

No.Fin(LA)H(2)C(15)X1(II)320/85-Vol-56  
Government of Himachal Pradesh  
State Audit Department

1511-1517

**From**

The Director,  
Himachal Pradesh State Audit Department,  
Shimla-09

**To**

The Comptroller,  
Chaudhary Sarwan Kumar Himachal Pradesh  
Krishi Vishvavidyala Palampur,  
District Kangra, HP.

Dated, Shimla-171009, the ... 19 9 MAR 2024

**Subject:** *Audit and Inspection Report on the accounts of Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Kangra for the year 2020-2021.*

**Sir,**

I am directed to forward herewith the audit and inspection report on the accounts of Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Kangra for the year 2020-2021 for further necessary action. The annotated replies to the audit observations may please be sent to this department at the earliest.

Yours faithfully,



(Jitendar Singh)

Additional Director,


H.P. State Audit Department  
Himachal Pradesh Shimla-171009  
Phone No-0177-2620046 ✓

**Encl:- As Above**

**Endst. No. As above dated... Shimla-171009**

Copy forwarded for information and necessary action:-

1. The P.S. to Vice Chancellor, Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Distt. Kangra.
2. The P.S. to Secretary(Agriculture) to the Government of Himachal Pradesh, Shimla-02.
3. The P.S. to Secretary, Himachal Pradesh Vidhan Sabha, Shimla-02.
4. The Director, Department of Agriculture, Himachal Pradesh, Shimla-05.
5. The Registrar, Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Distt. Kangra with the request to look into matter personally and the necessary information/record may also be made available to audit at an early date, so that the settlement/adjustment of the audit observation could be made accordingly.
6. The Deputy Controller (Audit), Resident Audit Scheme, Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishvavidyala Palampur, Distt. Kangra.



(Jitendar Singh)

Additional Director,

H.P. State Audit Department  
Himachal Pradesh Shimla-171009 ✓



**ANNUAL AUDIT REPORT**  
**ON THE ACCOUNTS OF**  
**CHAUDHARY SARWAN KUMAR HIMACHAL PRADESH**  
**KRISHI VISHAVVIDYALAYA, PALAMPUR**  
**FOR THE PERIOD**  
**01.04.2020 to 31.03.2021**



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





## PREFACE

1. *This report has been prepared for submission to the Government of Himachal Pradesh under Section 45 of Himachal Pradesh Universities of Agriculture, Horticulture & Forestry Act, 1986*
2. *Part-I of the Report deals with the Financial Position, Grant-in-Aid received from H.P. Govt. and Govt. of India and finding of pre and post audit of University Accounts for the year 2020-21.*
3. *Part-II of the Report deals with the settled and outstanding paras of last audit reports.*
4. *The latest position of all outstanding Audit Requisitions from 1983-84 to 2020-21 has been given in Annexure-'F' of this report.*



**Major Audit Observations for the Year  
2020-21**

<b>Sr. No.</b>	<b>Brief Description</b>	<b>Para No.</b>	<b>Amount (₹) in Lakhs</b>
1.	Retrenchments/recoveries made during pre-audit	4	21.39
2.	Outstanding inter-departmental recoveries	5	36.45
3.	Non-adjustment of temporary advances	6 (A & B)	5432.91
4.	Non re-imbursement of minus balances from funding agencies	7	1496.46
5.	Deficit financial position of State Schemes	9	400.00
6.	Loss to the university exchequer due to penalty on account of passenger tax	10	2.42
7.	Non/ less accountal of Grants in annual account	24	38.31
8.	Non accountal of transfer of funds in Annual Account	28	1016.47
9.	Non production of relevant records pertaining to domestic income	29	3203.17
10	Non accountal of interest on accrual basis in the books of accounts in pension funds receipt and payment accounts	32 (I)	20.59
11	Loss to the University exchequer by investing the amount lower rate of interest	32 (III)	3.17
12.	Non production of FDRs in annual account by Dean Post Graduate	37 (I)	305.49

**ANNUAL AUDIT REPORT ON THE ACCOUNTS OF  
CHAUDHARY SARWAN KUMAR  
HIMACHAL PRADESH KRISHI VISHAVVIDYALAYA,  
PALAMPUR  
FOR THE PERIOD FROM  
01.04.2020 TO 31.03.2021  
Part-I**

**1. Introduction**

Chaudhary Sarwan Kumar Himachal Pradesh Krishi Vishavavidyalaya, Palampur (Earlier HPKV) was established by virtue of Act No. 30 of 1978, replaced by the H.P. Universities of Agriculture, Horticulture and Forestry Act, 1986 (Act No. 4 of 1987) under the policy of Govt. of India to have at least one Agriculture University in each State to cater the needs in Agriculture Education, Research and Extension. Presently, this Agriculture University has five Colleges viz. College of Agriculture, College of Veterinary & Animal Sciences, College of Community Sciences, College of Basic Sciences, Postgraduate Studies and Directorate of Research and Extension.

The present audit and examination of accounts of CSK HPKV, Palampur for the period from 01.04.2020 to 31.03.2021 was conducted in the Resident Audit Scheme of CSK HPKV, Palampur headed by Sh. Dewan Chand, Deputy Controller (Audit). The audit report is compiled and presented by Sh. Dewan Chand Sharma, Deputy Controller (Audit) and results thereof are incorporated in the succeeding paras.

The audit report has been prepared on the basis of information furnished and records made available by the controlling officers of the institution. The H.P. State Audit Department disclaims any responsibility for any misinformation or non-submission of information on the part of auditee.

**The charge of the office of Vice-Chancellor and Comptroller was held by the following officers during the period under report:-**

<b>(I)</b>	<b>Vice-Chancellor</b>	<b>Period</b>
1.	Dr. Ashok Saryal	01.04.2020 to 11.08.2020
2.	Dr. Onkar Chand (IAS)	11.08.2020 to 21.08.2020
3.	Prof. H.K. Chaudhary	22.08.2020 to 31.03.2021
<b>(II)</b>	<b>Comptroller</b>	<b>Period</b>
1.	Sh. Gurmeet Singh	01.04.2020 to 31.03.2021

**2. Financial Position :- The Financial position of CSK HPKV, Palampur for the year 2020-21 is given as under:-**

<b>Particulars</b>	<b>Amount (₹)</b>
<b>Opening balance</b>	489034245.08
Income including grants-in-aid received from the H.P.Govt. & ICAR etc.	<b>2084813553.60</b>
<b>Total</b>	<b>2573847798.68</b>
Expenditure incurred during the year	<b>2144237173.74</b>
<b>Closing balance as on 31<sup>st</sup> March 2021</b>	429610624.94

The financial position of the University does not include the figures of other accounts viz. GPF & CPF Accounts, Pension Corpus Fund Account, Account of Pension Saving and Revolving Funds Accounts etc. maintained separately by the various departments of the University. The closing balances of these accounts are detailed in **Annexure "A"** of this audit report.

The main sources of income of University were grants-in-aid received from H.P. Government, ICAR, GOI and domestic income derived from the sale of agriculture, horticulture and fisheries produce, sale of milk and feed, institutional charges, interest and paid seats of all the constituents colleges. The main components of expenditure were

pay & allowances and retirement benefits of University employees, research, development, promotion and extension of agriculture education, animal husbandry, fisheries, tea industry, horticulture and forestry. Besides these main activities, University also received funds for the construction of new buildings and other infrastructure, CDA grants for renovation and repair of roads and buildings and for creating other modern facilities in the main campus at Palampur and at different out stations of the University.

### 3. Grants-in-Aid

During the year 2020-21, the University received grants-in-aid to the tune of ₹1719894936.00 (Annual Account for year 2020-21, Page-117) from the various sources, such as Agriculture, Animal Husbandry and Fisheries departments of the State Government of Himachal Pradesh, the Indian Council of Agriculture Research, New Delhi and Government of India and from other miscellaneous projects etc. as per detail given below:-

<b>I</b>	<b>H.P.State Grant</b>	<b>Amount (₹)</b>
(i)	Agriculture department.	922900000.00
(ii)	Animal Husbandry department.	2700000.00
(iii)	Fisheries department.	500000.00
(iv)	SCSP. (Scheduled Cast Sub Plan)	277100000.00
	<b>Total</b>	<b>1203200000.00</b>
<b>II</b>	<b>ICAR (Indian Council of Agriculture Research)</b>	
(i)	ICAR Co-Coordinated Projects.	174811730.00
(ii)	Krishi Vigyan Kendra's.	145869125.00
(iii)	Central Development Assistance.	34625366.00
(iv)	ICAR Ad hoc Projects.	5316691.00
	<b>Total</b>	<b>360622912.00</b>
<b>III</b>	<b>GOI (Government of India)</b>	
(i)	Ad hoc Projects.	28556559.00
	<b>Total</b>	<b>28556559.00</b>
<b>IV</b>	<b>Others</b>	
(i)	Miscellaneous Projects.	51758244.00

(ii) CFSU. (Common facility and Service Use)	9442790.00
(iii) Foreign Aided Projects.	4917430.00
(iv) FADP.(Foreign Aided Development Project)	4540711.00
(v) CMSC Programme. (Central Master of Science Programme in Agriculture Biotechnology)	606290.00
(vi) CAAST/NAHEP(Centers for Advance Agricultural Science and Technology/National Agriculture Higher Education Project)	56250000.00
<b>Total</b>	<b>127515465.00</b>
<b>Grand Total (I to IV)</b>	<b>1719894936.00</b>

#### **4. Retrenchments and recoveries amounting to ₹21.39 lacs.**

(I) During the period under report, various departments of the University submitted wrong/excess payment claims on account of T.A., medical re- imbursement, contingent bills, arrear bills, pay fixation, works bills and other misc. bills for pre-audit. After checking these bills in audit, wrong/excess payments amounting to ₹2138767.00 were got stopped. Had these wrong/excess payments not been pointed out by the State Audit, the University would have suffered huge financial loss. Therefore, it is very important to develop a full proof processing and checking system in the University to avoid such unwanted losses and to ensure the implementation and compliance of all codal formalities. This matter is specially brought to the notice of Comptroller to issue guidelines to all the HODs/P.I's & DDO's to make them more vigilant in this regard.

(II) Recurring savings pointed out by audit. In every year the amount of retrenchment made by audit includes recoveries of pay fixation etc. and other cases pointed out by minor objection statements which results into recurring saving to the University exchequer as the subsequent monthly expenditure is reduced to that extent.

#### **5. Outstanding-inter-departmental recoveries amounting to ₹36.45 lacs.**

Out of total inter-departmental recoveries amounting to ₹31,96,520.85 as pointed out vide Audit Para 5 of annual audit report for the year 2019-20, and no amount had been recovered during the period of current report. During the year 2020-21, an amount of ₹4,48,788.00 remained due for further realization and thus the total recoverable amount as on 31.03.2021 had reached to ₹36,45,308.85. The department wise detail of which is given in **Annexure "B"**. Therefore, immediate steps may be taken to

recover the long outstanding amounts from the concerned departments and compliance shown to audit.

**6. Outstanding temporary contingent advances and deposit work advances amounting to ₹5432.91 lacs drawn up to 31.03.2021.**

**(A) Non adjustment of temporary contingent advances drawn up to 31.03.2021 amounting to ₹4123.32 lacs .**

Temporary contingent and deposit works advances amounting to ₹412331870.00 drawn up to 31.03.2021 (adjusted up to March, 2022) were lying pending for final adjustment. These temporary contingent advances were drawn for the purchase of equipments and computers etc., for organizing trainings & kisan melas, POL and other different purposes. The department wise detail of contingent temporary advances is given as under:

<b>Sr. No.</b>	<b>Name of Department</b>	<b>Outstanding Contingent Advances in (₹)</b>
1.	AGRI. ECONOMICS	0.00
2.	AGRONOMY	7980671.00
3.	AGRICULTURE ENGINEERING	3673451.00
4.	ANIMAL GENETICS & BREEDING	288750.00
5.	TEA HUSBANDRY	374007.00
6.	ANIMAL NUTRITION	4478944.00
7.	CPDU	55448.00
8.	COMPTROLLER'S OFFICE	25581731.00
9.	CONSTRUCTION DIVISION	55191675.00
10.	DEAN COLLEGE OF BASIC SCIENCES	7047030.00
11.	DEAN, COLLEGE OF AGRICULTURE	7456622.00
12.	DEAN, COVAS	24886101.00



13.	DEAN, COLLEGE OF HOME SCIENCE	38173813.00
14.	DIRECTOR EXTENSION EDUCATION	7766701.00
15.	DIRECTOR OF RESEARCH	13264571.00
16.	DEPARTMENT OF ARICULTURE BIOTECH	9499622.00
17.	ORGANIC AGRICULTURE	3480050.00
18.	DEAN P.G.	263000.00
19.	ENTOMOLOGY	19778244.00
20.	FISHRIES	0.00
21.	UNIVERSITY HEALTH CENTRE	0.00
22.	HORTICULTURE	758518.00
23.	LIVE STOCK FARM	168500.00
24.	LIBRARY	13162394.00
25.	MICROBIOLOGY (COBS)	0.00
26.	MICROBIOLOGY (VETY)	542553.00
27.	MEDICINE	0.00
28.	PHYSIOLOGY VETERINARY	0.00
29.	PLANT BREEDING	2802159.00
30.	PLANT PATHOLOGY	206927.00
31.	VETY PHARMACOLOGY	281688.00
32.	VETY SURGERY & RADIOLOGY	20000.00
33.	SEED SCIENCE & TECHNOLOGY	295026.00
34.	STUDENT WELAFRE OFFICE	5031368.00
35.	SOIL SCIENCE	39655563.00
36.	VEGETABLE SCIENCE	3255106.00
37.	VETY PATHOLOGY	772163.00
38.	K.V.K.BARA	3683109.00
39.	K.V.K.,BAJAURA	5438539.00

40.	K.V.K.DHAULAKUAN	5526715.00
41.	K.V.K.,KANGRA	4187483.00
42.	K.V.K.,MANDI	3357090.00
43.	K.V.K., UNA.	7383027.00
44.	K.V.K. BERTHIN	7596033.00
45.	K.V.K. KUKUMSERI	25078190.00
46.	SAREC, KANGRA	246241.00
47.	RSS, AKROT	0.00
48.	HAREC, BAJAURA	1426318.00
49.	R.S.S. BERTHIN	350000.00
50.	HAREC, DHAULAKUAN	1410000.00
51.	HAREC, KUKUMSERI	16117506.00
52.	R.S.S. LARI	15099048.00
53.	R.R.S. LEO	3333356.00
54.	RWRC, MALAN	2577268.00
55.	R.R.S. SALOONI	3210500.00
56.	MAREC, SANGLA	10109051.00
57.	R.R.S.,SUNDERNAGAR	10000.00
58.	VETY GYEANOCOLGY	0.00
59.	ANATOMY AND HISTOLOGY	0.00
	<b>G. Total</b>	<b>412331870.00</b>

**(B) Non adjustment of deposit works advances drawn up to 31.03.2021 amounting to ₹1309.59 lacs**

Deposit works advances amounting to ₹130959260.00 drawn up to 31.03.2021 (adjusted up to March, 2022) were lying pending for final adjustment. These advances were drawn for the construction of new buildings, extension of existing infrastructure, repair and renovation of civil and electrical works. The department wise detail of deposit works is given as under:

