do-	779.00
13.	-do-	66/148	20.2.94	-do-	193.00
14.	-do-	82/148	19.4.94	-do-	1039.00
15.	-do-	10/162	28.7.94	-do-	14071.00
16.	-do-	13/162	30.7.94	-do-	129.00
17.	-do-	35/162	24.10.94	-do-	305.00
18.	-do-	68/162	23.2.95	-do-	931.00
19.	-do-	26/163	15.6.95	-do-	152.00
20.	-do-	30/163	24.6.95	-do-	214.00
21.	-do-	46/163	1.7.95	-do-	90.00
22.	-do-	53/163	28.8.95	-do-	235.00
23.	-do-	56/163	18.9.95	-do-	201.00
24.	-do-	57,58/163	-do-	-do-	870.00
25.	-do-	93/163	22.8.95	-do-	1677.00
26.	-do-	97/163	7.10.95	-do-	900.00

27.	-do-	5/180	14.8.95	-do-	165.00
28.	-do-	22/180	18.8.95	-do-	1636.00
29.	-do-	93/194	24.1.92	-do-	1302.00
30.	-do-	24/203	4.2.97	-do-	236.00
31.	-do-	25/203	4.2.97	-do-	512.00
32.	-do-	26/203	-do-	-do-	426.00
33.	-do-	86/203	4.8.97	-do-	160.00
34.	-do-	94/203	6.8.97	-do-	405.00
35.	-do-	32/202	3.2.97	-do-	235.00
36.	-do-	59/202	7.2.97	-do-	229.00
37.	-do-	82/202	13.2.97	-do-	464.00
38.	-do-	21/204	20.8.97	-do-	1835.00
39.	-do-	26/204	21.8.97	-do-	29042.00
40.	-do-	29/204	23.8.97	-do-	1273.00
41.	-do-	67/204	19.9.97	-do-	800.00
42.	-do-	77/204	20.9.97	-do-	173.00
43.	-do-	4/205	-	-do-	47.00
44.	-do-	35/205	27.8.98	-do-	191.00
45.	-do-	46/205	1.6.98	-do-	176.00
46.	-do-	50/205	2.6.98	-do-	327.00
47.	-do-	54/205	4.6.98	-do-	186.00
48.	-do-	81/205	4.2.99	-do-	616.00
49.	-do-	21/231	16.3.99	-do-	213.00
50.	-do-	34/231	20.3.99	-do-	426.00
51.	-do-	90/231	26.5.99	-do-	41172.00
52.	-do-	19/232	31.8.99	-do-	326.00
53.	-do-	21/232	31.8.99	-do-	287.00
54.	-do-	67/232	-	-do-	765.00
55.	-do-	68/232	-	-do-	1754.00
56.	-do-	77/232	-	-do-	86350.00
57.	-do-	11/234	14.10.99	-do-	444.00
58.	-do-	19/234	23.7.99	-do-	498.00
59.	-do-	6/235	4.1.2000	-do-	339.00

60.	-do-	30/235	6.4.2000	-do-	140.00
61.	-do-	39/235	11.5.2000	-do-	1611.00
62.	-do-	40/235	-do-	-do-	767.00
63.	-do-	41/235	-do-	-do-	180.00
64.	-do-	51/235	6.6.2000	-do-	180.00
65.	-do-	55/235	27.6.2000	-do-	16247.00
66.	-do-	56/235	-do-	-do-	1199.00
67.	-do-	57/235	28.6.2000	-do-	580.00
68.	-do-	89/235	15.9.2000	-do-	307.00
69.	-do-	31/256	24.1.2001	-do-	320.00
70.	-do-	50/256	-	-do-	235.00
71.	-do-	52/256	8.2.2001	-do-	15931.00
72.	-do-	59/256	20.2.2001	-do-	60.00
73.	-do-	71/256	27.4.2001	-do-	537.00
74.	-do-	88/256	27.7.2001	-do-	401.00
75.	-do-	98/256	27.7.2001	-do-	2893.00
76.	-do-	5/279	31.7.2001	-do-	1609.00
77.	-do-	25/279	18.9.2001	-do-	388.00
78.	-do-	27/279	-do-	-do-	558.00
79.	-do-	40,41/281	15.3.2002	-do-	3332.00
80.	-do-	54/281	20.3.2002	-do-	333.00
81.	-do-	66/281	22.3.2002	-do-	458.00
82.	-do-	68/281	-do-	-do-	850.00
83.	-do-	88/281	1.4.2002	-do-	2092.00
84.	-do-	89/281	-do-	-do-	801.00
85.	-do-	90/281	-do-	-do-	731.00
86.	-do-	91/281	-do-	-do-	308.00
87.	-do-	97/281	2.4.2002	-do-	1172.00
88.	-do-	3/280	3.4.2002	-do-	565.00
89.	-do-	15/280	7.4.2002	-do-	2375.00
90.	-do-	16/280	-do-	-do-	1646.00
91.	-do-	40/280	2.4.2002	-do-	20159.00
92.	-do-	45/280	29.4.2002	-do-	834.00

93.	-do-	46/280	29.4.2002	-do-	1375.00
94.	-do-	47/280	29.4.2002	-do-	834.00
95.	-do-	48/280	-do-	-do-	834.00
96.	-do-	49/280	-do-	-do-	834.00
97.	-do-	50/280	-do-	-do-	834.00
98.	-do-	89/280	24.7.2002	-do-	189.00
99.	-do-	11/291	11.10.2002	-do-	375.00
100.	-do-	58/291	15.2.2003	-do-	650.00
101.	-do-	92,93/291	24.4.2003	-do-	3490.00
102.	-do-	2/292	20.5.2003	-do-	200.00
103.	-do-	70/292	5.11.2003	-do-	3228.00
104.	-do-	76/292	15.11.2003	-do-	85.00
105.	-do-	38/340	27.4.2004	-do-	596.00
106.	-do-	68/180	-	-do-	177.00
107.	-do-	80/180	-	-do-	443.00
108.	-do-	65/205	-	-do-	226.00
109.	-do-	71/279	-	-do-	445.00
110.	-do-	91/280	-	-do-	373.00
111.	-do-	69/292	-	-do-	367.00
<b>A</b>	<b>Total :</b>				<b>409529.00</b>

1.	DEE	49/131	23.9.91	Registrar, CSK HPKV, Palampur	23537.00
2.	-do-	39/141	28.10.92	-do-	880.00
3.	-do-	40/141	-do-	-do-	880.00
4.	-do-	41/141	-do-	-do-	880.00
5.	-do-	50/141	31.10.92	-do-	161.00
6.	-do-	59,60/179	26.7.95	-do-	9947.00
7.	-do-	97/180	29.8.95	-do-	1030.00
8.	-do-	62/203	25.7.97	-do-	664.00
9.	-do-	13/205	5.3.98	-do-	442.00
10.	-do-	56/205	5.6.98	-do-	386.00

11.	-do-	14/207	-	-do-	591.00
12.	-do-	31/207	-	-do-	119.00
13.	-do-	36/207	-	-do-	103.00
14.	-do-	38/207	-	-do-	123.00
15.	-do-	41/207	-	-do-	346.00
16.	-do-	47/207	-	-do-	453.00
17.	-do-	97/207	8.3.99	-do-	2761.00
18.	-do-	37,38/231	22.3.99	-do-	5266.00
19.	-do-	39- 41/231	-do-	-do-	1481.00
20.	-do-	52/232	16.10.99	-do-	2536.00
21.	-do-	53/232	29.8.97	-do-	16317.00
22.	-do-	57/232	-	-do-	512.00
23.	-do-	75,76/232	-	-do-	59417.00
24.	-do-	26/234	23.10.99	-do-	3966.00
25.	-do-	1/256	20.9.2000	-do-	300.00
26.	-do-	24/256	22.2.2001	-do-	2066.00
27.	-do-	55/256	16.2.2001	-do-	410.00
28.	-do-	30/279	19.9.2001	-do-	209.00
29.	-do-	37/281	14.3.2002	-do-	18721.00
30.	-do-	38/281	14.3.2002	-do-	6208.00
31.	-do-	42/281	15.3.2002	-do-	472.00
32.	-do-	75/281	25.3.2002	-do-	4675.00
33.	-do-	21/280	10.4.2002	-do-	368.00
34.	-do-	22/280	-do-	-do-	368.00
35.	-do-	51- 53/280	2.5.2002	-do-	83185.00
36.	-do-	83/280	14.6.2002	-do-	372.00
37.	-do-	27/291	11.12.2002	-do-	543.00
38.	-do-	59/340	24.6.2004	-do-	6055.00
39.	-do-	70/340	4.8.2004	-do-	15259.00
40.	-do-	69/348	30.3.2005	-do-	2988.00
41.	-do-	92/256	-	-do-	364.00

42.	-do-	35/292	-	-do-	723.00
<b>B.</b>	<b>Total:</b>				<b>276084.00</b>

1.	DEE	40/132	-	Comptroller, CSK HPKV, Palampur	1661.00
2.	-do-	61/194	-	-do-	5855.00
3.	-do-	48/203	-	-do-	82.00
4.	-do-	34/205	-	-do-	841.00
5.	-do-	84/205	-	-do-	24338.00
6.	-do-	85/205	-	-do-	3716.00
7.	-do-	2/207	-	-do-	7722.00
8.	-do-	21/207	-	-do-	7000.00
9.	-do-	29/207	-	-do-	119.00
10.	-do-	48/207	-	-do-	363.00
11.	-do-	51/207	-	-do-	440.00
12.	-do-	52/207	-	-do-	333.00
13.	-do-	53/207	-	-do-	224.00
14.	-do-	61/207	-	-do-	373.00
15.	-do-	77/207	-	-do-	4543.00
16.	-do-	78/207	-	-do-	4543.00
17.	-do-	80/207	-	-do-	14138.00
18.	-do-	98/207	-	-do-	5015.00
19.	-do-	99/207	-	-do-	11533.00
20.	-do-	11/231	-	-do-	453.00
21.	-do-	40/232	-	-do-	1004.00
22.	-do-	63/232	-	-do-	1032.00
23.	-do-	16/234	-	-do-	189.00
24.	-do-	17/234	-	-do-	420.00
25.	-do-	21/234	-	-do-	587.00
26.	-do-	23/234	-	-do-	346.00
27.	-do-	25/234	-	-do-	206.00
28.	-do-	29/234	-	-do-	16758.00

29.	-do-	57/234	-	-do-	286.00
30.	-do-	79/234	-	-do-	525.00
31.	-do-	87/234	-	-do-	771.00
32.	-do-	92/234	-	-do-	14705.00
33.	-do-	3/235	-	-do-	1155.00
34.	-do-	80/235	-	-do-	821.00
35.	-do-	56/256	-	-do-	410.00
36.	-do-	60/256	-	-do-	22018.00
37.	-do-	89/256	-	-do-	657.00
38.	-do-	90/256	-	-do-	866.00
39.	-do-	4/279	-	-do-	1075.00
40.	-do-	9/279	-	-do-	771.00
41.	-do-	58/279	-	-do-	3795.00
42.	-do-	59/279	-	-do-	6990.00
43.	-do-	60/279	-	-do-	2520.00
44.	-do-	61/279	-	-do-	11508.00
45.	-do-	91/279	-	-do-	23310.00
46.	-do-	92/279	-	-do-	4325.00
47.	-do-	93/279	-	-do-	6920.00
48.	-do-	94/279	-	-do-	8090.00
49.	-do-	95/279	-	-do-	12038.00
50.	-do-	96/279	-	-do-	4722.00
51.	-do-	97/279	-	-do-	9877.00
52.	-do-	98/279	-	-do-	8220.00
53.	-do-	99/279	-	-do-	6480.00
54.	-do-	100/279	-	-do-	10875.00
55.	-do-	1/281	-	-do-	7686.00
56.	-do-	2/281	-	-do-	16386.00
57.	-do-	3/281	-	-do-	7686.00
58.	-do-	4/281	-	-do-	5015.00
59.	-do-	5/281	-	-do-	20618.00
60.	-do-	6/281	-	-do-	4800.00
61.	-do-	7/281	-	-do-	4800.00

62.	-do-	8/281	-	-do-	5380.00
63.	-do-	9/281	-	-do-	7710.00
64.	-do-	10/281	-	-do-	7710.00
65.	-do-	11/281	-	-do-	2901.00
66.	-do-	12/281	-	-do-	1869.00
67.	-do-	13/281	-	-do-	6389.00
68.	-do-	14/281	-	-do-	3905.00
69.	-do-	15/281	-	-do-	3561.00
70.	-do-	16/281	-	-do-	14505.00
71.	-do-	17/281	-	-do-	5002.00
72.	-do-	18/281	-	-do-	34023.00
73.	-do-	19/281	-	-do-	17401.00
74.	-do-	20/281	-	-do-	952.00
75.	-do-	21/281	-	-do-	1259.00
76.	-do-	22/281	-	-do-	34106.00
77.	-do-	23/281	-	-do-	5455.00
78.	-do-	25/281	-	-do-	13634.00
79.	-do-	26/281	-	-do-	16208.00
80.	-do-	27/281	-	-do-	3615.00
81.	-do-	14/280	-	-do-	15329.00
82.	-do-	38/280	-	-do-	518.00
83.	-do-	54/280	-	-do-	1613.00
84.	-do-	61/280	-	-do-	7006.00
85.	-do-	62/280	-	-do-	7006.00
86.	-do-	63/280	-	-do-	14361.00
86.	-do-	14/280	-	-do-	10704.00
87.	-do-	33/291	-	-do-	1286.00
88.	-do-	56/291	-	-do-	25650.00
89.	-do-	60/291	-	-do-	15553.00
90.	-do-	61/291	-	-do-	17139.00
91.	-do-	63/291	-	-do-	19339.00
92.	-do-	68/291	-	-do-	20253.00
93.	-do-	01/292	-	-do-	11010.00