Sr. No.	Name of Department	Outstanding Deposit work Advances in (₹)
1.	AGRI. ECONOMICS	0.00
2.	AGRONOMY	571960.00
3.	AGRICULTURE ENGINEERING	0.00
4.	ANIMAL GENETICS & BREEDING	2955325.00
5.	TEA HUSBANDRY	0.00
6.	ANIMAL NUTRITION	0.00
7.	CPDU	0.00
8.	COMPTROLLER'S OFFICE	0.00
9.	CONSTRUCTION DIVISION	32943344.00
10.	DEAN COLLEGE OF BASIC SCIENCES	2686952.00
11.	DEAN, COLLEGE OF AGRICULTURE	6713000.00
12.	DEAN, COVAS	14902400.00
13.	DEAN, COLLEGE OF HOME SCIENCE	957240.00
14.	DIRECTOR EXTENSION EDUCATION	730980.00
15.	DIRECTOR OF RESEARCH	3486439.00
16.	DEPARTMENT OF ARICULTURE BIOTECH	0.00
17.	ORGANIC AGRICULTURE	1500000.00
18.	DEAN P.G.	749317.00
19.	ENTOMOLOGY	1179087.00
20.	FISHRIES	0.00

21.	UNIVERSITY HEALTH CENTRE	0.00
22.	HORTICULTURE	0.00
23.	LIVE STOCK FARM	2778000.00
24.	LIBRARY	0.00
25.	MICROBIOLOGY (COBS)	0.00
26.	MICROBIOLOGY (VETY)	1045197.00
27.	MEDICINE	0.00
28.	PHYSIOLOGY VETERINARY	0.00
29.	PLANT BREEDING	0.00
30.	PLANT PATHOLOGY	0.00
31.	VETY PHARMACOLOGY	0.00
32.	VETY SURGERY & RADIOLOGY	0.00
33.	SEED SCIENCE & TECHNOLOGY	724195.00
34.	STUDENT WELAFRE OFFICE	4090000.00
35.	SOIL SCIENCE	458927.00
36.	VEGETABLE SCIENCE	0.00
37.	VETY PATHOLOGY	0.00
38.	K.V.K.BARA	1587436
39.	K.V.K.,BAJAURA	2814180.00
40.	K.V.K.DHAULAKUAN	1596000.00
41.	K.V.K.,KANGRA	0.00
42.	K.V.K.,MANDI	10565948.00
43.	K.V.K., UNA.	836000.00
44.	K.V.K. BERTHIN	8234000.00
45.	K.V.K. KUKUMSERI	7901000.00
46.	SAREC, KANGRA	0.00
47.	RSS, AKROT	0.00
48.	HAREC, BAJAURA	810000.00
49.	R.S.S. BERTHIN	0.00
50.	HAREC, DHAULAKUAN	0.00

51.	HAREC, KUKUMSERI	4180000.00
52.	R.S.S. LARI	5417530.00
53.	R.R.S. LEO	1287000.00
54.	RWRC, MALAN	327320.00
55.	R.R.S. SALOONI	3550000.00
56.	MAREC, SANGLA	3380483.00
57.	R.R.S.,SUNDERNAGAR	0.00
58.	VETY GYEANOCOLGY	0.00
59.	ANATOMY AND HISTOLOGY	0.00
	<b>G. Total</b>	<b>130959260.00</b>

Hence total outstanding advances work out as below:-

Contingent Advances = 4123.32 Lakhs (As per "A")

Works Advances = 1309.59 Lakhs (As per "B")

Grand Total = 5432.91 Lakhs

Therefore, immediate steps may be taken for the final adjustments of above advances amounting to ₹5432.91 Lakhs and in case of violation of rules as specified in University Accounts Manual, administrative action against the defaulters may be taken to ensure the speedy adjustment and compliance intimated to audit.

- (c) **Long outstanding contingent advances amounting to ₹759.58 lacs pending for adjustment from the year 1997-98 to 2013-14.**

Out of total contingent advances of ₹4123.31 lacs, the advances of ₹759.58 lacs as detailed in "**Annexure- C**" of this report are long outstanding for adjustment from 1997-98 to 2013-14.

Despite pointing out the serious issue of non-settlement of old outstanding contingent advances regularly in all the Audit Reports since 2003, the University Authorities had not taken cogent steps for the settlement of these advances, hence the possibility to misuse the full or part amount of such long outstanding advances cannot be ruled out.

- (d) **Year wise long outstanding contingent advance amounting to ₹1118.12 lacs pending for adjustment from the year 2014-15 to 2017-18.**

Out of total contingent advances of ₹4123.31 lacs, the advances amounting to ₹1118.12 lacs were are long outstanding for adjustment from the year 2014-15 to 2017-18 as per detail given below:-

Sr No.	Year of Drawl	Amount(₹)
1.	2014-15	16617134.00
2.	2015-16	27177751.00
3.	2016-17	2137114.00
4.	2017-18	65879696.00
<b>Total</b>		<b>111811695.00</b>

- (e) **Year wise long outstanding works advances amounting to ₹793.55 lacs pending for adjustment from the year 2010-11 to 2017-18**

Out of total works advances of ₹1309.59 Lakhs the advances amounting to ₹793.55 lacs were long outstanding for adjustment from the year 2010-11 to 2017-18 as per detail given below:-

Sr No.	Year of Drawl	Amount(₹)
1.	2010-11	1014927.00
2.	2011-12	5264144.00
3.	2012-13	9488074.00
4.	2013-14	9924078.00
5.	2014-15	4003778.00
6.	2015-16	6875000.00
7.	2016-17	36567010.00
8.	2017-18	6217752.00
<b>Total</b>		<b>79354763.00</b>

(f) **Issuance of Grant Utilization Certificates against advances.**

The advances drawn as above were booked as expenditure and University had issued Grant Utilization Certificates which were subject to the adjustments of said advances by the audit.

**7. Non re-imbursement of excess expenditure amounting to ₹1496.46 lacs incurred against the grants-in-aid received from various funding agencies.**

Out of total recoverable amount of ₹13,04,50,476.40 as pointed out vide para 7 of annual audit report for the year 2019-20, an amount of ₹9,21,10,956.40 had been recovered during the year 2020-21 from the funding agencies and the recoverable amount reduced to ₹3,83,39,520.00 Further during the year 2020-21, an expenditure of ₹11,13,06,037.00 was again incurred over and above the grants- in-aid received and thus total recoverable amount increased to ₹14,96,45,557.00 to be recovered from the funding agencies, as per detail given at **Annexure –D of this report.**

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

**8. Management of Pension Corpus Fund.**

The pension scheme was started in the University w.e.f. 01.01.1986 as notified Vide notification No.1-128/88-HPKV/A/cs./01-81 dated 01.01.1997. Under Rule 1.1 of pension rule, pension corpus fund was established and the University share of all those employees who opted for pension scheme was transferred to this fund. This fund was made self sustainable and in the rules it was provided that “The State Government and

other financing agencies will continue to provide to the University the CPF matching contribution @ 10% of the emoluments (excluding HRA & HCA) of the employees working in the scheme on permanent footing and it shall be non-lapsable. Such contribution will be added to this fund in the same manner as was being done in the case of CPF. The contribution on account of retirement and death gratuity shall be credited in respect of each employee half yearly to this fund which shall be drawn from the respective schemes of the State Government and other funding agencies in the month of September & March". The Receipt and Payment Account of Pension Corpus Fund for the year 2020-21 is as under:

**Receipts and Payments Account of Pension Corpus Fund for the year 2020-21**

RECEIPT			PAYMENTS		
Sr. No.	Particulars	Amount (₹)	Sr. No.	Particulars	Amount (₹)
1.	Opening Balance as on 01.04.2020	64828686.50	1.	Pension paid to the pensioners	0.00
2.	Receipt on account of (10% for pension Corpus fund)	61713394.00	2.	Payment made during the year on account of DCRG.	46778651.00
3.	Amount transferred from State Account	13800000.00	3.	Amount of transfer to other accounts	3629950.00
4.	Interest earned on saving	797687.00	4.	Misc. payments	238281.00
5.	Misc. receipts (Contribution of Employees on secondment basis)	1553617.00		-	0.00



6.	Deposit by Central Cashier	209503.00			
				<b>Closing Balance as on 31.03.2021</b>	92256005.50
	<b>Total</b>	<b>142902887.50</b>			<b>142902887.50</b>

In addition to above another Receipts and Payment Account in the name of Account of Pension Savings (Page 131) had been prepared in the Annual Account of F.Y. 2020-21 having a separate Bank account number 37575579362, the detail of which is as under:-

**Receipt and Payment account of Account of Pension Saving for the  
year 2020-21**

RECEIPT			PAYMENTS		
Sr. No.	Particulars	Amount(₹)	Sr. No.	Particulars	Amount(₹)
1	Opening Balance as on 01.04.2020	76958177.00	5.	Pension paid to the pensioners	496166435.00
2	Receipt on account of (10% for pension Corpus fund)	0.00	6.	Payment made during the year on account of F.M.A. arrear,D.R. arrear, interest on DCRG	0.00
3	Contribution of Employees on secondment basis	0.00	7.	Amount of transfer to other accounts	6000000.00
4	Amount transferred from State Account	586957953.00	8.	Payment made during the year on account of	23065607.00

				Commuted value of pension	
5	Interest earned on saving	1017389.00		Misc. payments	0.00
5	Misc. receipts	45110.00		-	0.00
				Closing Balance as on 31.03.2020	139746587.00
	<b>Total</b>	<b>₹664978629.00</b>			<b>₹664978629.00</b>

During the year 2020-21 payment amounting to ₹49,61,66,435.00 on account of pension & further payment amounting to ₹69844258.00 (23065607.00+46778651.00) on account of commuted value of pension, DCRG etc. were made by the University. Besides this an amount of ₹96,29,950.00 shown as transferred i.e. ₹6000000.00 shown as transfer to the account number 32345093496 for meeting the expenditure of medical reimbursement of pensioners and ₹3629950.00 for the payment of pro-rata pension. Only a sum of ₹20,71,23,563.50 was available with University in this fund during the year 2020-21 on account of previous opening balance, deposit by 10% of pension corpus fund, contribution of employees on secondment basis/ foreign service, interest earned on deposits and miscellaneous receipts etc. Thus, in order to meet the balance liability a sum of ₹600757953.00 (13800000.00+586957953.00) had been transferred from general account to pension corpus fund and Account of pension saving i.e. from State Government and thus closing balance in this fund as on 31.03.2021 was ₹23,20,02,592.50 (92256005.50+139746587.00) Therefore, in view of the position stated above, this matter is brought to the notice of higher authorities of the University to take suitable policy decision to make this fund self sustainable and viable to meet out the liabilities on account of pensionary benefits in near future.

## 9. Deficit Financial Position

### (I) State Schemes

The state schemes are running in deficit for the last so many years and the gap between the grants-in-aid receipt and the actual expenditure is increasing every year. The

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

**(In Lakhs)**

Sr. No.	Year	Opening Balance	Fund Received	University Income	Total	Exp.	Deficit	Page No.
1.	2018-19	(-) 239	11528	999	12288	12891	(-) 603	103
2.	2019-20	(-) 603	13031	841	13269	13422	(-)153	106
3.	2020-21	(-) 153	12032	1517	13396	13796	(-) 400	117

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

The position in respect of ICAR all India coordinated research projects which are being run on 75:25 sharing basis is also very precarious. In these projects, 75% funds are provided by the Indian Council of Agricultural Research and 25% is the state share for which the state Government has a bilateral MOU and approximate yearly liability on account of state share for the year 2019-20 is more than 5.80 crore and this deficit is also increasing since 2000-2001.

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

- (i) There are certain liabilities/expenditure for which neither the Govt. is providing any grants-in-aid nor does the University seems to have demanded separate funds for such expenditure.
- (ii) Besides, no separate budget allotment is made for medical re- imbursement and T.A. and this expenditure is met out of grants-in-aid under salary head. Hence, the separate budgetary provisions for T.A. & medical re- imbursement may be made.
- (iii) Deficit on account of 25% state share of ICAR all India Coordinated Projects is the major component of total deficit and it is heavily increasing every year.
- (iv) Non implementation of clarifications and Govt. orders in respect of wrong promotions and grant of higher pay to the teachers promoted under CAS/PPS and grant of wrong advance increments at the time of appointment which involve huge overpayments and re-fixation of pay.

- (v) Pensionary benefits are met out of Pension Corpus Fund, but leave encashment and gratuity of CPF account holders is charged to salary head without making proper budgetary provisions.
- (vi) Payment of pensioner's medical claims by diverting funds from State/GOI schemes and University receipt.
- (vii) Non recovery of deficit amount from Tea Board of India and other funding agencies.

The matter/reasons explained above for ever increasing deficit of the university, need intervention of the higher authorities to improve the financial health of the University. Tough financial measurements should be taken to reduce the ever growing deficit.

**10. Loss to University Exchequer due to penalty and surcharge of ₹2.42 Lakh on account of Passenger Tax.**

An advance of ₹3,50,200.00 was drawn vide voucher No. 105/165 dated Jan, 2020 for paying the passenger tax of vehicle No. HP37-8862 as imposed by the Assistant Commissioner State Taxes and Excise Palampur. The detail of payment made to the Department of Excise and taxation Palampur vide E challan No. Him GRN B 20A120882 dated 15.01.2020 reveals that the amount of ₹1,08,000.00 shown as passenger Tax ₹21,600.00 was paid for surcharge on passenger tax and ₹2,20,600.00 was for penalty respectively.

The circumstances and reasons under which the penalty and surcharge of Rs. 2.42 lakhs were paid from University exchequer may be examined and responsibility of the officer/ official who is at fault for the said loss be fixed under intimation to this office.

**(A.R. No. 74 Dated 20.02.2021, The Comptroller)**

**11. Loss to University Exchequer due to penalty of ₹0.09 lacs on account of fitness certificate fee.**

An advance of ₹15,000.00 was drawn vide voucher No. 60/24 dated Jan., 2018 for passing of vehicle No. H.P. 37-8862. The detail of payment made to the Department of Transport, HRTC Baijnath vide receipt HP 113R/80/000043 dated 16.01.2018, reveals that the amount of ₹ 2100.00 shown as fitness certificate and ₹9100.00 was paid for penalty.

The circumstances and reasons under which the penalty of ₹9,100.00 was paid from University exchequer may be examined and responsibility for the said loss be fixed on the officer/ official at fault.

**(A.R. No. 38 Dated 25.11.2020, The Dean, College of Community Science)**

**12. Regarding refund of T.C.S. amounting to ₹0.16 lacs charged @0.75% by M/s SANT TOYOTA Pvt. Ltd. Vide Tax invoice No. INV200000128 dated 14.10.2020.**

The advance amounting to ₹2335494.00 was put up in audit for adjustment vide letter No. QSD./Adv/SA/CSKHPKV (A/cs)- 1286 dated 17.11.2020 but during checking the adjustment account it is observed that ₹16403.00 was charged by M/s SANT TOYOTA, Pvt. Ltd. @ 0.75% vide Tax invoice No. INV200000128 dated 14.10.2020 which is refundable Tax under section 206 of the income tax act, therefore the T.C.S. amount of ₹16,403.00 may be got refunded from the concerned department under the intimation of this office.

**(A.R. No. 42 Dated: 23.12.2020, The Comptroller)**

**13. (A) Non-Recovery/ less recovery of GPF advances drawn by Sh. Prabhat Chand, Ex-Copy Holder, Account No. 1097.**

GPF final payment in respect of Sh. Prabhat Chand, Ex-Copy Holder, Account No. 1097 was presented in audit for final payment, while checking the final payment case, it has been noticed that the said employee has drawn refundable advances of ₹16,700.00 &

₹20,000.00 respectively of 17.02.2001 and 17.10.2013, but out of advance of ₹16,700.00 only 13360.00 was recovered and against the advance of ₹20,000.00 no recovery has been effected.

Hence, non-recovery of advances granted/ drawn of less recovery effected is a serious lapse on the part of concerned branch, which may be enquired and factual position along with reason for no-recovery of advances drawn may be intimated after taking appropriate action as per GPF rules. Beside it identical cases, if any, may also be enquired at your own level under intimation to audit.

In response to above observations, the reply submitted by O/o the Comptroller vide letter No. QSD-2-4/16-CSKHPKV(Funds)/-689 dated 19.08.2020 that recovery was not effected inadvertently and some time due to non- availability of proper recovery orders happen so. The reply examined in audit and not found in order. The lapses have been occurred due to poor maintenance of record/ incomplete record and lack of coordination between two branches i.e. funds & pay cell. Therefore, it is suggested that concerned branches may be directed to be very meticulous while dealing the GPF/CPF/CPS cases in future and recast the entries of GPF deductions/ recoveries every month so these types of lapses could be pointed out / rectified and be avoided at initial stage.

(A.R. No. 08 Dated 30.07.2020, The Comptroller)

### **13 (B) Over Recovery/ less recovery of GPF advances drawn by Sh. Prabhu Lal, Beldar, (Retd) Account No. G-1536.**

GPF final payment in respect of Sh. Prabhu Lal, Beldar, Account No.G- 1536 was presented in audit for final payment, while checking the final payment case, it has been noticed that the said employee has drawn refundable advances as per detail given below:

Sr. No.	Date of advance drawn	Advance drawn	Recovery started w.e.f.	Recovery effected from to	Amount of installment	Total recover effected	Less recovery	Excess recovery
1	09.08.2005	9900.00	08/2006	08/2006 to 03/2007	495.00	3960.00	5490.00	-
2	14.07.2006	10000.00	04/2007	04/2007 to 03/2008	500.00	6000.00	4000.00	-

3	07.08.2012	28000.00	11/2013	11/2013 to 06/2015	2000.00	40000.00	-	12000.00
4	17.11.2018	38000.00	01/2019	01/2019 to 11/2019	3800.00	41800.00	-	3800.00

But the recovery of these advances are not effected from the employee as per rule-13(2) of GPF Rules, which states that recovery should be started from the pay of next month in which the advance is drawn, but in the present case the recovery started with delay of one month to 15 months. Beside it less recovery in case of Sr. No. 1 & 2 amounting to ₹5,940 & ₹4,000.00 respectively effected and excess recovery of ₹12,000.00 & ₹3800.00 effected in case of Sr. No. 3&4.

Hence, not starting the recovery of advances drawn as per rule and less/ excess recovery seems to be lapse due to negligency of the concerned branch. It is therefore suggested that the whole case may be examined again at your own level in view of relevant rules and factual position may be intimated to audit.

In response to above observations, the reply submitted by O/o the Comptroller vide letter No. QSD-2-4/16-CSKHPKV(Funds)/-689 dated 19.08.2020 that recovery was not effected inadvertently and some time due to non- availability of proper recovery orders happen so. The reply examined in audit and not found in order. The lapses have been occurred due to poor maintenance of record/ incomplete record and lack of coordination between two branches i.e. funds & pay cell. Therefore, it is suggested that concerned branches may be directed to be very meticulous while dealing the GPF/CPF/CPS cases in future and recast the entries of GPF deductions/ recoveries every month so these types of lapses could be pointed out / rectified and be avoided at initial stage.

**(A.R. No. 10 Dated: 31.07.2020, The Comptroller)**

**14. (A) Non deduction of water charges and not invoking the provisions of Clause-2 of agreement (Agree No. 1627, Awarded Amount ₹9,43,234.00).**

The 1<sup>st</sup> running Bill for the work “Establishment of Gurukul, Kurukshetra Model Zero Budget Natural Farming at CSKHPKV, Palampur (SH: C/o crop and seed store)” Agreement No. 1627/2019 is submitted in audit for pre-auditing. During the checking of bill following audit observations had been noticed :-

(i) The Executive Engineer allowed the contractor to use water from his own sources on his application dated 26.11.2019 duly forwarded & recommended by the Assistant Engineer-III. In this regard kindly refer to Clause -31 A(2) of the agreement in which it is clearly mention that “ The contractor(s) shall make his/ their own arrangement of water connection and the laying of pipe lines from existing mains or source of supply,” and since the work awarded to the contractor was within the University campus and it is not possible that there is no water supply available in the farm. Beside, it, if there was no water supply in the Zero Budget Natural Farming (ZBNF) farm where this work was being executed, then why this condition was not deleted from the agreement?, because before tender and award of work the sight of work was being finalized and all these aspects were to be seen by the department as well as contractor.

It is therefore requested that either non-deduction of water charges may be fully justified alongwith relevant record or the water charges at specified rates may be deducted from the bill of contractor.

(ii) The work was awarded to the contractor vide letter No. QSD./CSKHPKV/ Acctts/ Agree No. 1627/ 2019/-2564-70 dated 18.07.2019 with the time limit of six months to be reckoned from the 15<sup>th</sup> day of issue of award letter. Thus, the work should have been completed up to 02.02.2020. The contractor started the work on 15.01.2020 i.e. approx after five & half months of its award (Kindly refer MB-1803, Page- 32) but neither the department has made any correspondence with the contractor for start of work nor the contractor has applied/ written to the department for delay in start of work because of one or other reason.

The contractor had applied for extension of time vide letter no, Nil dated 07.08.2020 on the four grounds as mentioned in application for extension of time. The point-ii of this application is late handing over of site from August, 2019 to December,



2019. In this context kindly refer to Clause-5 of Agreement which says that “ If the contractor shall desire an extension of time for completion of the work on the ground of his having been unavoidably hindered in its execution or on any other ground, he shall apply in writing to the Divisional Officer within 30 days of the date of hindrance on account of which he desire such extension as aforesaid and the Divisional Office shall if in his opinion (which shall be final) reasonable grounds be shown therefore, authorize such extension of time. If any, in his opinion be necessary or proper.”

But in this case the contractor has not applied for any extension within 30 days of the date of hindrance.

It is therefore requested that reasons for not invoking the provision of Clause-2 of the agreement for compensation may be fully justified, because it is not only encouraging the contractor to be careless in completion of work but also results delay in the time utility of infrastructure.

(iii) Original Bills of material purchased duly verified by the competent authority may be attached instead of Xerox copies of bill

However, the 1<sup>st</sup> Running bill of the Agreement No. 1627 was passed in audit subject to the condition that these observations may be replied and got settled before submission of next running bill in audit please.

The above observations may be attended and & reply thereof may be furnished to Audit please.

(A.R. No. 13 Dated 24.08.2020, The Executive Engineer D)

**14 (B) 1<sup>st</sup> and final bill of agreement. No :1712 – Delay in execution of work for approx. 9½ years & other observations.**

The first & final bill for the work “ P/F wooden paneling in 2 Nos. Room of Trilokinath Bhawan at KVK, Kukumseri under CSKHPKV, Palampur” (Agree No-1712) amounting to ₹ 1,68,360.00 was put up in audit for passing, while checking the bill the following points had been noticed:

(i) ₹2,01,000.00 were deposited by the Programme Coordinator, KVK, Kukumseri with the Estate Office in May, 2011 vide letter No. 5-1/08/KVK/Estt./-1312 dated

06.05.2011 after drawl of advance on 03/2011 out of scheme KVK-009-94 for the execution of 5 No. works the detail of which was given as under:

Sr. No.	Name of work	Total cost (₹)
1.	Tank and repair work for water supply and sewerage in residence and guest house	37,000.00
2.	Tiling/ repair work of bathrooms in residences	40,000.00
3.	White washing, painting in office cum guest house	20,000.00
4.	Repair of roof in office building	6,000.00
5.	Paneling of rest house (Estimates attached)	98,000.00
	<b>Total</b>	<b>201000.00</b>

(ii) The Estate Office/ Executive Engineer(C) against this deposit issued tenders in 09/2020 for the work of wooden paneling of rest house mentioned at sr. No.-5 of above letter approx. after 9½ years with the estimated cost of ₹1,26,446.00 against estimate of ₹98,000.00 (of 2011) and the same work was awarded at ₹1,87,587.00 i.e. approx. ₹1,00,000.00 above the original estimate of the year 2011.

(iii) The total expenditure incurred on the work was ₹1,73,411.00 (including 3% work contingency), which is ₹ 75,411.00 in excess of funds deposited for the said work.

Therefore the following observations were required to be attended on priority in view of the deposit of ₹ 201000.00 for 5 No. works of 2011 and the execution of the work thereof :-

- Reasons for non- execution of work for approx. 9½ years may be detailed with full justifications.
- Status of other four works as detailed may be intimated along with relevant record and if not done till date then the reasons for non- execution of these works may also be fully justified.
- Due to late execution of work by 9½ years the University suffers a loss of approx. ₹ 75,000.00 in this particular work and could not utilize the better facilities in the KVK rest house in the past years.

d) Since out of ₹ 2,01,000.00, the deposited amount, ₹ 1,73,411.00 is spent on this work then how the 4 Nos. other works are to be executed for which the remaining provisioning of the funds were made in 2011 may be intimated to this office please.

However the 1<sup>st</sup> & Final Bill was admitted/ passed in audit being committed liability subject to above observation, the compliance there of may be supplied to Audit at the earliest.

(A.R. No. 43 Dated 01.01.2021, The Executive Engineer C )

**14 (c) 1<sup>st</sup> Running Bill for the work “Water storage tank (50,000 Ltrs capacity) and construction of Retaining Wall at back side of Guest House, RSS Sangla, Distt. Kinnaur, H.P.- Agreement No: 1702”- Non execution of work by lowest quotee and other misc. observations.**

While checking the 1<sup>st</sup> R. Bill for the work “ C/o Water storage tank (50,000 Ltrs capacity) and construction of Retaining Wall at back side of Guest House, RSS Sangla, Distt. Kinnaur, H.P.- Agreement No: 1702”. The following observations had been noticed:

(i) The AA & ES for the said work amounting to ₹10,00,000.00 accorded by the Hon’ble Vice-Chancellor along with sanction to draw the advance & deposit the same with Estate Office vide letter No. QSD. Bud. 3-505/2014/CSKHPKV/-5439-40 dated 31.03.2016 out of TSP-001-83. The tender for said work was issued in 06/2020 i.e. approx. after 4 years of the drawl of advance. Reason for non-execution of work/ issuance of tender for approx. 4 years may be detailed with full justification, because due to late execution of work the University could not utilize the better facilities in this account.

(ii) On review/ checking of comparative statement against the tenders of this work, it is noticed that the lowest quotee for the ibid work was Sh. Chet Ram Negi, V.P.O. Sangla, who, vide letter No. Nil dated 02.08.2020 written to the Executive Engineer refused to execute the work and later on this work was awarded to Sh. Rakesh Loctus (2<sup>nd</sup> Lowest Quotee) after negotiation with him on 17.08.2020 vide award letter No. QSD./CSKHPKV/Const/ Agree. No.-1702/2020/-3470-76 dated 19.08.2020. In this regard your kind attention is invited to Rule 18.11.1 of CPWD work Manual, in which it is clearly

mentioned that if the lowest tenderer backs out, there should be retendering in a transparent and fair manner. In such situation authority may call for limited or short notice tender if so justified in the interest of work and take decision on the basis of lowest tender. It is therefore requested that violation of said rule and not calling fresh tenders may be fully justified and got regularized with the sanction of competent authority.

(iii) In 1<sup>st</sup> running Bill of the work ₹ 17,200.00 was paid to the contractor in respect of extra item i.e. "Providing weep holes in Bricks masonry/ stone masonry/ plain reinforced concrete-extra item-----clause 614,709 etc." which may kindly be justified as per rules contained in "Methods of Measurement of Building and Civil Engineering Works (part-1- Earth Work)" published by Bureau of Indian standards, New Delhi and other relevant rules.

(iv) As per 1<sup>st</sup> Running Bill of the contractor only 36% of the awarded work was being executed till the preparation of this bill i.e. 11/2020, whereas the time allowed to contractor for completion of this work expires on 02.01.2021. It is therefore requested that if the work was not completed in time, then action may have been taken under Clause-2 of the agreement against contractor under intimation to this office.

(v) Action taken against the lowest quotee for his refusal to execute the work may also be intimated please.

However the 1<sup>st</sup> Running Bill of the work was admitted in audit subject to reply and settlement of these observations. The compliance of the above observations may be done under intimation to Audit at the earliest.

(A.R. No. 47 Dated 23.01.2021, The Executive Engineer C)

**15. Regarding DCRG leave Salary, Pension Contribution with regard to Foreign Service:-**

**(A) DCRG & Leave salary contribution in the revised Pay Scale w.e.f. 13.04.2016 to 11.04.2018 in r/o Dr. Sidharth Dev, Assistant Professor of Vety. Public Health & Epidemiology, COVAS, CSKHPKV, Palampur.**

Dr. Sidharth Dev Assistant Professor, Department of Vety. Public Health & Epidemiology was granted two year extra ordinary leave from 13.04.2016 to avail Saskatchewan Health Research Foundation (SHFR) Research Fellowship at Vaccine Infectious Disease Organization International Vaccine Centre (VIDO-Inter Vac) University

of Saskatchewan, Saskatoon, Canada. The leave salary and DCRG Contribution along with the delayed interest submitted in audit for the vetting Vide N. 117 & 128 for the period of EOL w.e.f. 13.04.2016 to 11.04.2018 to count the same for granting the benefits under CAS to the incumbent. In this context it is pointed out that the leave salary & DCRG contribution have been calculated on the basis of unrevised pay scale, whereas the pay scale is due to be revised w.e.f. 01.01.2016. Therefore, on the revision of the pay scale w.e.f. 01.01.2016, the leave salary & DCRG Contribution for the period 13.04.2016 to 11.04.2018 may be got calculated in the revised pay scale when it take place and be recovered if any from Dr. Sidharth Dev under intimation to audit.

(A.R. No. 21 Dated: 28.09.2020, The Comptroller)

**15 (B) Recovery of DCRG, Pension, Leave Salary contributions and delayed interest from the borrowing department in respect of the following officers/officials.**

**(i) Smt. Shakuntla Devi, Ex Beldar.**

The leave salary contribution in respect of Smt. Shakuntla Devi, Ex Beldar was put up in audit for vetting who remained on secondment with the office of Assistant Director, Department of Animal Husbandry, Palampur. w.e.f. 16.05.2014 to 31.03.2020 i.e. date of her superannuation.

During the checking, it had been noticed that the amount of leave salary & DCRG contribution was not received as per condition-4 & 5 of terms & conditions of secondment. The DCRG contribution was not received and leave salary contribution ₹68,789.00 received as per N: 135 to 138 of file No.QSD.1-9.2018-Vetting/CSKHPKV Pension of Pension Branch (copy attached).

As per above conditions the leave salary contribution @ 11% of the pay drawn in foreign service & DCRG contribution was required to be obtained within 15 days of the close of the financial year or at the end of foreign service, whichever is earlier, which was not done in present case.

It is therefore requested that the DCRG contribution (including interest) and interest on leave salary contribution @ 2 paise per day for ₹100.00 from the date of expiry of that period up to the date on which contribution was finally received may be calculated and got recovered from the borrowing department as per rules under intimation to audit.

(A.R. No. 37 Dated 25.11.2020, The Comptroller)

(ii) **Smt. Geeta Devi, Ex Beldar.**

The leave salary contribution in respect of Smt. Geeta Devi, Ex Beldar was put up in audit for vetting who remained on secondment with the office of Tehsildar, Tehsil Office, Baijnath, Distt. Kangra H.P. w.e.f. 01.07.2011 to 31.03.2020 i.e. date of her superannuation.