94.	-do-	30/292	-	-do-	751.00
95.	-do-	36/292	-	-do-	2666.00
96.	-do-	48/292	-	-do-	707.00
97.	-do-	49/292	-	-do-	834.00
98.	-do-	58/194	-	-do-	4745.00
99.	-do-	32/279	-	-do-	350.00
100.	-do-	26/280	-	-do-	120.00
<b>C</b>	<b>Total:</b>				<b>707080.00</b>

1.	DEE	96/189	9.8.95	E.O., CSK HPKV, Palampur	661.00
2.	-do-	47/194	26.11.96	-do-	1938.00
3.	-do-	53/203	23.7.96	-do-	351.00
4.	-do-	84/207	12.2.97	-do-	3582.00
5.	-do-	85/207	12.8.99	-do-	1317.00
6.	-do-	46/234	-	-do-	40.00
7.	-do-	96/234	29.2.2000	-do-	236.00
8.	-do-	1/235	7.3.2000	-do-	50.00
9.	-do-	20/256	20.1.2001	-do-	5446.00
10.	-do-	28/281	11.3.2002	-do-	5622.00
11.	-do-	121/92	-	-do-	2452.00
12.	-do-	30/281	13.3.2000	-do-	2452.00
13.	-do-	31/281	13.3.2002	-do-	1590.00
14.	-do-	32/281	-	-do-	3000.00
15.	-do-	33/281	13.3.2002	-do-	1340.00
16.	-do-	28/99	-	-do-	2410.00
17.	-do-	56/280	4.5.2002	-do-	1402.00
18.	-do-	78/280	5.6.2002	-do-	6054.00
19.	-do-	99/280	4.9.2002	-do-	1795.00
20.	-do-	45/348	21.2.2005	-do-	865.00

21.	-do-	94/348	4.7.2005	-do-	238.00
22.	-do-	47/256	9.11.2005	-do-	1621.00
23.	-do-	81/356	-	-do-	138.00
24.	-do-	8/292	-	-do-	2524.00
<b>D</b>	<b>Total:</b>				<b>47124.00</b>

1.	DEE	90/132	-	Dean, COVAS, CSK HPKV, Palampur	3331.00
2.	-do-	28/140	25.4.92	-do-	1087.00
3.	-do-	20/141	25.9.92	-do-	278.00
4.	-do-	21/141	25.9.92	-do-	245.00
5.	-do-	19/163	1.9.1995	-do-	285.00
6.	-do-	60,61/163	3.9.95	-do-	4579.00
7.	-do-	12,13/179	30.3.94	-do-	1193.00
8.	-do-	14/179	30.3.94	-do-	701.00
9.	-do-	15/179	30.3.94	-do-	392.00
10.	-do-	34/180	19.3.95	-do-	87.00
11.	-do-	11/194	20.10.91	-do-	290.00
12.	-do-	23/203	4.2.97	-do-	1352.00
13.	-do-	61/205	31.8.99	-do-	1409.00
14.	-do-	58/256	16.2.2001	-do-	790.00
15.	-do-	85/194	-	Animal Breeding	1104.00
16.	-do-	16/232	-	Live Stock Farm	425.00
17.	-do-	4/256	-	Animal Nutrition	180.00
18.	-do-	5/256	-	-do-	250.00
19.	-do-	70/291	-	-do-	458.00
<b>E.</b>	<b>Total:</b>				<b>18436.00</b>

1.	DEE	81/132	-	Director Research, CSK HPKV.	1484.00
2.	-do-	66/207	-	-do-	10.00
<b>F.</b>	<b>Total:</b>				<b>1494.00</b>

1.	DEE	53/162	4.4.94	Dean, COA, CSK HPKV, Palampur	12583.00
2.	-do-	38/- 41/179	10.5.95	-do-	1475.00
3.	-do-	13/280	6.4.2002	Dean, COHS, CSK HPKV, Palampur	7400.00
4.	-do-	29/203	5.2.97	COBS, CSK HPKV, Palampur	221.00
5.	-do-	99/292	29.1.2004	S.W.O., CSK HPKV, Palampur	4335.00
6.	-do-	33/194	-	RRS, Bajaura, CSK HPKV, Palampur	1600.00
7.	-do-	73/281	-	RRS, Kukumseri	341.00
8.	-do-	15/232	31.8.99	-do-	438.00
9.	-do-	84/203	-	Asstt. Director ( A & P )	339.00
10.	-do-	59/232	-	Tea Husbandry, CSK HPKV	378.00
11.	-do-	65/232	-	Agril. Economics, CSK HPKV	629.00
12.	-do-	21/279	-	Agro. Forestry, CSK HPKV	145.00
13.	-do-	34/281	-	RRS, Bajaura	1042.00
14.	-do-	11/280	-	Deptt. of P.B., CSK HPKV, Palampur	232.00
15.	-do-	92/280	-	Executive Engineer, CSK HPKV	1556.00
16.	-do-	4/292	-	Plant Pathology, CSKHPKV,	336.00
17.	-do-	24/340	-	Hospitality Cell, CSK HPKV.	545.00
18.	-do-	64/340	-	-do-	213.00

19.	-do-	14/234	-	V.C. Office	166.00
<b>G.</b>	<b>Total:</b>				<b>33974.00</b>

	Publication Unit				
1.	DEE, CSK HPKV	038	15.9.1997	B.D.O. , Indora	793.00
2.	-do-	087	7.11.1998	-do-	976.00
3.	-do-	039	15.9.1997	B.D.O., Nurpur	1040.00
4.	-do-	088	7.11.1999	-do-	1286.00
5.	-do-	040	15.9.1997	B.D.O , Nagrota Bagwan	403.00
6.	-do-	089	7.11.1999	-do-	496.00
7.	-do-	043	15.9.1997	B.D.O., Bhuwarna	715.00
8.	-do-	092	8.01.1998	-do-	880.00
9.	-do-	048	15.9.1997	B. D.O. Nagrota Bagwan	633.00
10.	-do-	097	07.11.1998	-do-	816.00
11.	-do-	044	15.9.1997	B.D.O., Punchrukhi	832.00
12.	-do-	0930	7.11.1998	-do-	1024.00
13.	-do-	041	15.9.1997	B.D.O., Pragpur	949.00
14.	-do-	090	7.11.1998	-do-	1168.00
15.	-do-	042	15.9.1997	B.D.O, Dhera	741.00
16.	-do-	091	07.09.1998	-do-	912.00
17.	-do-	045	15.9.1998	B.D.O., Lambagaon	676.00
18.	-do-	094	7.11.1998	B.D.O., Lambagoan	832.00
19.	-do-	046	15.9.1997	B.D.O., Baijnath	637.00
20.	-do-	095	7.11.1998	-do-	784.00
21.	-do-	047	15.9.1997	B.D.O., Kangra	754.00
22.	-do-	096	7.11.1998	-do-	928.00
23.	-do-	049	15.9.1997	B.D.O., Kullu	637.00
24.	-do-	098	7.11.1998	-do-	784.00
25.	-do-	050	15.9.1997	B.D.O., Banjar	377.00
26.	-do-	099	7.11.1998	-do-	464.00

27.	-do-	051	15.9.1997	B.D.O., Ani	338.00
28.	-do-	100	7.11.1998	-do-	416.00
29.	-do-	052	15.9.1997	B.D.O., Narmand	312.00
30.	-d0-	011	7.12.1998	-do-	384.00
31.	-do-	053	15.9.1997	B.D.O., Sadar Mandi	637.00
32.	-do-	02	1.12.1997	-do-	784.00
33.	-do-	054	15.9.1997	B.D.O., Rewalsar	416.00
34.	-do-	03	1.12.1998	-do-	512.00
35.	-do-	055	15.9.1997	B.D.O., Ghore	351.00
36.	-do-	04	1.12.1998	-do-	432.00
37.	-do-	056	15.9.1997	B.D.O., Gopalpur	463.00
38.	-do-	051	1.12.1998	-do-	496.00
39.	-do-	057	15.9.1997	B.D.O., Dharampur	468.00
40.	-do-	06	1.12.1998	-do-	576.00
41.	-do-	058	15.9.1997	B.D.O., Sundernagar	481.00
42.	-do-	07	1.12.1998	B.D.O., Sundernagar	592.00
43.	-do-	059	15.9.1997	B.D.O., Karsog	533.00
44.	-do-	08	1.12.1998	-do-	656.00
45.	-do-	050	15.9.1997	B.D.O., Jogindernagar	390.00
46.	-do-	09	1.12.1998	B.D.O., Jogindernagar	480.00
47.	-do-	061	15.9.1997	B.D.O., Janjali	390.00
48.	-do-	010	1.12.1998	-do-	480.00
49.	-do-	062	15.9.1997	B.D.O., Hamirpur	533.00
50.	-d0-	011	1.12.1998	-do-	656.00
51.	-do-	064	15.9.1997	B.D.O., Siujanpur	312.00
52.	-do-	013	1.12.1998	-do-	384.00
53.	-do-	065	15.9.1997	B.D.O., Bhoranj	533.00
54.	-do-	014	1.12.1998	-do-	656.00
55.	-do-	066	15.9.1997	B.D.O., Nahan	377.00
56.	-do-	015	1.12.1998	-do-	464.00
57.	-do-	067	15.9.1997	B.D.O., Sangrah	567.00
58.	-do-	016	1.12.1998	-do-	636.00
59.	-do-	017	1.12.1998	B.D.O., Sheelai	384.00

60.	-do-	027	1.12.1998	-do-	807.00
61.	-do-	028	1.12.1998	B.D.O., Rajgarh	517.00
62.	-do-	069	15.9.1997	-do-, Pontasahiv	752.00
63.	-do-	029	01.12.1998	-do-	648.00
64.	-do-	032	13.9.1997	-do- Nahan	520.00
65.	-do-	081	7.11.1998	D.D.A., Bilaspur	960.00
66.	-do-	031	13.9.1997	-do- , Solan	585.00
67.	-do-	012	23.8.1997	D.A.H.O. Kinnaur	611.00
67 (b)	-do-	-	-	-	752.00
68.	-do-	013	23.8.1997	D.A.H.O. Kullu	624.00
69.	-do-	069	6.11.1998	-do-	768.00
70.	-do-	071	6.11.1998	D.A.H.O., Hamirpur	720.00
71.	-do-	027	13.9.1997	D.P.O., Una	2872.00
72.	-do-	077	7.11.1998	-do-	2568.00
72 (b)	-do-	-	-	DPO,Solan	460.00
73.	-do-	025	13.9.1997	D.P.O., Kinnaur	806.00
74.	-do-	30	10.12.1998	D.P.O., Kinnaur	992.00
75.	-do-	029	13.9.1997	B.D.O., Kaza	234.00
76.	-do-	078	7.11.1998	-do-	208.00
77.	-do-	030	7.11.1997	B.D.O., Keylong	486.00
78.	-do-	079	7.11.1999	-do-	432.00
78 (b)	-do-	-	-	-	128.00
79.	-do-	073	6.11.1998	D.A.H.O., Shimla	2256.00
80.	-do-	074	6.11.1998	D.A.H.O, Sirmour	1248.00
81.	-do-	033	10.12.1998	-do-, Kinnaur	992.00
82.	-do-	08	1.12.1998	B.D.O., Karsog	656.00
83.	-do-	09	1.12.1998	-do-, Drang	360.00
84.	-do-	10	1.12.1998	-do-, Saraj	360.00
85.	-do-	11	1.12.1998	-do-, Hamirpur	492.00
86.	-do-	12	1.12.1998	-do-, Nahan	192.00
87.	-do-	13	1.12.1998	-do-, Sujampur	288.00

88.	-do-	14	1.12.1998	-do-, Bhoranj	492.00
89.	-do-	15.	1.12.1998	-do-, Nahan	384.00
90.	-do-	16	1.12.1998	-do-, Sangrah	468.00
91.	-do-	17	1.12.1998	-do-, Sheelali	288.00
92.	-do-	19.	1.12.1998	-do-, Paunta	348.00
93.	-do-	21.	1.12.1998	-do-, Sarkaghat	276.00
94.	-do-	22	1.12.1998	-do-, Kuniar	444.00
95.	-do-	23	1.12.1998	-do-, Dharampur	480.00
96.	-do-	24	1.12.1998	-do-, Mashobra	480.00
97.	-do-	25	1.12.1998	-do-, Bansntpur	312.00
98.	-do-	26	1.12.1998	-do-, Theog	528.00
99.	-do-	32	1.12.1998	-do-, Narkmda	288.00
100.	-do-	33	1.12.1998	-do-, Chargaon	200.00
101.	-do-	34	1.12.1998	-do-, Rohru	312.00
102.	-do-	35	1.12.1998	B.D.O, Chopal;	516.00
103.	-do-	36	1.12.1998	-do-, Rampur	492.00
104.	-do-	37	1.12.1998	-do-, Katlhai	564.00
105	-do-	071	23.9.1999	D.A.H.O., Kinnaur	188.00
106.	-do-	26	30.12.2000	B.D.O., Kaylong	96.00
107	-do-	007	16.5.2000	-do-, Una	204.00
108.	-do-	75	23.6.1999	D.D.A., Bilaspur	240.00
109.	-do-	099	1.1.1999	-do-, -do-	240.00
110.	-do-	065	15.6.1999	B.D.O., Punchrukhi	256.00
111.	-do-	081	23.6.1999	-do-, Sheelia	116.00
112.	-do-	086	21.1.2000	-do-	116.00
113.	-do-	049	15.6.1999	-do-, Solan	96.00
114.	-do-	081	23.9.1999	-do-	96.00
115.	-do-	087	21.1.1999	-do-, Solan	116.00
116.	-do-	050	15.6.1999	-do-, Nalagarh	268.00
117.	-do-	051	15.6.1999	-do-, Kandaghat	92.00
118.	-do-	055	15.6.1999	-do-, Kunihar	156.00
119.	-do-	056	15.6.1999	-do-, Dhaarpur	148.00
120.	-do-	058	15.6.199	-do-, Moshobra	160.00

121.	-do-	059	15.6.1999	-do-, Basant Pur	104.00
122.	-do-	060	15.6.1999	-do-, Dheog	176.0
123.	-do-	061	15.6.1999	-do-, Narkanda	98.00
124.	-do-	062	15.6.1999	-do-, Rohru	104.00
125.	-do-	063	15.6.1999	-do-, Chopal	172.00
126.	-do-	057	15.6.1999	-do-, Rampur	164.00
127.	-do-	064	15.6.1999	-do-, Jubble & Kotkhai	188.00
128.	-do-	044	25.5.2001	D.D.A., Palampur	800.00
129.	-do-	053	11.9.2001	-do-	800.00
130.	-do-	065	10.1.2002	D.D.A., Palampur	800.00
131.	-do-	067	3.10.2001	-do-, Kangra	60.00
132.	-do-	057	3.10.2001	D.A.H.O., Keylong	32.00
<b>H.</b>	<b>Total</b>				<b>73878.00</b>
	<b>Total (A to H)</b>				<b>1567599.00</b>
	<b>Grand Total from 1 to 13</b>				<b>2125553.05</b>

The concerned heads of the Departments are requested to recover the old outstanding amounts immediately and compliance may be intimated to audit.