During the checking, it had been noticed that the amount of leave salary & DCRG contribution was not received as per condition-4 & 5 of terms & conditions of secondment. The DCRG contribution was not received and leave salary contribution amounting to ₹95,713.00 received as per detail given below :

Sr. No	Period	Amount (₹)	Cheque No.and Date
1.	01.07.2011 to 30.06.2015	39736.00	971224 dated 29.06.2017
2.	01.07.2015 to 31.03.2017	19353.00	97520 dated 31.03.2018
3.	01.04.2017 to 31.03.2018	11505.00	898211 dated 06.08.2018
4.	01.04.2018 to 31.03.2019	15885.00	101780 dated 14.07.2020
5.	01.04.2019 to 31.03.2020	9234.00	101517 dated 15.06.2020

As per above condition the leave salary contribution @ 11% of the pay drawn in foreign service & DCRG contribution was required to be obtained within 15 days of the close of the financial year or at the end of foreign service, whichever is earlier.

It is therefore requested that the DCRG contribution (including interest) and interest on leave salary contribution @ 2 paise per day for ₹100.00 from the date of expiry of that period up to the date on which contribution was finally received may be calculated and got recovered from the borrowing department as per rules under intimation to audit. However,

the leave salary contribution in respect of Smt. Geeta Devi Ex Beldar vetted in audit subject to this audit requisition.

**(A.R. No. 19 Dated 18.09.2020, The Comptroller)**

**(iii) Smt. Maya Devi, Ex Beldar.**

The retirement Gratuity in r/o Smt. Maya Devi, Ex –Beldar was put up in audit for vetting who remained on secondment with the Secretary, H. P. Board of School Education, Dharamshala from 04.10.2011 to 28.02.2018 i.e. date of her superannuation.

During the checking it had been noticed that the amount of Death-Cum- Retirement Gratuity Contribution was not received as required vide condition No. 5 of terms and conditions of secondment conveyed vide letter No. QSD. 9-917/2011/CSKHPKV(Estt.) - 75807-36 dated 18.11.2011. As per this condition DCRG Contribution @1/4 of the maximum of the pay scale of the post held in Foreign Service for each six month completed period of service with H.P. Board of School Education within 15 days of the close of the financial year or at the end of the Foreign Service whichever is earlier.

It is therefore requested that the DCRG contribution including interest @ 2 paise per day for ₹100.00 from the date of expiry of that period up to the date on which contribution bill be finally received may be calculated and got recovered from the borrowing department as per condition No. 5 of terms & conditions mentioned in ibid letter under intimation to audit.. However retirement Gratuity in r/o Smt. Maya Devi, Ex- Beldar vetted in audit subject to this audit requisition.

**(A.R. No. 22 Dated 28.09.2020, The Comptroller)**

**(iv) Smt. Krishna Devi, Ex Beldar.**

The leave salary contribution in respect of Smt. Krishna Devi, Ex Beldar was put up in audit for vetting who remained on secondment with the office of Tehsildar, Tehsil Office Palampur and Baijnath H.P. w.e.f. 01.07.2011 to 30.06.2020 i.e. date of her superannuation.

During the checking, it had been noticed that the amount of leave salary & DCRG contribution was not received as per condition-4 & 5 of terms & conditions of secondment. The DCRG contribution was not received and leave salary contribution received ₹1,10,543.00 against contribution worked out ₹97,756.00 which is in excess of ₹12,787.00

of actual contribution as detailed at N: 135 to 138 of file No.QSD.1-9.2018-Vetting/CSKHPKV / Pension of Pension Branch .

As per above conditions the leave salary contribution @ 11% of the pay drawn in foreign service & DCRG contribution was required to be obtained within 15 days of the close of the financial year or at the end of foreign service, whichever is earlier, which was not done in present case.

It is therefore requested that the DCRG contribution (including interest) and interest on leave salary contribution @ 2 paise per day for ₹100.00 from the date of expiry of that period up to the date on which contribution was finally received may be calculated and got recovered from the borrowing department (if it exceeds ₹ 12,787.00) as per rules under intimation to audit. However, the leave salary contribution in respect of Smt. Krishna Devi Ex Beldar vetted in audit subject to this audit requisition.

**(A.R. No. 36 Dated 25.11.2020, The Comptroller)**

**(v) Sh. Madan Lal, Beldar.**

Sh. Madan Lal, Beldar remained on secondment with the Mining Office, Industry Department, Nurpur, Distt. Kangra, H.P. w.e.f. 08.03.2011 to 19.05.2016 i.e. date of permanent absorption and the leave salary contribution in respect of Sh. Madan Lal, Beldar was put up in audit for vetting.

During the checking, it had been noticed that the amount of leave salary contribution was not received as per condition-4 of terms & conditions of secondment and the whole amount ₹52,130.00 (fifty two thousand one hundred and thirty only) was received in one instance vide letter No. M.O./Nurpur/PF/Madan Lal- 1725 dated 15.11.2019 & credit in Comptroller's Account through draft No. 639911 dated 11.11.2019.

As per above condition the leave salary contribution @ 11% of the pay drawn in foreign service was required to be obtained within 15 days of the close of the financial year or at the end of foreign service, whichever is earlier.

It is therefore requested that the interest @ 2 paise per day for ₹100.00 from the date of expiry of that period up to the date on which contribution was finally received may be calculated and got recovered from the borrowing department as per rules under intimation



to audit. However, the leave salary contribution in respect of Sh. Madan Lal, Beldar vetted in audit subject to this audit requisition.

Besides above observations the payment for the unutilized earned leave on the date absorption of the official may re-examined and justified in view of 10 No. condition of the terms & condition of the absorption as intimated vide letter No. QSD. 9-917 (A)/2013/CSKHPKV (Estt-III)/ 28007 dated 03.06.2016.

(A.R. No. 07 Dated 29.07.2020, The Comptroller)

**16. Regarding transfer of ₹2.00 lacs from poultry Revolving Fund Scheme (RF 031-43) to Livestock Farm complex on loan basis**

Transfer voucher of fund ₹2.00 lacs was submitted in audit from RF 031-43 to Livestock Farm Complex by the department of Animal Genetics and Breeding (COVAS) vide voucher No. 14 of Dec. 2020 for which the sanction was accorded by Hon'ble Vice-Chancellor vide letter No. Bud.5-101(B)/CSKHPKV/04/-73066-68 dated 23.12.2020 that the transfer of amount ₹2.00 lacs from the Poultry Revolving Fund Scheme (RF-031-43) to Livestock Farm Complex will be on loan basis with the condition that sanctioned amount be refunded at the end of financial year or as early as possible. In this context, it was pointed out that the purpose of the transfer of fund was not mentioned in said sanction letter, however it was mentioned that the department of Live Stock Farm had its own Revolving Fund, therefore the factual position may be intimated to audit in this regard. However, the above cited voucher of transfer of fund ₹2.00 lacs was admitted in audit subject to the refund of said amount to the lending department and detail of the expenditure of transfer amount under intimation to this office.

(A.R. No. 44 Dated 06.01.2021, The Comptroller)

**17. Non disposal/ distribution of the material purchased by different department/outstations of the University for office Use/ further distributions amongst the farmers.**

(i) Non disposal of medicines purchased through CPDU required by the Department of Veterinary Clinical Complex amounting to ₹3,58,290.00+35,829.00 (CPDU) Central Purchase and disposal unit charges.

During the checking of bill/ vouchers for the purchase of medical items (as per detail given below), it has been observed that the purchase has been made for the Department of Veterinary Clinical Complex to be used in near future:

Sr. No.	Voucher No.	Date	Scheme code	Name of firm	Bill No.	Date	Detail of material purchased	Qty. purchased	Amount
1.	9/55	07/2020	RF-(CPDU)	M/s Dev Sergical shop No3 Gate I Holta	0000203	23.06.2020	Paper tap	50(pack of 24)	7450.00
							RL Normal	500 (500ml each) 70 (pack of 25)	9450.00
							Dispovan 200ML	20 (pack of 25) 30 (pack of 100)	13999.30
							Dispovan 50ML	50 (pack of 100)	8980.00
							Dispovan needle 16	50 (pack of 100)	3564.00
								150 (10Cm* 4) 50(30ml each)	4999.50
							Dispovan Needle 18No.	300(500Ml each) 500 (500Ml each)	3495.00
							Dispovan Needle 20G	500 (500Ml each) 150(pack of 12) 200 (pack of 100)	11248.50
							Cotton Bandage		1159.00
							Lox 2% Inj. D5 500Ml		5970.00
							DNS INJ		8950.00
							NS 0.9% 500ML		8950.00
							Cotton Bandage 6		13498.00
							Nitrile Exam Gloves		35800.00
<b>Total (A)</b>									<b>137514.00</b>
2.	8/55	07/2020	RF(CPD U)	Dhawan Enterprises Baijnath Kangra	169	12.05.2020	Syringes 10ml	250 nos (pack of 50)	43500.00
							Syringes 2.5ml	300 nos (pack of 100) 26 nos (pack of 50)	47100.00

							Scalp van infusion set-2 2G	4 nos (pack of 50)	6175.00
							Scalp van infusion set 22G	13 nos (pack of 50)	950.00
							Scalp van infusion set 22G	3 nos (pack of 50) 150 nos.	3087.50
							Scalp van set 24 nos,	5 nos (pack of 24)	712.50
							Scalp van set 24 nos.	45 nos (pack of 24) 1000nos.	14250.00
							Cotton 500 GM	CGST SGST	675.00
							Micro pore 3inch* 5Mtr.		6075.00
							Micro pore 3 inch* 5Mtr		8100.00
							Lifebouy Bar 56 GRM		7837.50
									7837.50
<b>Total (B)</b>									<b>146300.00</b>
	7/55	7/2020	RF (CPDU)	Dhawan Enterprises Baijnath Kangra	334	18.06.2020	Sprit 1 Ltrs	500nos.	63115.00
								CGST	5680.35
								SGST	5680.35
<b>Total (C)</b>									<b>74476.00</b>
<b>Grand Total (A+B+C)</b>									<b>358290.00</b>

The above bills were admitted amounting to ₹3941119.00 (Bills ₹358290.00 + ₹35829.00 CDPU charges) in audit with the condition that the complete record of disposal/ distribution of these items may be got verified in audit after disposal thereof.

(A.R. No. 05 Dated 21.07.2020, The Incharge, CPDU)

- (ii) **Non disposal / distributions of 10,000.00 No. booklets Printed on Package of Practice of Rabi and Kharif Crops (5000 each) amounting to ₹2.57 lacs for extension activities vide bill No. 397 and bill No. 52 dated 20.10.2020 & 27.11.2020 respectively from M/s Printing Press and Umong Printer.**

During the checking of voucher No. 03/03 of Dec., 2020 out of Scheme RF-54-44-35 put up for pre-audit on account of printing of Package of Practice 5000 copies of Package of Practice on Rabi and Kharif crops each from M/s Printing Press and Umong printers vide bill No. 397 dated 20.10.2020 and No. 52 dated 27.11.2020 respectively for distribution and extension activities in future, the detail of which is as under.

Sr. No.	Particular/ Title	Qty.	Bill No./ Date	Name of Firm	Rate	Amount
1.	Package of Practice on Rabi Crops	5000	52 dated 27.11.2020	Umong Printer	19.50	97500.00
2.	Package of Practice on Kharif Crops	5000	397 dated 22.10.2020	M/S Printing Press	31.90	159500.00
	<b>Total:</b>	<b>10000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,57,000.00</b>

The above mentioned bills were admitted in audit subject to the verification of complete record of disposal/ distribution of printed booklets.

**(A.R. No. 72 Dated 18.02.2021, The Director, Directorate of Extension Education)**

- (iii) **Non disposal / distributions of purchase of 100 Nos. Battery Operated-CumHand Operated Dual Type Knapsack sprayers and 50 Nos. Micronutrient mixture Gr-1 amounting to ₹2.89 lacs.**

During the checking of voucher No. 02/55, 01/58 & 02/58 of March, 2021 out of Scheme ICAR-048-15(v) (TSP& SCSP) and ICAR-048-15(TSP) respectively put up for pre-audit on account of purchase of 100 nos. Battery Operated-cum-Hand Operated Dual Type Knapsack sprayers and 50 nos. Micronutrient mixture Grade-1 vide bill No. 4042

dated 25.02.2021 & bill No. K2/FY21/580 dated 10.02.2021 from RSR Retail Pvt. Ltd. E-27 Sector-6 Noida and Universal Industries Dariyal Kachnal Link Road, Vill. Kanakpur, Kashipur Utrakhnad for distribution the detail of which is as under.

Sr. No.	Particular/ Title	Scheme No./Vr. No.	Qty.	Bill No./ Date	Name of Firm	Rate	Amount (₹)
1.	Battery Operated- Cum Hand Operated Dual Type	ICAR-048-15 (TSP) 02/55 & ICAR-048-15 (SCSP) 01/58	100	14042 dated 25.02.2021	RSR Retail Pvt. Ltd. E-27 Sector-6 Noida	1264/- (each)	70784.00
							70784.00
							<b>141568.00 (Included GST)</b>
						Total:	
2	Micronutrient mixture Gr-1	ICAR-048-15 (SCSP)02/58	50	580 dated 10.02.2021	Universal Industries Dariyal Kachnal Link Road Vill. Kanakpur, Kashipur Utrakhand	100/- each	5900.00 (Included GST)
	<b>Total:</b>		<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,47,468.00</b>

The above mentioned bills were admitted in audit subject to the verification of complete record of Disposal/ distribution of material purchased please.

(A.R. No. 84 Dated 24.03.2021, The Head, Deptt. of Soil Science)

**(iv) Non disposal / distributions of purchase of 120 No. Pruning Saw (FALCO-600) for extension activity amounting to ₹2.18 lacs**

During the checking of voucher No. 60/46 of 03/2021 out of Scheme RF-B-52-138-11 (CPDU) put up for pre-audit on account of purchase of 120 Nos. Pruning Saw (FALCO-600) vide bill No. 83031 dated 10.03.2021 from Himachal Pradesh Agro Industries Corporation Ltd., Nigam Vihar, Shimla for distribution and extension activities in future the detail of which is as under.

Sr. No.	Particular/ Title	Qty.	Bill No./ Date	Name of Firm	Rate	Amount
1.	Pruning Saw (FALCO-600)	120	83031 dated 10.03.2021	Himachal Pradesh Agro Industries Corporation Ltd., Nigam Vihar, Shimla	1815/- (each)	217800.00
	<b>Total:</b>	<b>120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,17,800.00</b>

The above mentioned bill were admitted in audit subject to the verification of complete record of Disposal/ distribution of Pruning Saw please.

**(A.R. No. 89 Dated 29.03.2021, The Associate Director, HAREC Kukumseri)**

**(v) Non disposal/consumption of medicines purchased through CPDU required by the Department of Veterinary Clinical Complex amount to ₹1.29 lacs (1,14,095.00+ 15,285.00) (CPDU) charges:**

During the checking of bill/ vouchers for the purchase of medical items, it is observed that the purchase of the below mentioned medical items has been made for the Department of Veterinary Clinical Complex to be used in near future:

Sr. No.	Voucher No.	Date	Scheme code	Name of firm	Bill No.	Date	Detail of material purchased	Qty. purchased	Amount
1.	5/57	08/2020	RF- (CPDU)	M/s Barwal Medical & Surgical, Near Dev Chowk Narwana, P.O. Yol Cantt, Dharmsala	B-0000422	15.05.2020	Dispo syring 5ml with Needle	300Nos	62946.00
							Infusion Set	1000 Nos	7150.00
							Surgical Blade No. 11	500 Nos	895.00
							Surgical Blade No.15	100 Nos	179.00
							Surgical Blade No. 22	500 Nos	895.00
							Handshield PV 5%	300 Nos	20679.00
							Phynyle White	350 Nos	8662.50
<b>Total:</b>									<b>101406.50</b>
<b>SGST</b>									<b>6344.27</b>
<b>CGST</b>									<b>6344.27</b>
<b>G. Total:</b>									<b>114095.00</b>
2.	19/58	08/2020	RF(CP DU)	M/s Barwal Medical & Surgical, Near Dev Chowk Narwana, P.O. Yol Cantt, Dharmsala	B-0001217	8.07.2020	Dispo Needle 22	20 Nos	1150.60
							Scalp Vein set 20	1000Nos	4460.00
							Polythene Gloves	150 Nos	8037.00
<b>Total:</b>									<b>13647.60</b>
<b>SGST</b>									<b>818.86</b>
<b>CGST</b>									<b>818.86</b>
<b>G. Total:</b>									<b>15285.32</b>
									<b>Say ₹15285.00</b>

Therefore, these bills were admitted in audit with the condition that the complete record of disposal/ distribution of these items may be got verified in audit after disposal thereof.

(A.R. No. 17 Dated 09.09.2020, The Incharge CPDU O/o The Comptroller)

**(vi) Non- disposal of material of Orthopedic instruments by the Department of Veterinary Surgery & Radiology, COVAS, CSKHPKV, Palampur.**

The department purchase material (as per detail given) below from M/s SIORA SURGICALS PVT. Ltd. 1792,HSI IDC Industrial Estate, Rai District- Sonapat, Haryana- 131029 vide their bill No. HR/20-21/0722 dated 26.08.2020 on quotation basis and submitted Vr. No. 45/26 of 08/2020, out of SFS 001-41, in audit for passing thereof.

Sr. No.	Voucher No.	Date	Scheme code	Name of firm	Bill No.	Date	Detail of material purchased	Qty. purchased	Amount (₹)
1	45/26	08/2020	SFS -001-41	M/s SIORA SURGICALS PVT. Ltd. 1792,HSI IDC Industrial Estate, Rai District- Sonapat, Haryana	HR/20-21/722	26.08.2020	Dog'sFemoral AC IILN-10cm (5.0 mm)	2 nos.	3450.00
							Dog'sFemoral AC IILN-11cm (5.0 mm)	2 nos	3450.00
							Dog'sFemoral AC IILN-12cm (5.0 mm)	2 nos	3450.00
							Dog'sFemoral AC IILN-13cm(5.0 mm)	2 nos	3450.00
							Dog'sFemoral AC IILN-11cm (6.0mm)	2 nos	3450.00
							Dog'sFemoral AC IILN-12cm(6.0mm)	2 nos	3450.00
							Dog'sFemoral AC IILN-13cm(6.0mm)	2 nos	3450.00



	Dog's Femoral AC IILN- 14cm(7.0mm)	2 nos	3450.00
	Dog's Femoral AC IILN- 12cm(7.0mm)	2 nos	3450.00
	Dog's Femoral AC IILN- 13cm(7.0mm)	2 nos	3450.00
	Dog's Femoral AC IILN- 14cm(7.0mm)	2 nos	3450.00
	Dog's Femoral AC IILN- 15cm(7.0mm)	2 nos	3450.00
	2.4mm Supracondylar Osteotomy plate Right-55mm	2 nos	2700.00
	2.4mm Supracondylar Osteotomy plate Left-55mm	2 nos	2700.00
	2.7mm Supracondylar Osteotomy plate Right-60mm	2 nos	2700.00
	2.7mm Supracondylar Osteotomy plate Left- 60mm	2 nos	2700.00
		<b>Total</b>	<b>52200.00</b>
		<b>IGST</b>	<b>2610.00</b>
		<b>Total</b>	<b>54810.00</b>

Therefore above mentioned bill were admitted in audit with the condition that the complete record of disposal/ distribution of these items may be got verified in audit, after disposal thereof.

**(A.R. No. 15 Dated 031.08.2020, The Head, Department of Vety, Surgery & Radiology)**

**(vii) Non- disposal/ distribution of books and folders amounting to ₹1.10 lacs by Programme Coordinator, KVK Dhaulakuan**

The advance amounting to ₹1,09,740.00 drawn in the name of Mrs. Sangeeta Attri vide voucher No. 197 dated 31.03.2019 for printing of the books and folders was submitted in audit for the adjustment. The books and folders got purchased on the lowest quotation basis from the M/ S Aman Printing Press, Vishvakarma Chowk, Ponta Sahib, Distt. Sirmour vide bill No. 103 dated 19.06.2019, detail of which is as under :-

<b>Sr. No.</b>	<b>Name of items</b>	<b>Quantity</b>	<b>Rate(₹)/ copy</b>	<b>GST @ 18%</b>	<b>Total amount (₹)</b>
1.	Folders on Soil Testing in Hindi	500	14.00	1250.00	8260.00
2.	Books on Vegetable Production, pulses etc.	500	122.00	10980.00	71980.00
3.	Booklets on Bachhon ke liye Swadist Viyaagan	500	50.00	4500.00	29500.00
	<b>Total</b>				<b>1,09,740.00</b>

The advance amounting to ₹109740.00 was returned back with audit observation that the complete record of the disposal of the above mentioned Books and folders may be got verified from the audit before the advance in question is finally adjusted.

**(A.R. No. 28 Dated 17.10.2020, The Programme Coordinator, KVK Dhaulakuan)**

**18. Purchase of Electrical material amounting to ₹37800.00, ₹29000 & ₹41418.00 from M.M construction, M/s Krishna Scientific Stores and M/s Maini Electronics respectively.**

The reply submitted vide letter No. QSD. 2-5/Store/SWO/CSKHPK/2020/-2369 dated 13.10.2020 in response to audit observation SAD/SCK/A/39 dated 03.10.2020,

examined in audit and not found in consolation to audit observations and hence calls for the following audit observations.

1. The total value of the NIQ issued for the purchase of electrical materials was for more than the ceiling of ₹1,00,000.00 fixed vide letter No. QSD./CPDU-1/CSKHPKV/17/-66564-647 dated 13.12.2017 of the CPDU. In the instant case although the orders were placed to the three different firms for the purchase electrical material but in total the value of order exceeded the ceiling of ₹1,00,000 which is the violation of ibid letter , therefore the violation of the ceiling of ₹1,00,000 may be justified and to regularize the same the permission/ sanction of the competent authority be obtained and shown to audit. It is also pertinent to mentioned here that same observation has already been pointed out earlier but no cognizance has been taken.
2. The period for which the electrical material was required in such a huge quantity as assessed may be intimated and fully justified to audit.
3. The complete record of the disposal of the electrical material as purchased along with the old stock and the stock of replaced electrical material may be got verified from audit after the utilizations. The detail of the electrical material purchase is under :-

Sr. No.	Voucher No.	Date	Scheme code	Name of firm	Bill No.	Date	Detail of material purchased	Qty. purchased	Amount
1.	23/31	09/2020	SFA-01-30	M/s MM Construction Shivangi Niwas, P.O.Geeta Peeth, Vill. Chimblehar	MM C/G ST/0 02/2 0-21	08.09.2020	25 Watts LED Outdoor light make Halonix	30 Nos  CGST = SGST = Total=	33750.00  2025.00 2025.00 =37800.00
2.	24/31	09/2020	SFA-01-30	M/s Maini Electronics , opp. New Bus Stand, Palampur	630 2	07.09.2020	Fluorescent tube Rod (40watt) Make Bajaj Switch 5 AMP Make Ancher Button	200 Nos.  400 Nos.  200 Nos.	8600.00  5400.00  5400.00

							Holder Make Ancher Tube Choke 40 Watt Make bajaj	100 Nos.	10500.00
								<b>Total=</b>	<b>29900.00</b>
3.	25/31	09/2020	SFA- 01-30	M/s Krishana Scientific Stores, VPO Deogran, Palampur	699	28.08. 2020	LED Bulb 9 Watt. Make Ancher	300 Nos.	19596.00
							22 Watts LED Tube with 48" Rod make ancher	100 Nos.	17384.00
								<b>SGST=</b>	2218.80
								<b>CGST=</b>	2218.80
								<b>Total</b>	<b>41,418.00</b>

However, the payments of the above purchases were admitted in audit being the committed liabilities as the material had been received as per the supply orders placed subject to the audit requisition.

(A.R. No. 29 Dated 20.10.2020, The Student Welfare Officer)

**19. Regarding Purchase of LED Ultra Glass Sandwich Posters for display.**

As per the direction of Hon'ble Vice-Chancellor vide U.O. No. 2-1/SVC/CSKHPKV/-2291-95 dated 09.09.2020 the quotations were invited by the Head of Department, Entomology vide NIQ No. QSD.Ento/Store/CSKHPKV/2020/639-44 dated 18.09.2020 for the purchase of one No. LED Ultra Glass sandwich poster for display and the lowest rate was approved @ ₹8500/- per poster including GST in f/o M/s Ved Enterprises Aima, Palampur. Whereas it had been observed that on the basis of this rate various departments of the University have also purchased/ printed total 26 No. posters

amounting ₹221000.00 from M/s Ved Enterprises, Aima Palampur the detail of which is as under:

Sr. No.	Name of Deptt.	Quantity	Amount (₹)
1.	Entomology	1+2No.	25500.00
2.	Vety. Surgery, COVAS	2 No.	17000.00
3.	Agronomy, COA	2No.	17000.00
4.	RWRC, Malan	2No.	17000.00
5.	Animal Breeding, COVAS	3No.	25500.00
6.	Agri. Bio-tech, COA	1No.	8500.00
7.	Vegetable Science	1No.	8500.00
8.	Organic Agri. COA	4No.	34000.00
9.	Soil Science, COA	1No.	8500.00
10.	Plant Pathology, COA	1No	8500.00
11.	Horticulture, COA	1No	8500.00
12.	Economics	2 No.	17000.00
13	Plant Breeding	6 Nos.	51000.00
		<b>29Nos</b>	<b>Total:2,46,500.00</b>

As per above detail 29 No. posters in total amounting ₹2,46,500.00 were purchased / got printed by the different department in University and out of these 29 poster 3 No. of posters were purchased instead of one poster for which the quotation was invited by the Head Department of Entomology itself because of this University could not get the benefit of more competitive/economic rate due to the following lapses which may be fully justified.

- (i) By floating the NIQ for one poster instead of 29 No. posters i.e. in bulk quantity.
- (ii) By negotiating the rates on each repeated order.
- (iii) Had the above mentioned two methods were adopted then the rate per poster could had been much lower than the rate approved for single poster, which resulted huge loss to University exchequer therefore the reason for not assessing the actual requirement and not following the proper procedure/codal formalities while issuing the NIQ for one poster and

placing the order for 29 posters in piece meal may be examined and the responsibility for the financial loss and the violation of Rule 28.21 of University account manual be fixed and to regularize the purchase of 29 poster in place of one poster the ex post facto sanction/ approval of the competent authority be obtained and the instruction in this regard be issued to all the departments of the University to strictly adhere in future.

However all the payment vouchers admitted to audit being a committed liability, subject to above observations.

**(A.R. No. 93 Dated 31.03.2021, The Comptroller)**

**20. Regarding purchase of Solar LED, Street lights and installation thereof.**

Bills/ vouchers for the purchase of Solar LED lights (18W LED with in-built battery and Solar CC cum LED Drivers ( IP 65 rated), 60W solar Panel (MNRE Approved) 20 Feet MS Power Coated Pole (75mm OD) from Assistant Development Officer, HP Khadi & Village Industries Board Kangra, Distt Kangra (HP) submitted in audit for passing thereof (as per detail given below):

Sr. No.	Vr. No. / date	Scheme code	Bill No./ Date	Quantity	Amount (₹)
1.	69/73 of 03/ 2021	Misc- 2226-14	44697 dated 31.03.2021	3 No	47020.00 (included GST)
2.	124/140 of 03/2021	ICAR- 010-14	44695 dated 31.03.2021	1 No.	15673.00 (included GST)
3.	213/78 of 03/2021	Misc- 612-104	44700 dated 31.03.2021	2 No	31347.00 (included GST)
4.	58/11 of 03/2021	ICAR- 018-14	44698 dated 31.03.2021	2 No.	31347.00 (included GST)
5.	27/160 of 03/2021	GOI- 5036-14	44699 dated 31.03.2021	2 No.	31347.00 (included GST)

					GST)
6.	65/11 of 03 2021	ICAR- 15-ii-14	44696 dated 31.03.2021	1 No.	15673.00 (included GST)
	<b>Total:</b>		-	-	<b>1,72,407.00</b>

During the checking of these bills it had been observed that installation of these Solar LED street lights yet to be done and in response to audit observation reply submitted by DDO that installation was under process. Hence, keeping in view of third party payment these bills were admitted in audit with the condition that after the installation of all Solar LED lights. The work/ installation may got certified from competent authority and record there to be got verified in audit as well as earlier lighting position in the area, where the LED lights to be installed also be intimated to audit.

(A.R. No. 104 Dated 31.03.2021, The Head, Department of Genetics & Plant Breeding)

**21. Regarding purchase of Inter Linked Chain Fencing Amounting to ₹0.92 lacs form HP Agro Industries Corporation Ltd. and installation thereof.**

Vouchers no. 53/10 of March 2021, for the purchase Inter linked chain fencing 3.15mm (with specification Mesh size 2\*2 inches, height 1.5 meter, length 300 meter) from HP Agro Industries Corporation Ltd. Maranda Palampur, Distt Kangra (HP) vide bill no. 61584 dated 30/03/2021 for material 840 kg @ Rs. 93.22/- per kg = 78305 + GST Rs. 14095/- , Total amount Rs. 92400/- submitted in audit for passing thereof.

During the checking the bill, it had been observed that installation of Inter linked chain fencing yet to be done and in response to audit observation, reply submitted by DDO has been examined in audit and not found satisfactory. The followings audit observations had been noticed, which are required to be attended on priority basis.

1. The kind of work done seems to be technical in nature. Hence, complete technical measurement in Inter linked chain-fencing work may got recorded and duly verified from competent technical authority of the University.
2. Estimate detail of work to be done may be prepared and attached.