**Para 7 (a) Non adjustments of Temporary contingent advances**  
**amounting to Rs.1,98,95,499.00**

Temporary contingent advances amounting to Rs. 1,98,95,499.00 drawn in the name of officer(s)/Teacher(s)/ Official(s) etc. by the various Departments for making emergent payments etc. were lying unadjusted on 31.03.2007 out of the above total amount some of the advances are lying pending for the last seven to ten years and the concerned Heads of the Departments have not taken needed action as required under the provisions of University Account Manual. This matter was taken up with concerned Heads of the Departments and Comptroller several times and during the period of Audit Report outstanding advances approximately 3-4 crores were finally adjusted in audit. Therefore immediate steps for the adjustment of remaining amount may be taken and compliance shown to audit. The position of outstanding advances on 30.11.2008 upto 31.03.2007 is given in Column "A" at the end of this para.

**(b) Non adjustment of Deposit Works advances.**

For the Construction of new buildings and repair, renovation and extension of existing buildings, the funds are generally received from the Funding Agencies like, ICAR,GOI and State Govt. at the end of the financial year and the expenditure against such special/general grants-in-aid is required to be booked in the same financial year where as the execution of Civil and other related works after observing all the codal formalities takes much times to complete such works. To avoid the lapse of funds, the specified amount sanctioned by the funding agencies against the approved estimates are drawn from the concerned schemes and deposited in the Construction Division of the University. On 31.03.2007 temporary advances for deposit works amounting to Rs. 8,85,93,921.00 were pending for final adjustment. The matter for the early settlement of this huge amount was taken up with the XEN (C),(D) & (E)and it was intimated by all the concerned that out of total outstanding amount of Rs. 8,85,93,921.00 as on 31.03.2007 an amount of Rs. 6,92,14,752.00 has been spent up to November,2008 and most of the works either have been completed or are in final stage and remaining expenditure will be incurred very shortly. The matter was also discussed with the Hon'ble Vice-Chancellor and it was decided that only the unspent amount may be depicted in the Audit Report, because for the final adjustment it takes years together as the funds from the Funding Agencies are also received in installments in different financial years. The latest position of deposit works advances was checked in Audit up to November, 2008 and it was found that out of total amount of Rs. 8,85,93,921.00 expenditure to the tune of Rs. 6,92,14,752.00 was incurred, the Bills of which were passed in Audit from time to time and now an amount of Rs. 1,93,79,169.00 was left the expenditure of which may be ensured at the earliest and compliance shown to audit. The detail of total unadjusted amount as on 31.03.2007 with the latest position up to November,2008 is given in column "B" of the statement as under:-

Sr. No.	Name of Department	Column "A" Amount of contingent advance	Column "B"		
			Amount of advance	Expenditure incurred upto 11/2008	Balance amount of deposit works
1.	Agri. Enginnering	0	684250.00	684250.00	0
2.	Dean, COVAS	475023.00	7236346.00	6618604.00	617742.00

3.	Dean. COA	2041104.00	3881336.00	3497539.00	383797.00
4.	Director of Research	136500.00	0	0	0
5.	Comptroller's Office	4500.00	0	0	0
6.	K.V.K. Bara	155069.00	1031088.00	522528.00	508560.00
7.	K.V.K., Dhaulakuan	705220.00	330000.00	206307.00	123693.00
8.	K.V.K.,Kangra	715923.00	104200.00	101171.00	3029.00
9.	K.V.K., Una	316517.00	595000.00	414015.00	180985.00
10.	ORS, Kangra	3000.00	0	0	0
11.	Plant Pathology	797000.00	189800.00	186551.00	3249.00
12.	Plant Physiology (COBS)	339523.00	0	0	0
13.	R.S.S. Sangla	59660.00	0	0	0
14.	S.W.O.	0	4612000.00	4145816.00	466184.00
15.	HAREC, Dhaulakuan	1884000.00	0	0	0
16.	R.S.S. Leo	100000.00	0	0	0
17.	Soil Science	5000000.00	0	0	0
18.	Vety. Microbiology	0	14000.00	8450.00	5550.00
19.	K.V.K. Berthin	154478.00	588346.00	50000.00	538346.00
20.	Seed Production Unit	3859329.00	9254529.00	6239316.00	3015213.00
21.	Director of Extension Education	538999.00	574903.00	481133.00	93770.00
22.	Animal Nutrition	785037.00	0	0	0
23.	HAREC, Bajaura	1000.00	0	0	0
24.	Dean, COHS.	0	1035140.00	772351.00	262789.00
25.	R.S.S. Sundernagar	0	30000.00	0	30000.00
26.	K.V.K. Mandi	0	1600000	791572.00	808428.00

27.	Food Production & Grass Land Management	1194758.00	0	0	0
28.	Construction Division (Misc.)	614859.00	56832983.00	44495149.00	12337834.00
	<b>Grand Total:-</b>	<b>19881499.00</b>	<b>88593921.00</b>	<b>69214752.00</b>	<b>19379169.00</b>

Therefore the required action for the immediate adjustment of outstanding advances may be taken immediately and compliance shown to audit.

**8. Recovery of excess/irregular payment amounting to  
Rs. 34490.00 on account of Family Planning Allowance.**

The payment on account of Family Planning Allowance to the University employees was to be made at the rate of minimum increment of the pay scale drawn by the employee at the time of undergoing family planning operation instead of increment drawn at the time of operation. The matter was taken up with the Registrar vide Audit Requisition No. Jt.Co(Audit)/PLP/2006-07/23-25 dated 24.02.2006. In compliance to Audit observations, the Registrar vide his office letter No.10-26/06-CSKHPKV/(Estt.)/-19129-234 dated 18.03.2006 directed all the Drawing & Disbursing Officers of the University to implement the Govt. instructions strictly and recover the excess paid amount from the concerned employee at the earliest. Huge recoveries on this account has been effected from the monthly salary Bills and arrear payments but in respect of the following employees, the recoveries on account of excess payment of F.P.A. are still pending. The matter was taken up with the concerned D.D.O's by issuing Audit Requisitions, but no action was taken. The details of such employees are given as under:-

Sr. No.	Audit Requisition No. & Year	Name of Designation of employee	F.P.A. drawn (in Rs.)	F.P.A. admissible (in Rs.)	Period during which excess F.P.A. drawn	Total amount recoverable
1.	2.	3.	4.	5.	6.	7.
1.	02/2006-07	Sh. Rakesh	200/-	150/-	01.04.05	50x13

		Kumar, Jr. Assistant			to 30.04.06	= 650/-
2.	02/2006-07	Sh. Pawan Kumar, Mason	110/-	100/-	01.04.03 to 28.02.06	10x35 = 350/-
3.	26/2006-07	Dr. C. Varsney, Dean	420/-	275/-	01/96 to 05/2006	145x125 = 18125/-
4.	26/2006-07	Sh. Om Prakesh, Lab. Asstt.	110/-	100/-	12/99 to 05/2006	10x78 = 780/-
5.	31/2006-07	Sh. Ram Pal, Lab. Asstt.	120/-	100/-	01/98 to 06/2006	20x101 = 2020/-
6.	44/2006-07	Er. M.K. Verma., Agri. Engg.	275/-	220/-	04/2002 to 06/2006	55x51 = 2805/-
7.	74/2006-07	Sh. Suresh Gupta, Clerk	120/-	100/-	01/99 to 08/06	20x92 = 1840/-
8.	75/2006-07	Sh. Suresh Chand, Lab. Asstt.	150/-	110/-	01/2003 to 08/2006	40x43 = 1720/-
9.	76/2006-07	Sh. Parveen Kumar, Vety. Pharmacist	160/-	150/-	04/98 to 08/2006	10x101 = 1010/-
10.	78/2006-07	Sh. Amar Chand, Beldar	120/-	100/-	01/96 to 08/2006	20x128 = 2560/-
11.	87/2006-07	Sh. Sudesh Kumar, Jr. Asstt.	200/-	150/-	04/2003 to 10/2006	50x43 = 2150/-
12.	124/2006-07	Sh. Krishan Chand, Peon	120/-	100/-	03/2005 to 02/2007	20x24 = 480/-
					<b>G. Total:-</b>	<b>34,490-00</b>

Therefore, the recovery of all the overpayment s may be ensured immediately and compliance shown to audit.

**9. Recovery of Excess payment amounting to Rs.85000/- approximately on account of wrong promotion from Dr. S.P. Singh, College of Vety. and Animal Science.**

The promotion of Dr. S.P. Singh was made wrongly under Career Advancement Scheme and consequent upon the withdrawal of promotion orders of Dr. Singh from the rank of professor (Vety. pathology) w.e.f. 08.05.1999 issued by the Registrar vide order No. 5-166/2001-CSKHPKV(Estt.)/3995-4124 dated 18.01.2002 in the pay scale of Rs. 16400-22400 and in pursuance of office order No. 4-145/91-CSKHPKV (Estt.)/28044-67 dated 01.05.2006 the pay of Dr. S.P.Singh as Associate Professor (Vety. Pathology) as on 08.05.1999 in the pay scale of Rs. 12000-18300 (which he was drawing before his promotion) has been re-fixed at Rs. 16200/- instead of Rs. 16850/-. Dr. S.P. Singh has drawn his salary w.e.f. 08.05.1999 to May,2006 on the enhanced rate.

The matter to recover the irregular payment on account of pay and allowances due to wrong promotion from Dr. S.P. Singh was taken up with the Dean, COVAS, vide Audit Requisition No. 54 dated 07.07.2006 along with a copy to the Comptroller and Registrar of the University. The total recoverable amount worked out in Audit is Rs. 85000/- approximately. Dr. S.P.Singh has retired on superannuation from the University, therefore, before releasing the retiral benefits to him the excess paid amount may be recovered and compliance shown to audit.

**10. Recovery on account of Deputation Allowance amounting to Rs. 77000/- from Dr. R.S. Kisthawaria, COVAS, CSKHPKV, Palampur.**

Despite the instructions of the State Government to stop the payment of deputation allowance on Deputation/ Secondement, the University has paid deputation allowance to Dr. R.S. Kisthawaria who is on deputation in the University from Animal Husbandry, Department of the State Govt. The payment on account of deputation allowance with the monthly salary was got stopped by the Audit and the matter to recover the irregular payment for the period w.e.f. 17.06.2000 to Nov., 2006 was taken up with the Comptroller vide Audit Requisition No.

Jt.Co(Audit)/PLP/2006-07/107 dated 04.12.2006. The recoverable amount for the above mentioned period becomes to Rs. 77000/- approximately.

To recover this huge amount no action has been taken by the concerned D.D.O which is a very serious financial irregularity. It is therefore, stressed that immediate steps to recover the excess paid amount may taken and compliance shown to audit.

**11. Justification of payment of arrear of enhanced Legal Charges/Legal Fee Amounting to Rs. 1,17,000/- from back date.**

The part payment of arrear of enhanced legal Charges/legal Fee amounting to Rs. 1,17,000/- (Rs. 45,000/-+ Rs. 45,000/-+ Rs. Rs. 27,000/- dated 15.09.2006) payable to Shri Rakesh Jaswal, Advocate for defending 78 Nos. cases filed in the Hon'ble H.P. High Court by the daily paid employees of the University during 2005 was admitted in audit in December,2006 and the matter to clarify the following points was taken up with the Registrar vide Audit Requisition No. 110 dated 30.12.2006.:-

- 1) The cases were filed in the Hon'ble High Court in 2005 and in 2005 the Legal Fee was being paid @ Rs. 2000/- per case.
- 2) Vide letter No. Bud. 5-2/05/CSKHPKV/1455 dated 22.07.2006 the rate of Legal Fee were increased from Rs. 2000/- to Rs. 5000/- per case, but it was not made clear in the aforesaid letter that from which date the enhancement of above fee will taken place. Generally when there is no specific stipulations the orders are implemented from the date of issuance of notifications. Therefore in this case also the revised orders were to be implemented w.e.f. 22.07.2006 instead of 2005 and the arrear were not payable from back date.
- 3) On the above important issue no reply from the Registrar's office was received which clearly shows that the part payment on account of arrear of enhanced Legal Fee from 2005 was irregular. Therefore either this payment may be fully justified under the proper authority or the irregular payment made good from the concerned Advocate or delinquent officer(s)/official(s)and compliance intimated to audit.