3. Area where fencing work was done and earlier position of fencing in that area may also be intimated to audit.

4. Installation/work done report may be made available to audit for verifications.

(A.R. No. 110 Dated 31.03.2021, The Head, Department of Genetics & Plant Breeding)

**22 Non-supply of material by the lowest quotee firm M/s Dee Dee furniture & Fabricators, Jain Market, Holta, Palampur and, thereof action taken against the firm.**

The department of veterinary microbiology purchased painting material as per detail given below from M/s Kailash Trading, Rajpur Chowk vide their bill No. 851 dated 15.06.2020 on quotation basis and submitted Vr. No. 04/108 of 06/2020, out of State Adhoc 2234-40, in audit for passing thereof :-

Sr. No.	Voucher No.	Date	Scheme code	Name of firm	Bill No.	Date	Detail of material purchased	Qty. purchased	Amount
1.	04/108	06/2020	State Adhoc-2234-40	M/s Kailash Trading	851	15.06.2020	1.Wall care putty.	180Kg.	3690.00
							2.Oil bond washable distemper.	120Kg.	6300.00
							3.Enamel paint white.	20Ltrs.	4560.00
							4.Turpentine oil.	10Ltrs.	560.00
							5.Stainer fast yellow.	250ml	138.00
							6.sand paper 30X30mm	12nos.	46.80
							7.painting brush 3 inch.	3nos.	180.00
							8.paint brush 5	4 nos.	660.00



							inch. 9.paint Black 10 Apex /Altima	2 Ltrs.  20Ltrs.	440.00  4490.00
<b>Total</b>									<b>21064.80</b>
CGST									1895.83
SGST									1895.83
<b>Total</b>									<b>24856.46</b>

During the checking of purchase case, it had been observed that the department collected the quotations through Spot Purchase Committee and except one item i.e. Oil Bond washable Distemper, the rates for all other items were lowest quoted by M/s Kailash Trading, Rajpur Chowk. The rates for Oil Bond Washable Distemper were quoted lowest by M/s Dee Dee Furnishers & Fabricators, Jain market, Holta @ ₹825.00+ GST @ 18% totaling ₹ 973.50 per Bucket of 20 kg. But the department purchase this item also from M/s Kailash Trading, Rajpur Chowk @ ₹ 1,050.00+ GST @ 18% totaling ₹ 1233.00 per Bucket of 20 Kg. (whose quoted rates were highest) with the plea that the lowest quote firm show its inability to supply the material on their quoted rates, as per reply of the department dated 06.07.2020 in response to audit observation dated 03.07.2020. Thus the firm M/s Dee Dee furnisher& Fabricators, Jain Market Holta, Palampur breach the contract agreement by refusing to supply the material on their quoted rates.

It is therefore requested that the necessary action against the firm for non-supply of material on quoted rates may be initiated as per provisions contained in University Accounts Manual and other rules in force please. However this bill is admitted in audit to avoid financial hardship to the supplier and to avoid litigation

**(A.R. No. 2 Dated 09.07.2020, The Head, Department of Vety, Microbiology)**

**23 Purchase of paint and related items amounting to ₹41,946.00 from the Revolving Fund Scheme A-11-RF-001-36- Observations thereof.**

A bill for the purchase of paint & other related items amounting to ₹41,946.00 from the revolving fund Scheme A-11-RF-001-36 was put up in audit for pre-audit by the Head,

Deptt. of Seed Science & Technology, CSKHPKV, Palampur. After checking the bill/ voucher it was returned to the department vide Objection Statement No. SAD-SC-28 dated 13.11.2020 with some observations as detailed in the ibid Objection Statement and for fulfilling the codal formalities. The department resubmitted the bill in audit on 19.11.2020 vide latter No.QSD/SST/CSKHPKV/Audit/1929 dated 17.11.2020 with the request that complete record will be shown after completion of work as the consumption of material was yet to be done. It was therefore intimated that the following codal formalities may be fulfilled/ documents be attached after the completion of work :

1. Estimate and measurement of the painting work to be done duly prepared and verified by Estate Office of the University.
2. Detail of the area/ buildings where the painting work is to be done.
3. Consumption certificate of material purchased duly verified by the Estate Office.
4. Agency from which the painting work is got done with complete detail in mandays of the deployed and expenditure incurred on hiring of labour.
5. Since the expenditure exceeds ₹20,000.00 and is of capital nature, therefore concurrence of comptroller as required vide Foot Note 10 below delegation of financial powers may be obtained and got verified in audit.

However the bill for purchase of paint and other material was admitted in audit for payment in view of reply and being the committed liability subject to audit observations made in the requisition.

(A.R. No. 40 Dated 27.11.2020, The Head Deptt of Seed Science & Technology)

**AUDIT FINDINGS AND COMMENTS ON ANNUAL ACCOUNTS OF THE UNIVERSITY FOR THE YEAR 2020-21 (vide Audit Requisition No. 31 dated 14-07-2023)**

**24 Non/ Less accountal of grants worth ₹38.31 lacs in Annual account.**

The grants from different funding agencies amounting to ₹38,30,674.00 were received in the financial year 2020-21 as per the entry made in the Grant register, detail of which<sup>is</sup> given below. But the amounts of these grants were not entered/ included in the Annual Account of 2020-21, reasons for which may be intimated, because non-inclusion of these grants in the Annual Account do not show the true and fair picture of accounts of

CSKHPKV, Palampur and these may now be included in Annual Account of 2020-21 under intimation to audit.

Sr. No.	Project code	Page No./Entry of Grant Register	Amount (₹)	Letter No/Dated
1.	Misc-721-57	71/05	606290.00	24.09.2020
2.	KVK-006-90	182/09	58619.00	11.12.2020
3.	KVK-009-94	202/09	76572.00	11.12.2020
4.	KVK-10-35	209/09	13816.00	11.12.2020
5.	KVK-026-26(i)	235/03	116910.00	31.12.2020
6.	Bud.-350-91	424/03	75000.00	10.08.2020
7.	Bud.-386-17	442/02	1683467.00	22.05.2020
8.	ICAR-01-72	262/06	42000.00	25.03.2021
9.	ICAR-308(v)-59	432/06	50000.00	16.02.2020
10.	Code not mentioned	148/01	50000.00	20.07.2020
11	Code not mentioned	148/01	50000.00	28.08.2020
12.	Code not mentioned	148/01	100000.00	18.07.2020
13	Code not mentioned	148/01	25000.00	13.07.2020
14	Code not mentioned	148/02	56000.00	Not mentioned
15	Misc-2232-25	156/02	150000.00	Not mentioned
16.	Misc-2224-20	156/02	418000.00	Not mentioned
17.	Code not mentioned	162/24	234000.00	Not mentioned
18.	Code not mentioned	165/35	25000.00	18.03.2021
		<b>Total</b>	<b>38,30,674.00</b>	

**25 Non -verification of grants depicted in Annual Account worth ₹74.53 lacs from Grant Registers.**

The grants amounting to ₹74,53,479.00 are included in the Annual Account of 2020-21 as per detail given below, but the cross verification of these grants could not be verified in the concerned grant registers due to non- submission of record pertaining to these grants. it could not be ensured whether these grants are actually received in the year 2020-21 or not?

Therefore it is requested that either the record pertaining to receipt of these grants may be got verified in audit or the Annual Account of 2020-21 be rectified to this extent under intimation to audit.

Sr. No.	Funding Agency	Project Code	Letter No.	Page No./ entry No. of Annual account	Amount (₹)
1.	M/s Rallis India Ltd., Jaipur	AD.Misc-612-14	QSD3- 285/2020/CSKHPKV/53171 -72 dated 28.09.2020	50/07	1,15,500.00
2.	M/s Proline Seeds Company Pvt Ltd.	AD.Misc-612-14	Bud.3- 285/2020/CSKHPKV/65110 -11 dated 12.06.2020	51/20	1,15,500.00
3.	M/s PHI Seeds Pvt Ltd., Ludhiana	AD.Misc-612-14	QSD3- 285/2020/CSKHPKV/53165 -66 dated 28.09.2020	51/26	2,31,000.00
4	Principal Sree Dhanwntri Vety. Pharma. Training Institute Rait, Kangra (HP)	Ad Misc-2200-37 COVAS	Bud.2- 455/2020/CSKHPKV/6 dated 26.06.2020	51/27	56,000.00

5.	Secretary, GP Rahnu, Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	51/30	20,000.00
6.	Secretary, GP Kothi, Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	51/31	25,000.00
7.	Secretary, GP Bahii, Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	52/35	50,000.00
8.	Secretary, GP Plach, Block Nirmand, Kullu, HP	Ad Misc-2258-86 KVK Bajaura	Nil dated 01.07.2020	52/43	50,000.00
9.	Secretary, GP Shainshar, Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	52/44	50,000.00
10.	Secretary, GP kothichari, Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	52/45	25,000.00
11.	Secretary, GP Deuridhar, Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	52/46	50,000.00
12	Secretary, GP Kothichari,	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	52/47	25,000.00

	Block Nirmand, Kullu, HP				
13.	Secretary, GP Larji-III, Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	52/48	25,000.00
14.	Secretary, GP Deuridhar, Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	52/49	99,995.00
15.	Secretary, GP Balagad, Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	52/50	50,000.00
16.	Secretary, GP Chakurtha, Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	53/51	25,000.00
17.	Secretary, GP ....., Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	53/52	25,000.00
18.	Manager LIC of India, Shimla, HP	Ad Misc-827- 11(HQ)	PNGS/UI8489/78006/ dated 22.07.2020	53/56	21,31,677.00
19.	Secretary, GP Mashiyar, Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	53/57	50,000.00

20.	Secretary, GP ....., Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	53/60	50,000.00
21	Secretary, GP Chari, Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 01.07.2020	53/61	25,000.00
22	Admn Officer, Indian Institute of Maize Research, PAU Campus, Ludhiana	Ad Misc-3018-72 KVK Bajaura	Nil dated 01.07.2020	53/62	2,00,000.00
23	Convenor- Agril. Contingency cell DACPS ICAR CRIDA, Hyderabad	Ad Misc-4062- 16(Agronomy)	No.Bud.3-569/2019-20 dated 28.08.2020	53/63	75,000.00
24	Director SAMETI, Mashobra, Shimla, HP	Ad Misc-2045- 35(DEE)	No.Bud.6- 628/2020/CSKHPKV/40555- 56 dated 18.08.2020	53/66	75,000.00
25.	Secretary, GP Kalwari, Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 10.08.2020	53/67	25,000.00
26.	M/s Bayer Crop Science Ltd., Mumbai	Ad Misc-612- 14(Plant Breeding)	No.Bud.3/285/2019/CSKHPK V/70335-36 dated 10.12.2020	53/68	1,15,000.00
27.	Secretary, GP Shikharighat,	Ad Misc-2205-86 KVK Bajaura	Nil dated 19.08.2020	54/72	25,000.00

	Block Nirmand, Kullu, HP				
28.	Secretary, GP....., Block Nirmand, Kullu, HP	Ad Misc-2258-86 KVK Bajaura	Nil dated 25.08.2020	54/73	50,000.00
29.	Manager LIC of India, Shimla, HP	Ad Misc-827- 11(HQ)	PNGS/UI8489/78006/ dated 10.09.2020	54/76	65,769.00
30.	M/s Bayer Crop Science Ltd., Mumbai	Ad Misc-612- 14(Plant Breeding)	No.Bud.3/285/2019/CSKHPK V/70335-36 dated 10.12.2020	54/79	2,31,000.00
31.	Manager LIC of India, Shimla, HP	Ad Misc-827- 11(HQ)	PNGS/UI8489/78006/ dated 29.09.2020	54/82	7,66,162.00
32.	Secretary, GP Nohanda, Block Nirmand, Kullu, HP	Ad Misc-2205-86 KVK Bajaura	Nil dated 03.10.2020	54/84	25,000.00
33.	Principal Scientist & PI Central Agroforestry Research Institute Gwalior Road, Jhansi, UP	Ad Misc-3019- 22(Horticulture)	No. CAFRI/CP/AFS/2020-21 dated 16.10.2020	54/92	75,000.00
34	Manager LIC of India, Shimla, HP	Ad Misc-827- 11(HQ)	PNGS/UI8489/78006/ dated 06.11.2020	56/104	56,622.00



35	Manager LIC of India, Shimla, HP	Ad Misc-827- 11(HQ)	PNGS/UI8489/78006/ dated 20.11.2020	56/112	8,32,018.00
36.	Manager LIC of India, Shimla, HP	Ad Misc-827- 11(HQ)	PNGS/UI8489/78006/ dated 20.11.2020	56/113	1,34,715.00
37.	Manager LIC of India, Shimla, HP	Ad Misc-827- 11(HQ)	PNGS/UI8489/78006/ dated 21.11.2020	56/114	3,00,503.00
38.	Head, Deptt of Vety. Microbiology, CSKHPKV, Palampur	CFSU-001- 11(HQ)	QSD./VM/CSKHPKV/Cash/ 21/1014 dated 21.03.2020	61/01	38,250.00
39.	Programme Coordinator KVK, Bara	CFSU-001- 11(HQ)	QSD./KVK/Bara/CSKHPK V/Cash/2021/ dated 09.06.2020	61/03	1,20,000.00
40.	Head, Deptt of Vegetable Science & Floriculture, CSKHPKV, Palampur	CFSU-001- 11(HQ)	QSD.VSF/CSKHPKV/Cash/ Misc/ dated 22.07.2020	61/15	1,81,141.00
41.	Dean, PGS, CSKHPKV, Palampur	CFSU-001- 11(HQ)	QSD/Fellowship(VR)DPGS/ CSKHPKV/ dated 01.09.2020	62/18	2,82,000.00
42.	Head, Deptt of Agril. Biotech, CSKHPKV, Palampur	CFSU-001- 11(HQ)	QSD.Agril. Biotech/CSKHPKV/Cash/20 21 dated 08.02.2021	63/35	58,000.00
43.	Dean, PGS, CSKHPKV, Palampur	CFSU-001- 11(HQ)	QSD/Fellowship(VR)DPGS/ CSKHPKV.00dated 16.02.2021	63/36	3,27,627.00

44.	Programme Coordinator KVK, Bajaura	CFSU-001- 11(HQ)	QSD/KVK/Bajaura/CSKHP KV/Cash/2021/ dated 26.03.2021	63/42	1,00,000.00
<b>Total:</b>					<b>74,53,479.00</b>

## 26 Receipt of Grant worth ₹1.35 lacs shown in (-) Minus in Annual Account of 2020-21.

On scrutinizing the Annual Account of CSKHPKV, Palampur for the year 2020-21, it has been observed that the grants amounting to ₹1,34,645.00 as per detail given below are shown as received in (-) minus, which does not seem to be in order, as the receipt of grant cannot be in (-) minus.

Sr. No.	Name of funding agency	Scheme code	Letter No. /date	Page No./ Sr. No. of Annual Account	Amount(₹)
1.	Incharge, FLD(Pulses) ATARI,Project Directorate, Zone- I PAU, Campus Ludhiana	KVK-022- 89(i) KVK UNA	No.6(213)ATARI/T ech/FLD/2020- 21.002020-2081 dated 26.10.2020	33/61	(-)20,340.00
2.	Principal Scientist & Nodal Officer, Zonal Coordinating Project Directorate, Zone- I PAU, Campus, Ludhiana	KVK-027- 93(KVK Berthin)	No.6(235)ATARI/T ech2020/3455-3462 dated 16.02.2021	39/134	(-)44,914.00
3.	Principal Scientist & Nodal Officer,	KVK-027- 90(KVK	No.6(235)ATARI/T ech/2020/3435-3462	40/136	(-)60,373.00

	Zonal Coordinating Project Directorate, Zone- I PAU, Campus, Ludhiana	Mandi)	dated 16.02.2021		
4.	Principal Scientist & Nodal Officer, Zonal Coordinating Project Directorate, Zone- I PAU, Campus, Ludhiana	KVK-027- 87(i)(KVK Dhaulakuan)	No.6(235)ATARI/T ech/2020/3455-3462 dated 16.02.2021	40/138	(-)117.00
5.	Principal Scientist & Nodal Officer, Zonal Coordinating Project Directorate, Zone- I PAU, Campus, Ludhiana	KVK-027- 35(ii)(DEE)	No.6(235)ATARI/T ech/2020/3455-3462 dated 16.02.2021	40/140	(-)8,901.00
<b>Total:</b>					<b>(-)₹1,34,645.00</b>

Therefore reason for showing such a huge amount of grants in minus be enquired at University level and the factual position in this regard be intimated to audit at the earliest.