**12. Payment of Demurrage charges amounting to Rs. 6680/- by the**

## **Agronomy Department.**

Out of temporary advance drawn vide Vr. No. 88 of 03/2006 amounting to Rs.78,809/- to release the consignment from I.G.I. Airport, New Delhi an amount of Rs. 6680/- was paid to Air Port Authorities of India as demurrage charges for releasing the consignment late than the specified period. Had the consignment been got released timely the loss of Rs. 6680/- could have been avoided. The matter to justify the reasons for this loss was taken up with the Head of the Department vide Audit Requisition No.35 dated 26.06.2006 and the reasons intimated by the HOD vide letter No. Agron./Audit/CSKHPKV/1987-88 dated 11.07.2006 are not satisfactory.

Therefore, either the responsibility for the loss may be fixed and amount made good from the person at fault or the loss may be got regularized after obtaining the special sanction of the competent authority and compliance shown to audit.

### **13. Recovery of cost of Balance amounting to Rs. 28080/- from**

**Dr. Naresh Kumar, Associate professor and Sh. Bishan Dass, lab. Assistant.**

The orders for the recovery of the cost of balance M series Model 0-300 DR Cap. 30/30 gm. Reso 001g/Range 0-300 gm. Pandia 75 mm amounting to Rs. 28028/- on equal share basis i.e. Rs. 14040/- each from Dr. Naresh Kumar, Associate professor and Shri Bishan Dass, Lab. Assistant were issued by the Registrar office vide order No. 8-1249/98-CSKHPKV(Estt.)/27794-801 dated 29.04.2006.

The matter for the verification of the credit of the loss sustained due to the theft of above mentioned balance was taken up with the Head, Department of Vety.Bio-chemistry vide Audit Requisition No. 14 dated 15.05.2006, But so far, no reply has been received. Therefore, the credit of cost of the balance may be got checked in audit along with the documentary proof of actual latest market price of the balance at the time of theft and documentary proof of the process completed for theft case as per the provision of University Account Manual, besides making the amount of actual cost of Balance good from the defaulters and further action taken to stop such serious lapses may also be intimated to audit.

### **14. Disposal of 7000 Books on Vermi Compost valuing Rs. 91,000/-**

The department of Soil Science got printed 7000 copies of Books on Vermi Compost Titled “ FASHLON KE BHARPUR UTPADAN AVEM GUNUBATA KE LIYE CARBONIC KHADON KA PARYOG” from M/s. Azad Hind Store, Pvt. Chandigarh @ Rs. 13/- per copy and the payment amounting to Rs. 91,000/- was made to the firm against their Bill No. 5/03409 dated 30.03.2006. The sale price of one Booklet was fixed Rs. 50/-. The matter to account for the sale proceed of 7000 Booklets which comes to Rs. 3,50,000/- was taken up with the Head, Department of Soil Sciences vide Audit Requisition No. 09 dated 09.05.2006, with a copy to the comptroller. The Comptroller vide his office letter No. Insp.3-1-2/06/CSKHPKV/33378-79 dated 20.05.2006 also requested the H.O.D to do the need full at the earliest, but till the date of drafting the Report no reply was received from the concerned Department. Therefore, the accountal of Rs. 3,50,000/- in the Revolving Fund where from the printing cost was met out may be got checked in Audit immediately please.

**15. Accountal of Mushroom Produce ( K.V.K. Kangra)**

Vide Vr. No. 16 of 12/2006 Mushroom bags worth Rs. 15485.00 were purchased out of GOI Scheme 374-91 by the Scientist Incharge, K.V.K. Kangra while passing the Bill, the matter to intimate the provision to purchase the Mushroom bags out of GOI Scheme 374-91 and to account for the income received after sale proceed in the University account along with total quantity produced was taken up with Scientist Incharge vide this office Audit Requisition No. 116 dated 20.01.2007 but there after no reply has been received which is very serious. Hence the above information may be supplied to audit to settle this issue please.

**16. Payment of Rs. 7,00,000.00 ( five lakh + two lakh) out of Scheme APL- 067-11 to meet out the medical re-imburement expenditure of Pensioners/ Family Pensioners.**

To meet out the medical re-imburement expenditure of Pensioners/Family Pensioners an amount of Rs. Severn lakhs was drawn and paid out of scheme APL -067-11. As per the pension Rules framed by the University the expenditure on account of medical re-imburement of Pensioners/Family Pensioners is to be incurred out of Pension Corpus Fund. The tentative allocation of five lakhs was made by the Comptroller vide his office letter No. Bud.5-101/06-CSKHPKV/7958-59 dated 20.04.2006 and the payment bill amounting to Rs. 5,00,000.00 (Rs. five lakhs) was admitted in Audit on 24.05.2006. Similarly in 10/2006 another payment amounting to Rs. 2,00,000.00 ( Rs. Two lakhs) was drawn from APL-067-11.

The matter to recoup the expenditure of Rs. 7,00,000.00 (Rs. Seven lakhs) from the Pension Corpus Fund was taken up with the Comptroller vide Audit Requisition No. 25 dated 25.05.2006 and 93 dated 01.11.2006. Therefore, the recoupment of medical re-imburement expenditure amounting to Rs. 7,00,000.00 out of Pension Corpus Fund may be ensured immediately and credited in the Scheme APL-067-11 and compliance shown to Audit.

**17. Post Audit Report of Seed production Unit of CSK HPKV,  
Palampur for the period from April, 2000 to March,2007.**

**Revolving Fund (A 11-001-36)**

**(1) Excess issuance of 1976.54 kgs. Seed of various Crops valuing  
Rs. 63788.00**

During Post Audit of Seed production Unit, it was found that 1976.54 kgs. Breeder Seed of various Crops was issued for sowing in excess of the norms fixed by the University. In the Crop Register and other connected records no specific reasons were given for issuing this seed over and above the fixed norms. In the Crop Register the excess issuance was also not certified by the concerned Farm/Scientist Incharges in the absence of which the possibility of misusing this seed can also not be ruled out. The Crop/ variety wise details of the excess issued seeds are given as under:-

<b>Sr.No.</b>	<b>Description</b>	<b>Quantity of excess seed issued</b>	<b>Rate per kg. fixed</b>	<b>Amount</b>
1.	Soyabean	766.5 kgs.	45/-	34,492.50
2.	Kulth	23.00 kgs.	40/-	920.00
3.	Maize	176.00 kgs.	18/-	3168.00

4.	Wheat	830.00 kgs.	25/-	20750.00
5.	Oat	80.00 kgs.	25/-	2000.00
6.	Raya	1.800 kgs.	55/-	99.00
7.	Gobhi Sarson	2 3.640 kgs.	55/-	1300.00
8.	Sarson	2.00 kgs.	55/-	110.00
9.	Maize (Aftrican Tall)T.L.5	70.00 kgs.	12/-	840.00
10.	Kulth (TL5)	3.600 kgs.	30/-	108.00
		1976.540 kgs.		63,788.00

Therefore, either the excess issuance may be fully justified with reference to the approved norms, or the responsibility may be fixed and amount of loss recovered from the delinquent officer(s)/official(s).

Senior Scientist, Seed Production Unit is also requested to take all necessary steps to exercise full control on unwanted issuance from the Store and specified procedure as per rules may be followed strictly.

**(2) Revolving Fund (A12-002-36)  
Production of Certified Seeds of Vegetables**

While checking the Stock Register and Crop Register of Vegetable Seed, it has been observed that, in the following cases although seeds and other inputs such as fertilizers, weedcides & pesticides have been issued and shown entered in concerned Crop Register, but the out put of the Crop was nil:-

Sr. No.	Description	Detail of Inputs	Location of field	Area	Date of sowing	Crop Register E/P
1.	Garlic, GHS-I	Seed-5 kegs. IFFCO-10 kgs.	38 Acre	150 sqm	30.12.02	7/15 Vol-II
2.	Radish (Pusa-Himani)	Seed-500 gms. CAN-16 kgs. SSP-15 kgs.	-do-	400 sqm.	06.10.20 03	02/27 Vol-II

		MOP-35 kgs.				
3.	Radish (Palam Hirday)	Seed-500 gms. Can-16 kgs. SSP-15 kgs. MOP-35 kgs.	-do-	400 Sqm.	06.10.20 03	03/27 Vol-II
4.	Radish (J-White)	Seed- 100 gms. Can-08 kgs. SSP-06 kgs. Mop-2.6 kgs.	Not mentioned	200 sqm	06.10.05	01/45 Vol-II
5.	Radish (Pusa- Himani)	Seed- 100 gms. Can-08 kgs. SSP-06 kgs. Mop-2.6 kgs	Not mentioned	200 sqm	06.10.05	02/45 Vol-II
6.	Radish (Palam- Hirday)	Seed- 100 gms. Can-08 kgs. SSP-06 kgs.	-do-	200 sqm	06.10.05	03/45 Vol-II
7.	Turnip (PTWG)	Seed-0.025 gms. SSP- 4 kgs. MOP- 1.3 kgs.	-do-	-	06.10.05	04/45 Vol-II
8.	Barely (HBL-113)	Seed-50 kgs. IFFCO-50 kgs.	Bengal Ahata	0.5 Hect.)	-	0/135 of 725 Crop Register

The reasons for nil out put of these vegetable crops has not been justified on the concerned Crop Register. Similarly, the certificate to this fact has not been given by the concerned farm Incharge/Scientist Incharge. Therefore reasons for zero out put in the above cases may be given with the documentary proof, duly certified by the concerned farm Incharge/Scientist Incharge and the same may be put up in audit for checking otherwise responsibility of the concerned officer(s).official(s) may be got fixed and amount of inputs and other cost may be got recovered from defaulters at current rates under intimation to audit please.

**(3) Misuse of 58 kgs. Seed worth Rs.2236.00 due to wrong calculation/Balancing.**

While checking the Stock Register of breeder seeds of creels and pulses, it was noticed that the balances of following seeds as detailed below were taken and carry forwarded short due to calculations:-

Sr.No.	Descriptions	Stock Register E/P	Date	Actual Balance (Kg.)	Balance taken (kg.)	Shortage (Kg.)
1.	Soyabean Van-472	92/29 (SB-10)	21.06.02	836.250	835.250	1.000 .
2.	Paddy	9/95 (SB-10)	24.03.2k	3.000	2.500 .	0.500 .
3.	Kulthi HPK-4	59/120 (SB-10)	02.12.2k	113.800	91.800.	22.000
4.	Line Seed OPL-21	28/117 (SB-10)	02.06.2k	903.500	903.000	0.500
5.	-do-	80/179 (SB-10)	19.10.05	16.150	15.150	1.000
6.	Wheat 5-308	227/212 (SB-10)	03.12.03	169.000	159.000	10.000
7.	Maize (African Tall)	114/357 (SB-10)	02.04.03	5567.250	5562.250	5.000
8.	Gram (HPG-17)	07/364 (SB-10)	21.09.2k	80.500	62.500	18.000
						<b>58.000</b>

**The value of 58 kgs. Seed as calculated above becomes Rs. 2,236/- as detailed below:-**

Sr.No.	Description	Quantity	Rate Fixed	Amount
1.	Soyabean	1.000 kg.	45/-	45.00
2.	Paddy	0.500 kg.	22/-	11.00
3.	Kulthi	22.000 kgs.	40/-	880.00
4.	Line Seed	1.500 kgs.	40/-	60.00

5.	Wheat	10.000 kgs.	25/-	250.00
6.	Maize	5.000 kgs.	18/-	90.00
7.	Gram	18.000 kgs.	50/-	900.00
				<b>2,236.00</b>

Therefore, the responsibility for the shortage of 58 kgs. of breeder seeds worth Rs. 2,236/- in stock may be got fixed and its recovery from the delinquent official (s)/ officer(s) may be effected at the earliest under intimation to this office.

**(4) Tractor Revolving Fund (A-60-50-36)**

**Accountal of work done with 2929 Liters of Diesel. During the period of report out of Revolving Fund A-60-50-36 the following Tractors and Power Tillers were put into operation.**

While checking this Revolving Fund it was observed that the following tractor power tillers were with S.P.U.

<b>Sr.No.</b>	<b>Tractor No.</b>
1.	HPK-9511
2.	HPK-9512
3.	HPK-9513
4.	HP-37- 1998
5.	HP-37-7371
6.	Power tiller

i) While checking the bills issued by S.P.U. for tractor services provided to various Department of the University, it was found that full details i.e. tractor number, date and time was not mentioned on bills. This practice should be stopped and full particulars may be entered on all the bills in future.

ii.) The POL (Diesel) is being purchased by the Store Keeper/Incharge of vehicles and then issued to the Drivers of each tractor on demand without indents, so issue of diesel for tractors may be ensured on indent basis in future please.

iii) After checking the Log Books of Five Tractors the details of which are given as under (Full details in Post Audit Note para No. 4), it was found that the diesel was consumed, but the work done and Log Books was not signed by the Tractor Drivers, Incharge of the tractors, Scientist Incharge and concerned Scientists of the user Department.

Therefore, the entries in the Log Books without signature of Drivers & Incharge of tractors may be fully justified otherwise all these entries can not be treated as genuine. The Bills raised to the concerned department were also not put up in Post Audit and no other record to account for the use of these tractors was also put up in audit. The Tractor wise details of such working hours is given as under:-

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

Therefore in respect of above cases the requisition of user Departments/ proof in support of use of tractors by the concerned Departments, and bills raised may be obtained and the use of different tractors for 977 hours by consuming 2949 liters oil/diesel may be fully accounted for, failing which its recovery from the delinquent officers/officials may be effected, besides taking required to steps to stop such practice in future please

**(5) Non-realization of outstanding payments amounting to Rs. 1,92,422.00**

During the post Audit of the Seed Production Unit it was found that outstanding payments amounting to Rs. 1,92,422.00 were pending as on 31.03.2007, the details of which are given in the

Post Audit Note Para No. 5. It is pertinent to mention that these amounts are pending for realization since, 1994 onward and no efforts to recover these huge amounts have been made for the last 10 to 15 years which is very serious. Therefore, the outstanding amounts may be realized from the concerned Departments at the earliest and compliance intimated to Audit.

**(6) 270.02 kgs. less balance of Fertilizer taken by wrong calculation in the Stock Book.**

While checking the stock books of the fertilizer, it has been observed that 270.02 kgs. Fertilizer was taken and accounted for less due to wrong calculation/balancing in the Stock Register (Stock Register II of Revolving Fund 001 & 002) of the Department, the detail of less balancing/wrong calculation is given as under:-

Sr.No.	Name of Fertilizer	Entry No & Date	Stock Register Page No.	Qty. Req. in Stock Register	Qty. taken in Stock Register	Less Qty. taken	Remarks.
1.	Urea-46%	639 01.09.98	242	250 kgs.	150 kgs.	100 kgs.	Due to wrong balance taken in stock Book
2.	IFFCO 12:32:16	9651 03.03.99	330	-	-	100 kgs.	The qty. received back from Dr. Keher Singh of PBG but not taken in total balance
3.	-do-	1111 10.07.02	339	1221.50 kgs.	1220.50 kgs.	1 kg.	Due to wrong balance taken in the Stock Book
4.	-do-	1200 22.08.03	343	376 kgs.	375 kgs.	1 kg	
5.	CAN	63 11.11.99	110	333.10 qtl.	333 qtls.	10 kgs.	Due to wrong balance taken

							in the stock book
6.	MOP	101 14.06.02	346	48.02 kgs.	-	48.02 kgs.	-do-
7.	-do-	137 07.01.04	347	144.61 kgs.	142.61 kgs.	2 kgs.	-do-
						270.02 kgs.	

Therefore, if it was a clerical mistake then the less taken quantity would have been found in the Stock at the time of physical verification done from time to time. But as per the physical verification reports recorded in the Stock Register no excess quantity was found in the stock, which clearly shows that the less quantity carry forwarded was misused otherwise it would have been in the stock. It may also be checked that this all was not done knowingly at any stage and the responsibility for the misuse of above mentioned quantity may also be fixed to stop such practices in future besides making the recovery of the cost of fertilizer from the person at fault at the earliest.

**(7) Non-accountal of 2407.10 kgs. Fertilizer issued from the store in Crop Registers**

While checking the stock Register of fertilizers it has been found that 2407.10 kgs.fertilizers was issued from the Store for the use in different Crops/issued to other Departments, but the entries/accountal of issued fertilizers have not been taken in the respective Crop Register where these were actually used. The details of all such cases noticed at the time of Post Audit are given as under:-

Sr.No.	Date	Stock Register Page No.	Sr. No. of Stock Register	Quantity issued	Remarks
<b>A 12:32:16</b>					
1.	03.06.98	316	694	10 kgs.	Shown as issued to paddy Nursery but no disposal there

2.	14.10.98	325	726	20 kgs.	Shown as issued 150 kgs. but in Crop Register only 130 kgs. received & entered
3.	26.10.98	325	730	350 kgs.	shown as transferred to Soil Science but indent of the borrowing Department not shown/
4.	25.11.98	326	739	175 kgs.	Shown as issued for sowing but no disposal in crop register.
5.	27.11.98	326	741	250 kgs.	-do-
6.	28.11.98	327	742	150 kgs.	-do-
7.	04.01.99	329	758	50 kgs.	Shown as issued to Veg. Stock Register but entry in that Register not shown.
8.	28.05.99	331	768	50 kgs.	Shown as issued for sowing but no disposal in Crop Register.
9.	11.06.99	332	984	300 kgs.	Shown as transferred to Fodder Section, but no indent or order shown.
10.	13.07.01	336	1049	250 kgs.	Shown as transferred to Soil Science but no any record regarding transfer shown.
11.	14.06.02	339	1099	50 kgs.	Fake entry as entry shown already

					entered at Sr. No. 1096
				1655 kgs.	

<b>B. UREA 46%</b>					
12.	01.02.99	242	640	150 Kgs..	Show as issued for Top Dressing in Dhobi Ghat, but no entry/disposal in Crop Register
13.	17.08.99	245	669	15 Kgs..	Shown as issued by indent but no indent/ further disposal shown in Crop Register
14.	08.01.01	245	673	25 Kgs.	-do-
15.	05.10.01	248	708	1.6 Kgs..	-do-
16.	04.12.01	248	709	50 kgs.	-do-
17.	14.02.02	249	725	100 kgs.	-do-
18.	07.08.02	253	753	12.5 kgs.	-do-
19.	08.08.02	253	754	30 kgs.	-do-
20.	02.08.03	255	805	15 kgs.	-do-
21.	20.08.03	256	811	15 kgs.	Shown as transferred to Agriculture Engineering but no indent/any other record shown.
				414.10 kgs.	
<b>C. SSP 16%</b>					
22.	18.12.2k	251	108	70 kgs.	Shown as issued but no disposal shown/entered in Crop Register

23.	20.12.2k	251	111	6 kgs.	-do-
				76 kgs.	
<b>D. MOP</b>					
24.	06.10.2k	344	68	8 kgs.	Shown as issued, but no further disposal in Crop Register.
<b>E. Damaged Stock of UREA</b>					
25.	11.10.99	246	8	10 kgs.	Shown as issued, but no further disposal in Crop Register or any where else shown
26.	21.10.99	246	9	50 kgs.	-do-
27.	19.11.99	246	10	50 kgs.	-do-
28.	04.12.99	246	11	50 kgs.	-do-
29.	08.12.99	246	12	94 kgs.	-do-
				2407.10 kgs.	

Therefore the account of 2407.10 kgs. fertilizer issued from the Store may be ascertained and reasons for not making corresponding entries in the Crop Register or other relevant records may be fully explained failing which the amount of loss on this account may be worked out and made good from the officer (s)/official(s) at fault and compliance shown to audit.

**(8) Non disposal of 130 qtls. FYM in the Stock Register  
(Revolving Fund 001-36)**

While checking the Stock Register of fertilizer of Breeder Seed (Revolving Fund 001-36) it has been found that 130 qtls. Of FYM was shown transferred to Vegetable Farm, but the FYM was not accounted for in the Vegetable Farm/Crop Register due to which its final disposal could not be ascertained, the detail of which is given as under:-

Sr.No.	Date	Stock Register page No.	Sr. No. of Stock Register	Qty. Shown as issued	Rate per qtl.	Amount
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1.	22.01.99	370	61	80 qtls.	30.00	2,400/-
2.	28.05.99	371	65	50 qtls.	30.00	1,500/-
						3,900/-

The value of 130 Qtls. FYM as worked out above comes to Rs. 3,900/- and after its purchase it was taken in the Stock Book, but as there is no record of its use and consumption, therefore, the purchase of above quantity can not be considered genuine in the absence of its proper use and final disposal. Therefore, the recovery of total value of the FYM may be effected from the person at fault or the reasons for its non accountal/use in the fields may be given and compliance shown to audit.

**(9) Non-disposal of 145 Qtls. Poultry Manure**

While checking the Stock Register of fertilizer of Breeder Seed (Revolving Fund 001-36) it has been observed that 145 Qtls. Poultry Manure was shown issued from the Stock Books for further spreading in the fields. In support of the use of above manure, there is no mention of field No., area and crop Registers where this manure was actually used. In the absence of which its final disposal could not be verified in Audit. The details of such issuance of 145 Qtls. Poultry Manure is given as under:-

Sr. No.	Date	Stock Register page No.	Sr. No. of Stock Register	Quantity shown as issued	Remarks
1.	13.06.02	379	37	60 Qtls.	Out of this only 30 qtls taken in Crop Register and balance 30 qtls. Not taken.
2.	10.06.03	379	40	15 qtls.	Shown as issued but no entry in Crop Register
3.	08.07.03	380	46	40 qtls.	-do-
4.	10.07.03	380	47	15 qtls.	-do-
5.	11.07.03	380	48	15 qtls.	-do-

Therefore, either the disposal of above detailed poultry manure may be ascertained and got checked from the relevant records or its cost may be got recovered from the officer(s)/official(s) at fault and compliance shown to audit.

**(10) Regarding Disposal of Bevistin (Pesticide)**

(i) 38 kgs. Bevistin (pesticides) was purchased from various suppliers for the treatment of different seeds in the Farm Seed Store the details of which are given as under (CSB-III)

Sr.No.	Purchased from	Bill No.	Date	Quantity	Rate/ Kg	Amount
1.	H.P.Agro. Industry, Corpn., Palampur	006870	17.10.98	10 kgs.	750/-	7,500.00
2.	H.P. Agriculture Department	7506	29.06.2k	12 kgs.	305/-	3,660.00
3.	-do-	3266	25.09.02	10 kgs.	350/-	3,500.00
4.	M/s. Jain & Jain, Palampur	099	12.09.03	500 gms.	540/-	270.00
5.	-do-	120	20.09.03	1.5 kgs.	540/-	810.00
6.	-do-	121	20.09.03	1.5 kgs.	540/-	810.00
7.	M/s. Walia Agro. Sales, Palampur	1219	23.06.06	500 gms.	630/-	315.00
8.	-do-	1443	20.11.06	2 kgs.	470/-	940.00

ii) While checking the consumption of above purchased quantity in post audit, it has been observed that in support of final use/consumption of above purchased quantity of pesticides, there is no mention of the seeds and their quantity where it was used, no store indents etc. have been approved by the competent authority. The prescribed procedure as laid down in University

Account Manual has also not been properly followed in the absence of which the use of 38 kgs. Pesticides can not be considered correct/genuine. Therefore, in support of the use of 38 kgs. Pesticides the full details may be prepared and got verified from the competent authority and compliance shown to audit.

iii) 500 gm. Bavistin has been shown as issued for spraying in the fields on different dates as mentioned below, from the Stock Register No. CSB-III of the Department. But the entry of its spraying has not been made in the Crop Register of the concerned crops. In the absence of corresponding entries it could not be verified that the said quantity of Bavistin was actually used in the University fields. The details of 500 gm Bavistin is given as under:-

Sr.No.	Purchase d from	Bill No.	Date	Quantity	Rate Per kg.	Amount	Remarks
1.	M/s. Walia Agro Sales, Palampur	039	08.07.03	200 gm	500/-	100/-	No. entry in Crop register of spraying
2.	-do-	753	06.07.05	200 gm	630/-	126/-	-do-
3.	-do-	1236	04.07.06	100 gm.	630/-	63/-	-do-

Therefore, it is requested that the purchase and use of above mentioned 500 gm. Bavistin may be justified or the recovery of Rs. 289/- may be made from the concerned officer (s)/ official (s) at fault and compliance shown to audit.

**(11) Non- disposal of 31 kgs. Atrazine amounting to Rs. 7,750/-**

As per the Stock Register of Pesticides (CSB-III) of seed production Department, it has been observed that 31 kgs. Atrazine has been shown issued for spraying in different crops as per detail given below:-

Sr.No.	Date	Stock Register page No.	Stock Register Entry No.	Quantity	Crop Register entry, as shown in Stock Register Page	Crop Register entry, as shown in Stock Register Entry
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1.	17.06.98	104	42	8 kgs.	92	2 & 3
2.	19.06.98	104	43	6 kgs.	92	1
3.	19.06.98	104	44	10 kgs.	93	4
4.	23.06.98	104	45	3 kgs.	92	1
5.	25.06.99	145	54	4 kgs	107	3

But while cross checking the use of above quantity of pesticides in the Crop Register, it has been found that no entry regarding its use was made in the Crop Register of respective crops. No indent was approved by the competent authority and there was also no other record available in the store to justify its issuance and use in the University fields. Therefore, in absence of proper orders the disposal/ consumption of Atrazine can not be justified.

Therefore, either the disposal of this pesticide along with records may be shown to audit or the recovery of 31 kgs. of Atrazine may be made good from the concerned officer(s)/official(s) at fault and compliance may be shown to audit.