**27 Transfer of ₹0.32 lac from SFS Account to other accounts of University.**

During the checking/ vetting of Annual Account of CSKHPKV, Palampur for the year 2020-21, it has been noticed that as per page-133-134 of the Annual Account ₹32,040.00 has been transferred from SFS Account No. 10640342419 to the following accounts during the year 2020-21:

Sr. No.	Account No.	Account pertains to	Amount (₹)
1.	10640343671	Dean, P.G.	16,140.00
2.	10640342351	State (Comptroller)	6,700.00
3.	10640344201	S.W.O	8,300.00
4.	10640344063	Library	9,00.00
		<b>Total</b>	<b>32,040.00</b>

But its further deposit/accountal in the above mentioned accounts were not got verified in audit by the quarter concerned. Therefore, it is requested that the deposit of above mentioned amount in the concerned accounts may be got verified from audit at the earliest alongwith all relevant record and purpose for which this amount was transferred to the said accounts be also detailed and got verified under intimation to audit.

**28 Non- Accountal of transfer of Funds amounting to ₹1016.47 lacs in the Annual Account of 2020-21**

During the checking of transfer of funds from one account to another account of the University in the year 2020-21 as per letters of fund transfer submitted in audit by the quarter concerned, it is noticed that during the year 2020-21, the funds amounting to ₹10,16,47,448.00 was transferred from one account to another as per detail given below, but these transfer of funds were not depicted in the Annual Account along with other transfer of funds as detailed in page-133 to 134 of Annual Account. Due to non-depiction / accountal of these transfers in Annual Account, it is not clear that whether these transfers were made under provisions of rule and had actually taken place or not ? In addition to this, it needs also be clarified whether these funds are finally transferred to the said accounts or given to these accounts on loan basis, because transfer from CFSU/SFS/ KVK to STATE /ADHOC/ SFS do not seems to be in order. Besides above, its further credit in these accounts could not be got verified in audit, due to non preparation/submission of relevant record.

Sr. No.	Letter Nos. & Date	Transfer from Account No.	Transfer to Account No.	Amount Transferred
1.	Bud.2-827/CSKHPKV/05/-16658-59 dated 15.05.2020	30309203497 (CFSU)	10640342351	18,17,448.00
2.	QSD./State/CSKHPKV/C omp/-2214-15 dated 26.03.2021	10640342419 (SFS)	10640342351	2,25,00,000.00
3.	QSD./State/CSKHPKV/C omp/-119 dated 03.06.2020	10364034231 7 (KVK)	10640342419 (SFS)	1,80,000.00
4.	No.Comp/Adhoc/CSKHP KV/2019/-225-26 dated 02.07.2020	30309203497 (CFSU)	10640342384 (Adhoc)	50,000.00
5.	QSD./State/CSKHPKV/C omp/-2197-98 dated 25.03.2021	30309203497 (CFSU)	10640342351	7,71,00,000.00
			<b>Total</b>	<b>10,16,47,448.00</b>

It is therefore, requested that non accountal of fund transferred, amounting to ₹10,16,47,448.00 in the Annual Account of 2020-21 may be explained with its further credit in the said accounts alongwith all relevant record and reason under which this amount was transferred to said accounts be given with detailed justification under intimation to audit.

**29 Non- Production of record pertaining to domestic income shown ₹ 3203.17 lacs.**

During the checking/ vetting of Annual Account of CSKHPKV, Palampur for the year 2020-21, it had been noticed that domestic income of ₹32,03,17,396.60 was shown earned as per Sr. No.-V under head domestic income(Receipt side) at page-1 of Annual Account of 220-21, as detailed below, but the complete relevant record i.e. cash books/

ledgers of the departments, source of income and bank pass books in respect of interest earned etc. was not shown/ got verified. Only register of compilation branch was put up to audit for checking. In absence of all relevant record pertaining to above mentioned income shown, it could not be got verified in audit that the income as mentioned in the register of compilation branch & shown in Annual Account of 2020-21, are as per actual records of the department:

Sr. No.	Particulars	Page No. of Annual Account	Amount
1.	Agriculture	C-1 (P-68)	128684412.50
2.	SCSP	C-2 (P-69)	18917448.00
3.	Fisheries	C-3 (P-70)	4100000.00
4.	Co-ordinated Project	C-4 (P-71)	303084.00
5.	Krishi Vigyan Kendra	C-5 (P-72)	279451.72
6.	ICAR Adhoc Project	C-6 (P-73)	151793.00
7.	Miscellaneous	C-7 (P-74)	95026.00
8.	Common Facilities & Service use	C-8 (P-75)	5913911.38
9.	FADP	C-9 (P-76)	38408.00
10.	Self Finance Scheme	C-10 (P-77)	90963051.00
11.	DBT/ DST	C-11 (P-78)	271150.00
12.	CMSC programme in Agri. Bio-tech	C-12 (P-79)	19700.00
13.	CAAST/NAIHP	C-13(p-80)	897395.00
14.	Student Fee Account	C-14 (P-81)	69682566.00
<b>Total:</b>			<b>32,03,17,396.60</b>

It is therefore, requested that the complete relevant record pertaining to the said domestic income shown as above may be got verified in audit at the earliest.

**30 Non- Production of Cash Books/ Pass Books for checking in Audit.**

On checking of the closing balances of different accounts of CSKHPKV, Palampur detailed from Page 118 to 120 in the Annual Account for the year 2020-21, the Cash Books and Pass Books/ Bank statement of these accounts were not submitted in audit for verification of figures/ closing balances shown in the above pages of Annual Account and these closing balances were got verified from the statement as prepared in Compilation Branch of Comptroller Office. The bank account numbers of these balances are also not mentioned in Annual Account. In absence of relevant record authenticity of the receipt and payment account could not be relied upon.

Therefore, it is requested that all the relevant/complete record pertaining to these closing balances may be got verified in audit, at the earliest. Beside it, from the perusal of record, it was noticed that few accounts operated in different outstations were not in operation from past many years as no transaction was held in these accounts and only amount of interest was being credited. Therefore, it is advised to look into the matter and if it is found that these accounts are not operational then may be closed and the amount in credit be transferred to the main account of University under intimation to audit.

**31 Non- production of record pertaining to amount invested in shape of FDRs/ TDRs Out of CPF, GPF & CPS.**

(i) On checking of the Receipt & Payment Accounts of CPF, GPF & CPS for the year 2020-21 as submitted by the concerned branch and as detailed at Page 121, 122 & 132 of the Annual Account 2020-21, it has been observed from the perusal of record that the amounts stand invested in shape of FDRs/ TDRs as on 01.04.2020 further increased/ decreased (due to new FDRs/ encashment of FDRs on maturity) on 31.03.2021 and the amount of interest accrued thereon is as per detail given below:

Sr. No.	Particulars	Opening balance as on 01.04.2020	Interest accrued during 2020-21	Closing balances of FDRs as on 31.03.2021
1.	CPF	23,73,43,032.00	2,81,94,393.00	25,92,27,976.00

2.	GPF	1,12,49,74,850.00	9,31,78,692.00	1,17,50,13,767.00
3.	CPS***	12,64,98,485.00	1,06,87,097.00	11,82,32,464.00

(\*\*\*In 2019-20 audit report closing balance of FDRs as on 31.03.2020 in respect of CPS account was shown as 13,58,80.128.00 whereas the actual closing balance of FDRs was Rs. 12,64,98,485. closing balance of Rs. 93,81,643 pertains to CPS saving account was inadvertently added in the balance of the FDRs, now the same has been corrected/rectified.)

But the amount shown as invested in shape of FDRs/TDRs and interest earned/accrued thereon could not be verified in audit because of the fact that the neither the investment register is prepared nor any detail of FDRs put up in audit. In absence of any record pertaining to FDRs and interest accrued thereon, **misappropriation of funds at any stage can't be denied.**

Therefore, the matter is brought to the specific notice of the higher authorities of the University for taking appropriate action at their end to ensure the proper maintenance of said record and to ensure that the interest accrued on FDRs is accurate under intimation to audit.

(ii) During checking of financial position of the GPF account as included in Annual Account of 2020-21, at page No. 122 and the reconciliation statement as put up by the fund branch(Comptroller Office) it is noticed that in the payment side of the annual account GPF advance paid has been shown as ₹ 1,33,43,370.00, whereas as per the reconciliation statement actual amount is ₹ 13,34,33,870.00 Therefore, difference of ₹ 12,00,90,500.00 in the annual account may be justified and rectified accordingly under intimation to audit.

(iii) In the financial position of GPF account ₹ 37,151.00 has been shown in the payment side as transfer to CPS/CPF but relevant record in this regard has not been put up to audit. No reason for transfer the amount to the above accounts has been given in the cash book. Therefore, factual position in this regard may be intimated to audit along with relevant record.



**32 Non accountal of interest amounting to ₹20.59 lacs on accrual basis in the books of accounts and other misc. observations in Pension Fund Receipt & Payment Account.**

(i) It is noticed that ₹4,00,00,000/- were shown invested in shape of FDRs/ TDRs from Pension Corpus fund which were further re-invested on maturity along with the amount of interest earned thereon, but the interest accrued on maturity of these FDRs amounting to ₹20,58,716.00 (as per detail given below) during the year 2020-21 was not credited in the Cash Book/ Ledger on accrual basis, beside this ₹20,60,008.00 were also not credited in 2019-20 and the same was pointed out vide Para No. 43 of audit report 2019-20. Now the actual value of FDRs had been increased from ₹4,00,00,000.00 to 4,41,18,724.00 This irregularity is against the accounting principles and the receipt & payment account of this fund does not reflect a true & fair view. Therefore, it is requested that reasons for non-credit of interest earned in the Cash Book/ Ledger may be fully justified & be included in the books of accounts at the earliest under intimation to audit so that the true & fair picture of the accounts could be depicted in the Annual Account.

Sr. No.	FDR No.	Date of Investment	Amount invested/ Principal Amount	Period	Rate of interest	Date of Maturity	Maturity Amount	Amount of interest earned	Maturity Amount as per audit calculation	Less interest given by Bank	Remarks
1.	38087749491	25.11.19	26596074	6 month	5.25%	19.05.2020	27286207	690133	27298803	12596	Reinvested with interest
	-do-	19.05.20	27286207	6 month	3.00%	15.11.2020	27689692	403485	27697035	7343	FDR matured on 15.11.2020 & further re-invested
2.	38665945683	03.02.20	7731967	1 year	6.10%	03.02.2021	8214516	482549	--	--	
3.	39116366230	03.02.20	7731967	1 year	6.10%	03.02.2021	8214516	482549	-	-	-
							<b>Total:</b>	<b>₹ 20,58,716.00</b>		<b>₹ 19939.00</b>	

(ii) It is observed that the amount of maturity in respect of Sr. 1 on 19.05.2020 comes ₹ 2,72,98,803.00 & on 15.11.2020 ₹2,76,97,035.00 (kindly refer above table) whereas maturity value had been shown as ₹2,72,86,207.00 & ₹2,76,89,692.00 respectively. Thus, the bank had given less credit of ₹19,939.00 on maturity of these FDRs. Therefore it is requested that the matter be taken up with the concerned bank regarding credit of less interest and factual position be intimated to audit at the earliest.

**(iii) Loss of Rs. 3.17 lacs to the university exchequer by making FDR on lower interest rate i.e. 3% only**

While checking the FDR No. 38087749491 it is noticed that Rs. 2,65,96,074 shown as invested for six months ( 25.11.2019 to 19.05.2020 ) for 5.25% interest rate. The FDR matured on 19.05.2020 with the maturity value of Rs. 2,72,86,207. The maturity value of Rs. 2,72,86,207 were further reinvested for next six months i.e. 19.05.2020 to 15.11.2020 at 3% interest rate only. The interest on savings was 2.70% during 2020-21. It is clear that university had invested huge amount at just 0.30% above the interest on savings. If the university had reinvested the FDR on 5.25% interest rate ( i.e. interest rate of previous period) or prevailing market rate, university could have earned Rs. 3,17,478 more as interest income. Therefore, matter may be taken up with the concerned bank and responsibility may be fixed to recover the loss of Rs. 3,17,478.00 from the person at fault.

(iv) On scrutinizing the Receipt and Payment Account of Pension Corpus Fund and Account of Pension Saving as included in the Annual Account of 2020-21 at page-129 and 131 respectively, it had been observed that the pension contribution of employees depicted in the Pension Corpus Fund at page-129 and credited in account number 30117402062, whereas the expenditure incurred on account of pension disbursement was debited from Account of Pension Saving bearing Account No. 37575579362. Beside it few payment other than pension are disbursed/ debited from Pension Corpus Fund and others from Account of Pension Saving. Thus maintaining two separate Receipt and Payments Account of Pension Fund was not in order and against the rules as well as accounting principles, which may either be justified or only one Pension Corpus Fund

Account be maintained in which all the receipts and payments relating there to be included so that the true and fair picture of Pension Corpus Fund could be depicted in Annual Account of the University.

**33 Regarding source of opening balance ₹36.57 lacs in Pensioner's Medical Reimbursement Receipt and Payment Account.**

The Receipt & Payment Account of Medical Reimbursement Pension Account was included/shown at Page-130 of the Annual Account 2020-21 after observation of audit as pointed out vide Para 41 of 2018-19 and also vide Para No. 44 of 2019-20 annual audit report.

On checking of concerned record it is noticed that on 01.04.2020, the opening balance of ₹36,57,155.00 was shown in this account as per ledger balance. But in absence of previous years relevant record the authenticity of this opening balance could not be ascertained.

Therefore, it is requested that all the relevant record of Medical Reimbursement in respect to Pensioners till it was operational alongwith receipts & expenditure included in the account may be put up at the earliest so that this opening balance could be got verified in audit.

**34 Annual account of Employee Welfare Fund- observation thereof**

(i) The reconciled financial position of the Employee Welfare Fund is put up in audit for verifying the figures as included in the Annual Account. But the ledgers and other relevant record of the Employee Welfare Fund had not been put up in audit. In absence of which complete financial position of the Employee Welfare Fund included in the Annual Account could not be verified.

It is therefore requested that the complete record of the account may be verified in audit at the earliest.

(ii) **Amount kept in Excess of day to day requirement in the saving account :-**

While checking the financial positions of the Employee Welfare Fund it was observed that on average ₹36,00,000.00 was kept idle in the saving account throughout the year instead of investing the same in shape of FDRs. Due to lack of financial management of the funds University had lost the opportunity to earn higher rate of

interest. Therefore, it is advised that on the basis of last few years financial statements, sufficient funds should be retained in the saving account for routine/ day to day requirements and excess amount, if any, may be invested in the shape of FDRs, so university could earn more income.

**35 Non- Production of Student Fund Receipt and Payment Account record by the Dean, College of Veterinary and Animal Sciences.**

The Student Funds, Receipt and Payment Account of Dean, College of Veterinary and Animal Sciences, as included at page-128 of Annual Account for the year 2020-21 was not got verified in audit due to the fact that the record pertaining to these w.e.f. 2018-19, onwards were also not checked/ verified in audit due to non-production of record by the department and this was pointed out vide Para No.35 2019-20 audit report. As the record/ figures are interlinked and without verifying the record of previous years the record of this year cannot be checked/verified.

Therefore, the matter is brought to the notice of the University authorities with the request to take necessary action at the earliest under intimation to audit.

**36 Non- Production of relevant record/ complete record by the Dean, College of Basic Sciences.**

The Student Fund, receipt and payment account of Dean (COBS) College of Basic Sciences as included at page No. 128 of Annual Account for the year 2020-21 was not got verified in audit due to non production of relevant record/information by the department as detailed below:

- i. On perusal of Receipt and Payment Account, Cash Book and other relevant record as submitted by the Dean, College of Basic Science in respect of Student Fund, it was noticed that the closing balance as on 31.03.2021 as per Pass Book was ₹ 14,93,552.43. By adding the amount of FDRs as on 31.03.2021 amounting to ₹ 5,80,76,004.00 the total closing balance comes to ₹5,95,69,556.43. But in the Cash book on 31.03.2021 (Page-20) the closing balance has been shown as ₹4,50,32,929.43. Thus, there is a difference of ₹1,45,36,627.00, therefore, reason for the same may be find out under intimation to audit.