**(12) Non disposal of 22 liters Lasso (Weedicide)**

While checking the Stock Register of weedicide ( CSB-III), it has been found that 22 liter Lasso (Weedicide) was issued from the store on different dates as per detail given below:-

<b>Sr.No.</b>	<b>Date</b>	<b>Stock Register Page No.</b>	<b>Stock Register Entry No.</b>	<b>Quantity</b>
1.	22.06.98	74	46	6 Liter
2.	23.06.98	74	47	5 Liter
3.	27.06.98	74	48	1 Liter
4.	27.06.98	74	49	1 Liter
5.	27.06.98	74	50	3 Liter
6.	27.06.98	107	51	5 Liter
7.	05.11.99	107	57	1 Liter
				22 Liters

The above quantity was issued by the Store Keeper from the store without obtaining proper approved store indents. No records in support of having consumed/used the above weedicide in the University fields was also put up in Audit. Therefore in the absence of proper

store indents, Crop Register entries and acknowledgement of the Incharge of user Branch the issuance can not be considered valid and correct, the factual position of which may be ascertained and it may be ensured that University did not suffer any loss in this account otherwise its responsibility may be fixed and loss be made good from the officer(s)/ official(s) at fault and compliance shown to audit.

**(13) Disposal of Weedicide worth Rs. 2916/-**

(i) The Store Incharge issued 6 liters Glyeocel(Weedicide) from the Stock Register of Weedicide for the purpose of spraying in the different fields of the Department on different dates (As per detail given below) In the Stock Register no reference of the crops register or store indent has been given. No other record in support of its consumption was put up in audit.

Sr.No.	Date	Stock Register Page No.	Stock Register Entry No.	Quantity	Remarks
1.	23.07.1998	93	04	1Ltr.	The weedicide has been purchased @ Rs. 486/- per ltr.
2.	02.09.1999	93	05	2 ltrs.	
3.	05.10.1999	93	06	½ ltr.	
4.	01.06.2003	93	07	2.5 ltrs.	
				6 ltsd	

Therefore, either the disposal of the weedicide with reference to Crop Registers may please be shown to audit or the recovery of the amount of said weedicide may please be made good from the concerned official(s)/officer(s) at fault under intimation to audit please:-

**(ii) Disposal of Weedicide worth Rs. 2900/-**

The Department purchased 10 ltrs. Glyocel(Weedicide) from M/s. Walia Agro Sales, Palampur, as per detail given below, amounting to Rs. 2,900/-(CSB-III). This weedicde was further shown as issued by making the remarks that “issued for spraying” but no reference of Crop Register, season name of crop etc. was recorded in the Stock Register. Moreover the order of the concerned Scientist to spray the weedicide in the fields were also necessary and required to justify the issuance. In the absence of such basic records regarding the disposal of these weedicde, the issuance can not be considered genuine. Therefore, either the disposal of the weedicide along with





In the above cases of issuance there is no mention of name of Crop, Crop Register, date of spraying, area sprayed etc. in the absence of which the use/ issue of pesticides can not be considered final, therefore either the crop-wise disposal/ use of pesticides along with the orders of the concerned Scientist and the report of the disease etc. may either be got checked in audit or the issuance may be fully justified failing which its responsibility may be fixed and loss made good from the person at fault.

**(16) Purchase of huge material without requirement.**

While checking the Stock Register of ILS (RF-068-36) it has been observed that huge purchases having their value in thousands were made during the year 2004 & 2005 and the material so purchased was either lying in the Stock as such or was partly issued for further use, but as per the position detailed below maximum material was not put into use till March, 2007 when the Post Audit was conducted.

Sr. No.	Date	Stock Register Page No.	Stock Register Entry No.	Material purchased	Purchased from	Quantity	Amount	Remarks
1.	18.10.04	108	1	Printed cloth bags capacity 2 kgs.	M/s. Ajay Enterprises, Delhi-15	1000 Nos.	3950/-	Out of these 500 issued on 08.10.04 vide entry No.2 page-108 and balance 500. Not issued till 31.03.2007
2.	27.10.04	114	1	Printed cloth bags capacity 1 kg.	M/s. Ajay sales, Corporation, Delhi Bill	500 Nos.	1402.50	Not issued unto 31.03.07

					No.2042 13.10.04			
3.	08.10.0 4	118	1	Printed cloth bags capacity 5 kgs.	M/s. Ajay Trading Co. Delhi Bill No. 309 25.09.04	500 No.	2925/-	Not issued from Stock Register up to 31.03.07
4.	08.10.0 4	124	1	Threshing Sheet 3x3 mtrs.	-do-	2 Nos.	490/-	-do-
5.	08.10.0 4	126	1	Jewe Tag	-do-	10,000 Nos.	310/-	Out of these 5000 Nos. issued on 08.10.04 vide E-2 of Page-126 but balance not issued up-to 31.03.07
6.	27.10.0 4	142	1	Printing cloth bags capacity 10 kgs.	M/s. Vijay sales Corporation , Delhi Bill No.2042 13.10.04	500 Nos.	4,070/-	Out of these 250 Nos. issued 250 Nos. on 08.10.04 vide E-2 page-126 but balance not issued till 31.03.07
7.	27.10.0 4	190	1	Paper Bag 8x15 cm.	-do-	2000 Nos.	231/-	Not issued from Stock Register up to

								31.03.07
8.	06.05.0 4	192	1	Gunny Bags	M/s. Janak Raj Bardana Bill No. 000302 06.05.04	100 Nos.	2,350/-	Not issued from Stock Register up to 31.03.07
9.	27.10.0 4	206	1	Paper Tag No.3	M/s. Vijay Sales Corporation , Delhi Bill No. 2042 13.10.04	5,000 Nos	363/-	Out of these 2,000 Nos. vide E-2 Page-206 but balance not issued upto 31.03.07
10.	27.10.0 4	210	1	Paper Tag 10x5 cms	-do-	5,000 Nos.	429/-	Out of these 2500 issued on 27.10.04 vide E-2 P- 210 but balance not issued upto 31.03.07
11.	03.06.0 5	132	1	Gunny Bags	Ms/ Janak Raj Bardana bill No. 000327 30.06.05	2,000 Nos.	480/-	Out of these only 38 Nos. issued upto 31.03.07. In addition the entry of Guny Bags were also at p-192 then again entry this bill at written huge may be justified

								please.
12.	17.05.0 4	267	1	HDPE Fabric Cloth 34x45	Soni Military Store Hoshiarpur	2 Nos.	3,060/-	Not issued up to 31.03.07
13.	15.05.0 4	269	1	-do- 17x30	-do-	1 No.	510/-	-do-

Therefore, for making unwanted purchases the responsibility may be fixed and balances as detailed above may be got physically verified with latest status report and ensured that still the material is useable, otherwise in case of any loss the amount may be made good from the defaulters.

**Miscellaneous:**

**(17) Balance not carry forwarded.**

(i) As per Stock Register of fertilizer (CSB-III) page-132 entry No. 18, there was a balance of 350 M.L. Malathin 50EI as on 24.04.2001, but this balance quantity was not accounted for while making the next entry. This quantity was not put into use till 31.03.2007. Thus this 350 M.L. of Malathin 50 EI amounting to Rs. 87.50 (@ Rs. 25/- per 100 M.L.) appears to have been misused by the concerned official because this was not also verified during physical verification. Therefore the recovery of cost of 350 M.L.'s Malathin 50EI may please be made good from the concerned official under intimation to audit please.

**(ii) Non Accountal of issued medicine in the relevant Crop Register.**

1 Ltr. Glyphosate 41% SL amounting to Rs. 450/- was purchase from M/S. Walia Agro Sales, Palampur vide Bill No. Nil dated 21.03.2002 and entered in the stock Register (CSB-III) page No. 107 entry No. 2 on dated 22.03.2002. This is further shown as issued on the same date from the Stock Register with the remark "issued" Therefore in the absence of proper orders of the authority, by whom the orders to apply this Medicine was given Store indent, name of Crop and Crop Register etc. the authenticity of this issuance could not be verified in Audit. Hence either the entire relevant records may be put up in audit to justify the issuance or its recovery from the officer(s)/Officials(s) at fault may be made good and compliance shown to audit.

(iii) At page 210 of Stock Register of Pesticide (CSB-III) 2 ltrs. Grammaxon purchased from M/s. Jain & Jain vide Bill No. 054 dated 18.06.2003 amounting to Rs. 640/- was entered. This has been further issued from the Stock Register vide entry No. 2 page 201 for spraying in the 38 acre area. The orders of the concerned Scientist, Store indent, name of Crop and Crop Register and total area sprayed etc. was not put up in Audit. Therefore, either needful may be done now or its recovery may be made good from the person at fault.

(iv) **Purchase of pesticide without requirement**

200 grms. Bentalo 50%WP was purchased from M/s. Walia Agro Sales, Palampur vide Bill No. 090 dated 30.08.2003 amounting to Rs. 260/- and entered at page No. 224 Entry No. 1 in the pesticide Stock Register of the department. But this Bentalo 50% WP has not been issued from the Stock Register up to 31.03.2007. Therefore, it is clear from the above position that the pesticides purchased in 2003 was not actually required and it appears that the purchase has been made un-necessarily which has caused total wastage of funds. Moreover, by the end of March, 2007 this may also have become out dated for further use. Therefore, its cost may be recovered from the delinquent officials besides taking suitable action for wasting University funds and compliance shown to audit.

(v) The department had purchase 1 kg. & 300 grams Metrebuzin 75DP from M/s. Walia Agro. Sales vide Bill No. 1045 dated 17.02.2006 (500 grams.) and Bill No. 1059 dated 22.02.2006 (800 grams.) amounting to Rs. 2,210/- (@ Rs. 170/- per 100 gram.) and entered at Page No. 212 vide Entry No. 1 & 2 of the Stock Register. This has been further issued vide entry No. 3 of the said page for the treatment of seed. Against this issuance there was no details of the seed treated and date of making its use. Therefore, either the full details of the seed where it has been used may be given and got authenticated from the Store Incharge or otherwise its use may be justified failing which the amount spent may be made good from the person at fault.

(vi) **TLS (RF- 068-36) Stock Register of Fertilizer and pesticides**  
**Double issuance of 200 kgs. for the same Crop.**

While checking the Stock Register of above mentioned Revolving Fund of fertilizer, it has been observed that 200 kgs. IFFCO (12:32:16) was issued from the Stock Register on dated 12.06.2002 vide entry No. 85 at page 187 for further use in the crops vide entry No. 2 page 132 of the Crop Register. But while cross checking the entry in the Crop Register it has been found that for the said entry No. 2 page No. 132 of Crop Register, the fertilizer was already issued from the

Stock Register vide entry No. 68 page 187. Thus it is clear that the above entry of 200 kgs. of IFFCO (12:32:16) was falsely made twice by the concerned official, which is very serious and tantamount to misappropriation of this quantity of Fertilizer. Therefore, recovery of the amount of this 200 kgs. IFFCO may please be made from the concerned officer/official at fault under intimation to this office and to stop such practice in future, suitable action may also be taken against the defaulter.

(vii) 1.5 kg. Banistin was purchased from M/s. Walia Agro. Sales, Palampur vide Bill No. 126 dated 27.09.2003 amounting to Rs. 900/- and entered in the Stock Register at page 250 vide entry No. 1. This was shown issued for the treatment of Breeder Seed of wheat, but the quantity of Breeder Seed treated not shown in Audit. In addition to it neither any indent for this issuance nor any order of the competent authority was put up in Audit. In the absence of any documentary proof the issuance can not be treated final. Therefore, it is requested that either the issuance may please be fully justified or the recovery of the amount of this purchase may be made from the persons at fault.

**18. Award of work for P/F Electrical Installation in Farmers Information Centre Cum-Seed Store for the Department of Agriculture at Paprola on exorbitant higher rates to the contractor M/s. Rana Electronic Services. Palampur (Agreement No. 84(E) M.B. No. 1426)**

The work for Providing & Fixing of electrical installation the tender of which were invited on 05.07.2005 was awarded to M/s. Rana Electronic Service, Palampur vide award letter No. CSKHPKV/Elect./Agree/05/-11414-19 dated 08.12.2005 at 11.14 % above the amount put to tender.

1. The similar work for P/F of electrical installation in Bio Control Lab. At Mandi, the tender of which were invited on 28.12.2005 was awarded to the contractor Sh. K.R.Verma at 18.22.% below side vide award letter No. CSKHPKV / Elect./Agree./06/-1124-29 dated 22.02.2006 by the Electrical Division.

2. Further it was also observed that the rates of some of the items were quoted by the contractor on higher side as compare to the rates of similar work awarded in favour of Sh.K.R.Verma vide award letter No. CSKHPKV/Elect. Agree./06/-1124-29 dated 22.02.06 and the Electrical Division did not negotiated the rates with the Contractor, which needs full justification as University has suffered a financial loss to the extent of Rs. 10,032.00 approximately as per detailed given below:-

Sr.No.	Item No.	Quantity	Accepted rates in this work.(In Rupees)	Allowed rate in the similar work.(In Rupees)	Financial loss.(In Rupees)
1.	1	34 Nos.	405.00	350.00	1870.00
2.	2 (a)	15 Mtr.	112.50	80.00	487.50
	(b)	40 Mtr.	72.00	40.00	1280.00
	(c)	50 Mtr.	108.00	75.00	1650.00
3.	3	3 Nos.	427.50	350.00	232.50
4.	4	10 Mtr.	54.00	40.00	140.00
5.	6	12 Nos.	117.00	50.00	804.00
6.	7	15 Nos.	162.00	90.00	1080.00
7.	13	1 Nos.	900.00	700.00	200.00
8.	16 (b)	25 Nos.	126.00	90.00	900.00
9	17	1 Nos.	2700.00	2000.00	700.00
10.	18(a)	2 Nos.	675.00	600.00	150.00
	(b)	2 Nos.	774.00	600.00	348.00
11.	19.	1 Nos.	270.00	200.00	70.00
12.	22.	2 Nos.	720.00	600.00	120.00
				<b>Total:-</b>	<b>10,032.00</b>

Therefore, the award of work on exorbitant higher rates without preparing proper justification may be fully justified, otherwise its responsibility may be fixed and loss made good from the delinquent officer(s)/official(s) please.

**19. Construction of Toilets for Students and Staff in COBS, CSKHPKV  
(Agreement No. 713 and 720.)**

The competent authority of the University approved the construction of two toilets in College of Basic Sciences i.e. one No. for Students and another for Faculty members. The Construction work of both the latrines was awarded to Sh. Rajeev Sayal on 16.03.2006 and 04.04.2006 at two different premiums i.e. one work at 18.89 % and another 9.72% above the

estimated cost/amount put to tender. The estimated cost of these two works was Rs. 70,311/- each. The toilets were constructed in the same campus. The comparison of the rates of both the works are given as under:-

<b>Particulars</b>	<b>C/o Toilets for Faculty</b>	<b>C/o Toilets for Students</b>
Name of Contractor	Sh. Rajeev Syal	Sh. Rajeev Syal
Agreement No.	713	720
Award letter No.	CSKHPKV/Const./Agree/2005/-1847-53 dated 16.03.2006	CSKHPKV/Const./Agree/2005/-2611-17 dated 04.04.2006
Date of Opening of tender	17.02.2006	
Location of work	COBS	COBS
Date of awarding the work	16.03.2006	04.04.2006
Estimated cost	Rs. 70,311/-	Rs. 70,311/-
Work awarded for	Rs. 83,595.70	Rs. 77,142.49
Work awarded at the premium of	18.89% above	9.72% above
Remarks	All the items/quantity of Abstract of the cost of both the work is same	All the items/quantity of Abstract of the cost of both the work is same Premium worked out is wrong

Therefore, the reasons for awarding both the similar works to the same contractor at the same working place at two different rates may be fully justified. It is pertinent to mention here that the work which was award on 16.03.2006 was awarded at 18.89% above, whereas the second work which was awarded on 04.04.2006 was awarded at 9.72% above which is not inconsonation of market trend. These works seems to have been split up knowingly to avoid the sanction of the competent authority otherwise the entire work of both the toilets should have been awarded by inviting single tender to one contractor. Therefore, the responsibility for the excess payment made vide agreement No. 713 i.e. equal to the amount of 9.17% (18.89-972) of the amount of final bill

may be made good from the contractor or the person at fault and in future the works rules may be followed strictly before the award of works to avoid any financial losses to the University.

**20. Drilling and Development of 5 Nos. Bore Well of 200x150 mm dia in different locations of CSKHPKV, Palampur (Agreement No. 742 and 716 M.B. No. 1435)**

In the execution of Drilling and Development work of 5 Nos. Bore Well of 200x150 mm dia in different locations of the University area at Palampur, which was awarded to M/s. Sarwagi & Sons vide Agreement No. 742 and 716, the following discrepancies were noticed and matter was brought in the notice of Executive Engineer vide Audit Requisition No.60 dated 01.08.2006:-

- i) The sanction amounting to Rs. 7,66,000/- accorded by the Hon'ble Vice-Chancellor was conveyed by the Comptroller vide letter No. Bud.2-13/CSKHPKV/06/41951-54 dated 24.06.2006. The work of 5 Nos. Bore Well @ 153200/- each was to be carried out after observing all codal formalities.
- ii) This work was awarded to M/s. Sarwagi and Sons on the basis of earliest awarded work and rate. The total amount of previous awarded work was only Rs.82,800. Therefore, to award the work valuing Rs. 7,66,000/- on the basis of the rates of vary small work of similar nature was not correct.
- iii) No sanction of the competent Authority to award this work on single tender basis was obtained.
- iv) Chairman, Water Resources Management Unit vide his office letter No. WEMV,CSKHPKV/2006/959-64 dated 07.06.2006 had recommended that Bore Well should be bored before the rainy season starts i.e. before 25<sup>th</sup> June,2006, whereas the work was awarded to the Contractor on 30.06.2006 vide award letter No. Const./CSKHPKV/Agree.2006/5152-59. Therefore, the execution of boring work in rainy season may be fully justified.

The above observations clearly reveals that the work was awarded on higher rates on the basis of the rate of very small work which was not correct. Hence the loss may be worked out departmentally and its responsibility fixed secondly the award of work on single tender basis may be got regularized by obtaining ex-post-facto sanction of the competent authority to award the work on single tender basis. After effects results of doing the boring work in rainy reason may also be examined and the report of Hydrogeologist for smooth working and proper water flow may also be obtained and shown to audit. The compliance of all above audit

observations may be ensured at the earliest besides taking necessary steps to stop such practices in future please.

**21. Construction of 4 Nos. Technical Staff Quarters at K.V.K. Bara  
(Agreement No.706).**

The work awarded vide agreement No. 706 was the left out work which was previously awarded to Sh. Baldev Singh Chauhan. The orders of the competent authority to close the previous awarded work were not put up in Audit. Therefore, the following information may be supplied:-

- 1) What was the estimated cost of this work.
- 2) To whom the work was awarded in the first instance.
- 3) How much work was done by the first contractor.
- 4) To whom and when the left out work was awarded.
- 5) When the work was finally completed and at what cost.
- 6) What action has been taken against the defaulter contractor.
- 7) On which date the Technical Staff Quarters were handed over by the Construction Division to the Incharge of K.V.K. Bara for further allotment to the staff.
- 8) The administrative Approval Technical Sanction and expenditure sanction for the entire work and total expenditure incurred may also be got checked in audit.

This matter was taken up with the Construction Division vide Audit Requisition No. 63 dated 14.08.2006, but no reply has been received so far, therefore, the compliance of all the above audit observations may be ensured at the earliest and intimated to this office.

**22. Purchase of 20 Nos. Submersible Pumps amounting to Rs. 5,12,600/-**

To replace the low capacity submersible pumps in the University campus 20 nos. new submersible pumps amounting to Rs. 5,12,600/- were purchased from M/s. Sarwagi and Sons. Because of the reasons that the purchase was affected and material was taken in the University Stock the Bill for the supply of 20 Nos. pumps was admitted in audit subject to the audit observations raised vide Audit Requisition No.79 dated 12.09.2006. Therefore, the following audit observations may be complied with immediately:-

- 1) The date and place of replacement of old pumps may be intimated and got checked with the record.
- 2) Which agency was involved for replacement, if this work was again got done

from the supplying Firm, then full justification for not awarding the work for providing and fixing may be given.

- 3) The Technical Report and requirement of the concerned departments to increase the capacity of bore well by replacing the existing pumps which were also in working orders may also be put up in audit.
- 4) The date of installation of old pumps and their replacement by providing new pumps may be intimated.
- 5) The disposal of replaced serviceable pumps may also be got checked.
- 6) It was also pointed out that supplier had claimed Vat at 4% and it was shown in the total cost, therefore, Construction Division was requested to ensure the deposit of VAT charges claimed and received on account of above supply Bill by him in the Govt. account. But Confirmation was still awaited.

Therefore, all the above audit observations may please be attended on priority basis and compliance shown to audit.

**23. Recovery of compensation and excess paid amount from the contractor in the work of C/o one No. Scientist Residence at Malan (Agreement No. 246 M.B. No. 907.)**

The work was awarded to M/s. Him Sales, Govt. Contractor, Nagrota Bagwan vide award letter No. HPKV/ Const.-Agree /90-91/2090-97 dated 03.05.1990. The Contractor left the work without completing it. The Executive Engineer (D) prepared the 2<sup>nd</sup> and final Bill and submitted the same to audit. The 2<sup>nd</sup> and final Bill of the rescinded work was returned to the Construction Division with some Audit observations vide Audit Requisition No. 100 dated 22.11.2006 the reply of which was still awaited. Therefore the following Audit observation may be attended immediately to settled down the final Bill of the contractor and to recover the excess paid amount from the contractor at the earliest.

- 1) The authority to reduce the compensation amount under agreement clause 2 from Rs. 19638.00 i.e. 10% of the total tendered amount to Rs. 12803/- may be intimated.

- 2) Water Charges may be deducted from the Contractor's Bill
- 3) As per clause 3 of the contract agreement if any un-executed part of the work was given to the another contractor for the completion in which case any expenses which may be incurred in excess of the sum which would have been paid to the original contractor if the whole work had been executed by him shall be borne and paid by the original contractor and may be deducted form any money due to him by HPKV under this contract or any other account what so ever or from has security deposit or the proceeds of sales thereof. Therefore, total cost of work may be intimated to audit and excess expenditure incurred may also be got recovered from the original contractor.
- 4) All the agreements of left out work got executed from other contractors to complete this work may also be put up along with the 2<sup>nd</sup> & final bill of above referred work. The date of completion and handing over the Residences to Incharge of Malan Station may also be intimated.
- 5) Against the total issuance of 426 bags of cement, recovery of 362 bags was made from the bill, the recovery of remaining cement bags may also be intimated.
- 6) As per consumption statement the consumption of cement comes to 325 bags, therefore the recovery for the quantity of difference may be made at the panel rate and compliance shown to audit
- 7) The entire record in support of forfeiture of security amount, FDR's and Security Register etc. may be put up in Audit at the earliest and immediate steps to settle this issue may be taken. As in this case huge amount is recoverable from the Contractor and Construction Division is not very serious for the last 15-20 years to recover the amount from the Contractor hence this case is brought into the notice of Higher Authorities of the University to take further necessary action.

**24. Disposal of 108 Nos. Tata Shakti Sheets worth Rs. 82,888/-**

Vide Bill No. 0047951 dated 13.06.2006 and Bill No. 064860 dated 10.11.2006. Eight Nos. Tata G.P. Sheets .60 mm x 8 feet and 100 Nos. Tata Shakti Sheets .63 mm x 910 mm 10 feet size amounting to Rs. 4576/- and Rs. 78,312/- were purchased from H.P.Agro Industry Unit Palampur. The expenditure of Rs. 82,888/- was charged to the work Construction of Organic Farm at CSK HPKV, Palampur. The above purchased sheets were taken in the material at site Register. No work of organic Farm was executed departmentally, hence the purchase of 108 Nos. sheets by the Construction Division may be fully justified and the disposal of above mentioned sheets may be got verified in Audit (Audit Requisition No. 117 dated 20.01.2007).

**25. Disposal of 296 Nos. old C.G.I. Sheets received during renovation of old Cow Sheds in Diary Farm.**

During the renovation/repair of Diary Complex at Holta, 296 Nos. old C.G.I. sheets of different sizes were received, which were handed over to the Incharge Diary Farm. The old C.G.I. Sheets were entered in the Stock Register No. 12, 50/12 Vol 8 at page No. 29 entry No. 8.

Vide Audit Requisition No. 123 dated 15.02.2007, the matter regarding final disposal of 296 Nos. C.G.I. Sheets was taken up with the head, Department of Live Stock Farm and in response to above audit Requisition the H.O.D. Live Stock Farm vide his office letter No. 3-14/04/CSKHPKV/ LSF/(Estt.)/385 dated 26.02.2007 has intimated that “CGI sheets have been taken in Stock and kept in the Store and the same will be used for Construction of Shed for Tractors and other implements as and when funds will be received from the competent authority”. Therefore, the final disposal of the above mentioned sheets may be ensured immediately and compliance intimated to audit.

**Para 26 Discrepancies in Annual Account for the year 2006-2007.**

In the Annual Account of CSK HPKV, Palampur, the following discrepancies were noticed and the Annual Account was certified subject to the compliance of the these observations which may be complied with immediately:-

- (i) At page 2 entry 9(iii) of Annual Account minus balance of Rs. 13,80,000.00 taken as CLTD during 2002-2003 has been depicted in the payment side of Annual account for the year 2006-2007 which may be justified.
- (ii) The expenditure amounting to Rs. 16,000.00 and Rs.17920.00 at page 115 entry 52 & 53 has been taken as a minus entry in the year 2006-2007 which may also be justified and source from where excess expenditure incurred may be intimated.
- (iii) Unspent balance as on 31.03.2007 shown in the Annual Account for the year 2006-2007 at page 120 as a minus entry as per detail given below may be justified. The reason for incurring expenditure in excess of the grant received during the year 2006-2007 may be examined and source from where the expenditure was met may also be intimated.

<b>Head</b>	<b>Unspent balance as on 31.03.2007</b>
Agriculture	(-) 16242396.60

Horitucure	(-) 28556.83
Animal Husbandry	(-) 21796727.63
Tea Board	(-) 1406979.59
<b>Total:-</b>	<b>(-) 39474660.65</b>

- (iv) The opening balance as on 01.04.2006 shown at page 126 of Pension Account for the year 2006-2007 was Rs. 65552.00 and it has been noticed that no interest accrued during the year which may be justified. Reason for operating the above account in when no expenditure incurred during the year may be justified.
- (v) As per Annual Account at page 132 the opening balance as on 01.04.2006 of Security/Earnest Money shown as Rs. 2463421.15 where as per closing balance of previous Annual Account, it was Rs. 2320580.08. Therefore the reason for difference of Rs. 142841.07 may be investigated and reconciled figure may be got checked at the earliest from Audit.
- (vi) The opening balance as on 01.04.2006 at page 128 in the Post Office Account for the year 2006-2007 was Rs. 24166.65 and no interest was accrued during the year which may be justified.

**Para 27. Audit Requisitions**

The year wise details of outstanding Audit Requisitions of various departments of University which is given in Annexure “B”. The concerned Heads of the Departments are requested to take immediate necessary steps for the settlement of outstanding audit requisitions under intimation to Audit please.

**Para 28 Conclusion:-**

1. The commendable efforts have been made at all levels for the settlement of old audit paras, adjustment of outstanding advances and to recover the irregular/excess paid amounts. The recovery of excess/ minus expenditure to the tune of Rs. 3,40,10,813.00 which was incurred in anticipation of grants-in-aid and was pointed out by the Audit in Para 34 of Audit Report for the year 2005-2006 has sufficiently strengthened the financial position of the University. Despite of these few good achievements the attention of the University authority is again invited for the settlement of following serious paras where in huge recoveries are involved.

- |     |         |  |
|-----|---------|--|
| (1) | 1988-89 | Para 15 (B) (Recovery of pay & allowances)   |
| (2) | 1989-90 | Para 19 (Recovery of Steel)                  |
| (3) | 1998-99 | Para 20 (Short realization of Rs. 55,358.00) |

- |     |  |   |
|-----|--|---|
| (4) | 04/97 to 12.03.99<br>(Post Audit Report<br>(RRS, Dhaulakuan) | Para 29 (Short realizable of Rs. 20,000/-)  |
| (5) | 2002-2003  | Para 9 (Recovery of pay and allowances)   |
| (6) | 2004-2005  | Para 8 (Non recovery of standard License Fee<br>Rs. 19856/-)                                |
| (7) | 2005-2006  | Para 15 (Sale of Bamboo Culms)<br>Para 20 (Recovery of pay and allowances<br>Rs. 99,718.00) |

2. To exercise the financial control and to improve the financial position of the University immediate steps for the recovery of excess paid amounts as pointed out in paras 6,8,9,10,13 & 17 of the current Audit Report may also be taken.

3. The tendency to draw huge advances even for such purposes where purchases can be made on bill basis may be discouraged for strengthening the healthy accounting system.

4. Besides above it is stressed that in respect of all big and small audit paras wherein financial irregularities/excess payments have been pointed out, it is very important to take required action at the earliest, otherwise with the passage of time and mass retirements in the coming years it will become very difficult to recover the over payments and University may suffer huge financial losses.

Subject to above observations the maintenance of Accounts of CSK HPKV, Palampur was satisfactory.

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

Sd/-  
Director (LAD)-Cum-Examiner,  
Local Fund Accounts,  
Shimla-9

**Annexure- “A”**

(Referred to in Para 2 Part-II of the Audit Report for the year 2006-2007)

Details of other Accounts maintained by the CSKHPKV, Palampur,

Which do not form part of General Account.

Sr.No.	Name of Account	Amount (Rs.)
1.	Contributory Provident Fund Account	99295013.34
2.	Pension & Death-Cum-Gratuity Account operated by Comptroller	63552.98
3.	Saving Bank Account No.1945151 operated by Comptroller	24166.65
4.	General Provident Fund Account	347507893.49
5.	Employees Welfare Fund Account No.1170065044	819902.52
6.	Pension Corpus Fund Account	253123060.00
7.	Securities/Earnest Money and Misc. Deposit	4393092.15
8.	Student Fund Account being operated by: Dean, P.G.	1284189.70
9.	Student Fund Account being operated by: Dean, College of Agriculture	1671044.07
10.	Student Fund Account being operated by: Dean, College of Vety.& Animal Sciences	1157617.41
11.	Student Fund Account being operated by: Dean, College of Basic Sciences	1144837.31
12.	Student Fund Account being operated by: Dean , College of Home Sciences	360676.93
13.	Student Fund Account operated by S.W.O.	5011321.81
14.	Book Bank Account operated by the Librarian	99342.40
15.	Purchee Fee Account operated by CMO	72303.10
16.	Revolving Fund Account of Sr. Seed Production Unit	67471.77
17.	Revolving Fund Account of Sr. Seed Production Unit	65189.21
18.	Revolving Fund Account of Head, Plant Breeding	151550.03
19.	Revolving Fund Account of Head ,Plant Breeding	67589.25
20.	Revolving Fund Account of Asstt. Engineer (Maint.)	696705.73
21.	Revolving Fund Account of Asstt. Engineer(Workshop)	92987.48
22.	Revolving Fund Account of Scientist Incharge, RSS, Berthin	206654.00
23.	Revolving Fund Account of Scientist Incharge, RSS, Berthin	25031.00
24.	Revolving Fund Account of Scientist Incharge, RSS, Malan	681218.20
25.	Revolving Fund Account of Scientist Incharge, RSS, Akrot	219765.82

26.	Revolving Fund Account of Scientist Incharge, K.V.K. Bajaura	902252.04
27.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	326887.08
28.	Revolving Fund Account of Scientist Incharge, K.V.K, Dhaulakuan	137613.73
29.	Revolving Fund Account of Associate Director, RRS, Kukumseri	192739.09
30.	Revolving Fund Account of Vegetable Science	42484.20
31.	Revolving Fund Account of Associate Director, RRS, Dhaulakuan	156679.60
32.	Revolving Fund Account of Associate Director, RRS, Bajaura	439031.62
33.	Revolving Fund Account of Fisheries(COVAS)	219580.11
34.	Revolving Fund Account of ORS, Kangra	370393.00
35.	Revolving Fund Account of ORS, Kangra	99058.00
36.	Revolving Fund Account of Land Scaping Unit	165960.55
37.	Revolving Fund Account of Dean, COBS	263620.10
38.	Revolving Fund Account of Scientist Incharge, R.S.S, Sundernagar	39091.41
39.	Revolving Fund Account of Associate Prof. K.V.K., Bara	616322.62
40.	Revolving Fund Account of Animal Breeding & Genetics	16193.23
41.	Revolving Fund Account of Animal Nutrition	3102902.61
42.	Revolving Fund Account of Scientist Incharge, KVK, Una	52441.44
43.	Revolving Fund Account of Dean, COA.	7834.74
44.	Revolving Fund Account of Dean, COHS	21933.12
45.	Revolving Fund Account of Plant Pathology	162199.87
46.	Revolving Fund Account of Scientist Incharge, RSS, Salooni	155518.88
47.	Revolving Fund Account of Incharge, BRSS, Nagrota	58385.00
48.	Revolving Fund Account of Agronomy	45564.14
49.	Revolving Fund Account of Scientist Incharge, KVK, Mandi	682010.55

50.	Revolving Fund Account of Coordinator, ITC, Palampur.	167963.27
51.	Revolving Fund Account of Librarian, Palampur	737953.21
52.	Revolving Fund Account of Comptroller office	2500555.16
53.	Revolving Fund Account of Director of Ext.Edu.	877652.87
54.	Revolving Fund Account of T.H.T.	161127.47
55.	Revolving Fund Account of Horticulture	383104.54
56.	Revolving Fund Account of Dean, COVAS.	31941.45
57.	Revolving Fund Account of Sr. Seed Production Scientist	42368.21
58.	Revolving Fund Account of Director of Research	126816.45
59.	Revolving Fund Account of Chief Medical Officer.	96896.83
60.	Revolving Fund Account of Comptroller Office.	227069.61
61.	Revolving Fund Account of Director of Ext.Edu.	546506.14
62.	Revolving Fund Account of Director of Research.	6393.21
63.	Revolving Fund Account of Dean, COVAS	87542.93
64.	Revolving Fund Account of Asstt. Engineer, Workshop	32887.23
65.	Revolving Fund Account of Dean, COA.	6787.41
66.	Revolving Fund Account of Comptroller Office.	208806.72
67.	Revolving Fund Account of Head Deptt. of Soil Science	60135.85
68.	Revolving Fund Account of Scientist Incharge, RSS, Sangla	549062.00
69.	Revolving Fund Account of Head, Agro forestry.	794468.84
70.	Revolving Fund Account of Officer Incharge, Live Stock Farm.	682512.45
71.	Revolving Fund Account of Executive Engineer, Construction	723893.44
72.	Revolving Fund Account of Sr. Seed Production Scientist	70889.36
73.	Revolving Fund Account of Associate Director, RRS, Dhaulakuan	1955.68
74.	Revolving Fund Account of Head, Agriculture Engineering.	87669.63
75.	Revolving Fund Account of Scientist Incharge, KVK, Kangra	1914283.03
76.	Revolving Fund Account of Assoc. Dir. RRS, Bajaura	38127.05
77.	Revolving Fund Account of Assoc. Dir., D/kuan	15298.43

78.	Revolving Fund Account of Estate Officer, CSKHPKV	38644.60
79.	Revolving Fund Account of Estate Officer, CSKHPKV	334405.50
80.	Revolving Fund Account of RSS, Berthin	9616.00
81.	Revolving Fund Account of Plant Physiology	656493.90
82.	Revolving Fund Account of D.E.E.	221291.27
83.	Revolving Fund Account of R.S.S. Berthin	124160.00
84.	Revolving Fund Account of Kukumseri	111375.54
85.	Revolving Fund Account of Trust Fund of Comptroller	372987.83
86.	Revolving Fund Account of SPS	495746.00
87.	Revolving Fund Account of Agronomy	170456.00
88.	Revolving Fund Account of Nodal Officer	1479910.00
89.	Revolving Fund Account of Dean COHS	857533.00
90.	Revolving Fund Account of Vety. Physiology	14019.00
91.	Revolving Fund Account of Horticulture	218866.00
92.	Revolving Fund Account of RSS, Malan	20000.00
93.	Revolving Fund Account of KVK, Kangra	20117.00
94.	Revolving Fund Account of RSS, Akrot	31925.34
95.	Revolving Fund Account of HAREC, D/kuan	138415.00
96.	Revolving Fund Account of KVK, D/kuan	143113.50
97.	Revolving Fund Account of RRS, Bajaura	40465.00
98.	Revolving Fund Account of RSS, Sangla	20000.00
99.	Revolving Fund Account of RRS, K/seri	40000.00
100.	Revolving Fund Account of RSS, Berthin	18910.00
101.	Revolving Fund Account of KVK, Berthin	14476.00
102.	Revolving Fund Account of RRS, K/seri	40000.00
103.	Revolving Fund Account of RSS, Sangla	25000.00
104.	Revolving Fund Account of Microbiology (COBS)	70000.00
105.	Revolving Fund Account of RSS, Salooni	105073.66
106.	Revolving Fund Account of RSS, Salooni	10058.34
107.	Revolving Fund Account of RRS, D/kuan	49381.66
108.	Revolving Fund Account of RSS, Sangla	50000.00
109.	Revolving Fund Account of RSS, Lari	37163.47
		<b>743739145.16</b>

**Annexure- “B”**

(Referred to in Para 27 of the Audit Report 2006-2007 of Part-I)

Detail of outstanding Audit Requisitions issued to various Heads of the Department,  
CSKHPKV, Palampur during the period from 1983-84 to 2006-2007.

<b>Sr. No.</b>	<b>Name of Department</b>	<b>Year</b>	<b>No. of outstanding audit requisition.</b>
1.	Comptroller's 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	19,21,26,76,77,95,100,105,109,114,118,398
		1998-99	13,19,22,41,87,139,165
		1999-2000	4,16,18,20,24,28,55,56,105,106,109,127,133
		2000-2001	14,17,36,38,50,64,67,73,77,85,96,98,100,107
		2001-2002	3,8,9,26,31,46,72,77,80,91,115,118,119
		2002-2003	42,48,63,65,81,95,106,115,116,118,125,,130
		2003-2004	9,19,41,53,77,79,81,85,87,89,90,132,135,137
		2004-2005	44,49,53,62
		2005-2006	27,43,48
		2006-2007	4,11,12,15,48,52,69,106,122,126,127,130,134,136
2.	Director, Extension Education	1983-84	12,67,89
		1984-84	9,12,21,92,95,118
		1986-87	30,45
		1988-89	21
		1989-90	30,89,132,145
		1991-92	1,77,80,98,112,140
		1992-93	33
		1994-95	48,99,127,145
		1995-96	36,37,78

		1996-97	31
		1997-98	11
		1999-2000	140
		2000-2001	19
		2001-2002	103
		2002-2003	69,70
3.	Animal Breeding & Genetics	1988-89	33
		1994-95	116
4.	Estate Officer	1985-86	4,6,7,8,11,13,14,16,25,34,35,37,42,50,83,93,103
		1986-87	14,19,40,47,80,92,122,167,181,185,186,196,207,222,226,234,238,244,257,258,268
		1987-88	6,7,8,16,30,54,80,89,100,101,102
		1988-89	2,21,49,57,73,85,97,113
		1989-90	1,3,4,8,20,27,34,38,42,48,49,52,53,67,82,94,96,98,99,109,119,123,129,133
		1990-91	2,5,12,14,34,36,40,42,45,46,47,48,49,55,57,63,72,73,82,83,88,91,92,95,98,100,102,111,115,119,128,142
		1992-93	1,7,19,28,40,43,59,62,73,76,82,83,91,101,102,111,112,113,128,208,209,219,225
		1993-94	2,3,4,7,9,18,21,30,31,32,34,36,37,43,45,48,59,66,69,79,88,90,92,93,95,102,107,108,111,127,145
		1994-95	1,18,22,31,33,44,56,59,68,70,84,85,91,92,93,95,96,109,113,124,125,132,136,137
		1995-96	34,40,82,87,100,112
		1996-97	28
		1997-98	22,57,63,65,127,133,141
		1998-99	2,43,47,54,56,58
		1999-2000	1,15,21,66,74,91,128
		2000-2001	8,24,37,75,87,97,109
		2001-2002	36,38,42,64,104,106,107,108,110
		2003-2004	166

		2004-2005	43,71
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5.	Executive Engineer (C)	2006-07	32,47,55,81,88,91,96,101,112
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