- ii. In the Annual account 2020-21 in the receipt side ₹39,235.00 had been shown under the head "CCCR fund", whereas in the Cash book the same was shown/booked under "Misc. Head". Therefore, the same may be rechecked and rectified under intimation to audit.
- iii. In the Annual account 2020-21 in the payment side ₹ 19,32,899.50.00 had been shown under the head "CCCR fund", whereas in the Cash book the same was shown/booked under "Misc. Head". Hence, the same may be rechecked and rectified entry may be made under intimation to audit.
- iv. As per the entries made in the cash book total expenditure incurred under the head of "examination fee" comes ₹ 2,26,001.00. But the amount had been depicted in annual account 2020-21 ₹ 2,26,501.00 (as per page No. 128) i.e. ₹ 500.00 in excess. Therefore, reason for taking excess expenditure be either fully justified or the annual account be rectified to the extent under intimation to audit.
- v. On scrutinizing the Student Fund, Receipt and Payment Account of Dean, College of Basic Science for the year 2020-21, it has been observed from the information and record provided by the quarter concerned that ₹ 5,44,99,911.00 stands invested in fixed deposit receipts/ term deposit receipts as on 01.04.2020, which had been increased up to ₹5,80,76,004.00 as on 31.03.2021. and interest of ₹ 35,76,093.00 accrued thereon during the year 2020-21 as per record submitted by the O/o Dean, COBS. But the amount of interest accrued/received by the quarter concerned could not be verified in audit because of the fact that the investment register was not prepared properly and the basic information such as rate of interest, period etc. were not recorded in the investment register. **In absence of proper record of fixed deposit receipts the misappropriation of funds at any stage cannot be denied.**

Therefore, the matter is brought into the specific notice of higher authorities of the University for taking appropriate action at their end by ensuring maintenance of its record at the earliest under intimation to audit.

### 37 Annual account of Dean Post Graduate-Observations thereof.

- (i) **Non depiction of Fixed Deposit Receipts of ₹ 305.49 lacs in Annual Account and other miscellaneous observations in the Student Fund Account of Dean, Post Graduate.**

During the checking of Student Funds, Receipt and Payment Account as included in the Annual Account of 2020-21, it had been observed from the information provided by

The Dean, Post Graduate that a sum of ₹ 2,83,05,015.00 (as on 31.03.2020) invested in shape of FDRs/ TDRs which increased up to ₹ 3,05,48,903.00 (as on 31.03.2021). But this amount of fixed deposit receipts was still not incorporated in the Annual Account of 2020-21 despite the fact that the matter was pointed out vide Para 39 of Annual Audit Report 2019-20, which is a serious irregularity. Beside this the interest accrued on fixed deposit receipts had not been credited in the cash book on accrual basis, which is against the accounting principles.

Therefore reason for not depicting such a huge amount of fixed deposit receipts along with interest earned in the Annual Account may be fully explained besides reconciling and rectifying the Annual Account accordingly at the earliest under intimation to audit.

(ii) On checking the record pertaining to fixed deposit receipts submitted by the quarter concerned it is noticed that on maturity of the FDRs the interest of 2 Nos. FDR's, as per detail given below was less credited by the bank amounting to ₹ 17,250.00.

Sr. No.	FDR No.	Date of Investment	Amount invested/ Principal Amount (₹)	Period	Rate of interest	Date of Maturity	Interest allowed (₹)	Interest due(₹)	Less interest given by bank (₹)
1.	373514 49088	06.12.2019	5666216	1 year	5.91%	04/12/20	333743	342368	8,625.00
2.	373514 50627	06.12.2019	5666216	1 year	5.91%	04/12/20	333743	342368	8,625.00
Less interest given									₹ 17,250.00

Therefore, the matter may be taken with the concerned bank and efforts be made to recover the same under intimation to audit.

**(iii) Amount kept in excess of routine requirement in the saving bank account**

While checking the financial positions of Dean Post Graduate account, it was observed that on average ₹3,00,00,000.00 was kept idle in the saving account through out the year instead of investing the same in shape of FDRs to get higher interest. Due to lack of financial management of the fund the opportunity to earn higher rate of interest had been lost. Therefore, it is advised that on the basis of last few years financial statements, sufficient funds should be retained in the saving account for routine/day to day

requirements and excess amount, if any, may be invested in the shape of FDRs to earn more income.

(iv) In the cash book (entry at page no. 118) ₹ 3,27,627.00 has been shown as credited vide FDR No. 36827605922 on dated 29.01.2021 under the "Misc. Head". But relevant record in this regard had not been put up to audit. Neither the amount had been taken in the FDR register nor complete narration had been given in the cash book, hence it was not clear from the record whether this amount pertain to the student fund or not and due to this authenticity of the receipt and payment account could not be relied upon. Therefore, complete record in this regard may be put up to audit.

(v) As per entry made in the cash book at page No 106 & 107 ₹ 2400.00 (800+1600) had been shown under head Thesis Charges, whereas in the annual account 2020-21 ₹2400.00 has been taken as "Infra fund" head. Due to this irregularity closing balance of Infra fund has been increased by ₹ 2400.00 and Thesis head has been decreased by ₹2400.00. Therefore, the same may be justified and closing balance of the Thesis head and Infra head may be corrected under intimation to audit.

### **38 Non production of relevant record/ information by Dean, College of Community Science**

On scrutinizing the Receipt and Payment Account of Student Fund Account of Dean, College of Community Sciences as included in the Annual Account of 2020-21. The annual account for the year 2020-21 could not be got ticked in audit due incomplete record/ non production of relevant record as enumerated below:

(i) Dean college of Community Science had shown ₹ 3,92,875.00 as interest earned from the FDRs during the year 2020-21 and closing balance of FDRs as on 31.03.2021 ₹69,88,263.00. But the same could not be verified in audit due to non maintenance of investment register properly and non authentication of the FDRs from the concerned bank.

(ii) The total balance of fixed deposit receipts amounting to ₹65,95,388.00 as on 31.03.2020 was shown as expenditure in the head Development Fund on 01.04.2020 (page-165) in the cash book resulting the total expenditure in this head increased by this amount. Due to inclusion of amount invested in shape of fixed deposit receipts as expenditure was against the accounting principles and thus create a fictitious image of the accounts of the department, which is not in order. Therefore it is requested that Annual Account may be rectified to the extent under intimation to audit.



- (iii) Difference in closing balance of 2018-19 Annual Account amounting to ₹2,94,891.50 as detailed in Para- 39(IV) of Annual Audit Report of 2018-19 and Para No. 40 of Annual Audit Report 2019-20 was still not rectified in the Annual Account of 2020-21 and it was again prepared with less opening balance resulting lesser closing balance for the year 2020-21 .
- (iv) The expenditure under “Examination Head” as per Cash Book account came/shown ₹2,08,618.00, whereas in Annual account expenditure under this head has been shown in the “Development Fund”. Due to this irregularity total of the “Development Fund” had been increased by ₹ 2,08,618.00 and vice versa. Thus, reasons for which may be explained and the Annual Account be rectified to the extent under intimation to audit.
- (v) As per the entry made in the cash book at page No. 170 at Sr. No 92 & 93 a cheque No. 846961 dated 19.03.2021 was issued for ₹ 15,556.00(4,230+11,326) whereas as per bank statement the payment had been actually made on dated 25.03.2021 for ₹7,15,556.00 .Thus, it was clear that payment of ₹ 7,00,000.00 had been made in excess & this is a serious lapse and same may be investigated and overpayment of ₹ 7,00,000.00 may be got recovered from the person at fault under intimation to audit.
- (vi) As per the entry made in the cash book at page No. 169 at Sr.No. 72 a cheque No. 846941 dated 08.02.2021 was issued for 4,950.00 ,whereas as per the bank statement the payment had been actually made for ₹ 6,950.00 on dated 23.03.2021. Hence, the same may be justified and overpayment of ₹2,000.00 may be got recovered from the person at fault under intimation to audit.
- (vii) As per the entry made in the cash book at page No. 165 at Sr.No. 11 a cheque No. 791716 dated 20.07.2020 was issued for 2,863.00, whereas as per the bank statement the payment had been actually made for ₹ 2,683.00 on dated 24.07.2020. Therefore, factual position of overpayment ₹ 180.00 may be intimated to audit or the same may be got recovered from the person at fault.
- (viii) A cheque No. 795728 was issued on dated 01.09.2020 for ₹ 1,500.00 as per the entry made at cash book vide Page No. 166 and Sr. 34, whereas neither the cheque had been presented for payment till 31.03.2021 nor the same included in the reconciliation

statement. Therefore, reason for the same may be justified and needful may be done as per rule under intimation to audit.

(ix) While checking the cash book it was noticed that some entries has been entered twice in the receipt side of the cash book as per the detail below:

Sr. No.	Cash Book Page No	Entry No.	Amount (₹)	Sr. No. of re-entry)
1	167	6	2041	11
2	167	7	1500	12
3	167	8	541	13
4	167	9	1547	14
5	167	10	2041	15
		<b>Total</b>	<b>₹ 7,670.00</b>	

There was double print of the above entries in the bank statement and it seems that entries have been made in the cash book on the basis of bank statement, which is against the accounting principles. Due to this irregularity/mistake amalgamated fund is not presenting true and fair position. Thus, this types of mistakes may be rechecked at own level and be corrected under intimation to audit, further instructions may be issued to the quarter concerned to maintain the accounts as per accounting principles and procedures.

(x) In the cash book at Page No. 168 and entry No. 43(c) ₹ 1500 had been shown under the "Development Head" of the receipt side as received from Acad and in the annual account Dean, College of Community Science had given remarks that "₹ 13500.00 was difference of ₹ 15000.00 instead of ₹ 1500.00 receipt side E/P 43/168". But while checking the bank statement neither ₹ 15000.00 nor ₹ 1500.00 was found credited in the bank account. Beside this, no remarks had been given in the cash book regarding this difference. Hence, the factual position may be intimated to audit and same may be got rectified under intimation to audit.

(xi) As per the bank statement the bank has deducted ₹1327.50 on dated 20.08.2020 as MCC issue charges. Normally these types of charges are not deducted from

Government Organizations/ Board/ Corporations etc. Therefore, matter may be taken with the concerned bank and endeavor may be made to recover the charges under intimation to audit.

**39 Non- Production of relevant record by the Dean, College of Agriculture.**

The Student Fund, receipt and payment account of Dean College of Agriculture, as included at page No. 128 of Annual Account for the year 2020-21 was not got verified in audit due to non production of relevant record by the department as enumerated below:

(i) Expenditure as on 31.03.2021 under the “Amalgamated Fund” Head has been shown as ₹ 58,24,869.00 in the Annual Account but the same could not be got verified in audit because of incomplete entries in the cash book.

(ii) ₹2600 has been shown at Page No. 17 in the receipt side of the cash book under the head “Old Semester Fees” but record pertaining to this entry had not shown to audit.

(iii) Dean college of Agriculture had shown ₹ 32,47,472.00 as interest earned from the FDRs during the year 2020-21 and ₹ 3,13,80743.00 as closing balance of FDRs as on 31.03.2021. But the same could not be verified in audit due to non maintenance of investment register properly and non authentication of the FDRs from the concerned bank.

Thus, the whole matter is brought to the specific notice of higher authorities of CSKHPKV, for taking immediate necessary action under intimation to audit.

**40 Annual account of Student Welfare Organization- observations thereof.**

**(i) Non- production of record pertaining to amount invested in shape of FDRs/ TDR**

On checking of the Receipt & Payment Account of Student Fund operated by Student Welfare Organization for the year 2020-21 as detailed at Page No. 126 of the Annual Account 2020-21, it had been observed from the perusal of record that the amounts stand invested in shape of FDRs/ TDRs as on 01.04.2020 for ₹ 2,56,02,159.00 further increased to ₹ 2,77,69,715.00(due to new FDRs/ reinvestment) on 31.03.2021. But the amount shown as invested in shape of FDRs/TDRs and interest earned/ accrued thereon could not be verified in audit because of the fact that the neither the investment register was prepared properly nor any detail of FDRs put up to audit. In absence of any record pertaining to FDRs and interest accrued thereon, misappropriation of funds at any stage can't be ruled-out.

Therefore the matter is brought to the specific notice of higher authorities of University for taking appropriate action at their end to ensure the proper maintenance of said record and to ensure that the interest accrued on FDRs is accurate under intimation to audit.

**(ii) Wrong debit by bank for ₹ 2385.00**

While checking the bank statement, it was noticed that bank had deducted ₹2385.00 for misc. services such as Excess credited in SB and CDM charges as detailed below:

Sr. No.	Dated	Amount	Remarks
1.	03.02.2021	59	Excess credit in SB
2.	03.02.2021	59	Excess credit in SB
3.	03.02.2021	59	Excess credit in SB
4.	04.02.2021	59	Excess credit in SB
5.	05.02.2021	59	Excess credit in SB
6.	05.02.2021	59	Excess credit in SB
7.	05.02.2021	59	Excess credit in SB
8.	05.02.2021	25	CDM Charges
9.	05.02.2021	59	Excess credit in SB
10.	05.02.2021	59	Excess credit in SB
11.	05.02.2021	59	Excess credit in SB
12.	05.02.2021	59	Excess credit in SB
13.	06.02.2021	59	Excess credit in SB
14.	06.02.2021	59	Excess credit in SB
15.	06.02.2021	59	Excess credit in SB
16.	06.02.2021	59	Excess credit in SB
17.	06.02.2021	59	Excess credit in SB
18.	06.02.2021	59	Excess credit in SB
19.	06.02.2021	59	Excess credit in SB
20.	06.02.2021	59	Excess credit in SB
21.	06.02.2021	59	Excess credit in SB

22.	08.02.2021	59	Excess credit in SB
23.	08.02.2021	59	Excess credit in SB
24.	08.02.2021	59	Excess credit in SB
25.	08.02.2021	59	Excess credit in SB
26.	08.02.2021	59	Excess credit in SB
27.	09.02.2021	59	Excess credit in SB
28.	10.02.2021	59	Excess credit in SB
29.	12.02.2021	59	Excess credit in SB
30.	15.02.2021	59	Excess credit in SB
31.	15.02.2021	59	Excess credit in SB
32.	15.02.2021	59	Excess credit in SB
33.	16.02.2021	59	Excess credit in SB
34.	16.02.2021	59	Excess credit in SB
35.	17.02.2021	59	Excess credit in SB
36.	18.02.2021	59	Excess credit in SB
37.	19.02.2021	59	Excess credit in SB
38.	19.02.2021	59	Excess credit in SB
39.	19.02.2021	59	Excess credit in SB
40.	20.02.2021	59	Excess credit in SB
41.	20.02.2021	59	Excess credit in SB
<b>Total</b>		<b>₹2385.00</b>	

This types of charges are normally not deducted from Government Organizations/ Board/ Corporations etc. Therefore, matter may be taken with the concerned bank and efforts should be made to recover the above charges under intimation to audit.

(iii) While checking the cash book it was noticed that at Page No. 106 in the receipt side ₹ 3,08,922.00 had been depicted as withdrawal of FDR including interest under Misc. Head resulting the total income in this head increased by adding the principal amount and create a fictitious image of the accounts of the department, which is not in order. Therefore it is requested that Annual Account may be rectified

to the extent under intimation to audit.

**41 Annual account in respect of Purchase Fee Account being operated by University Health Centre- observation thereof.**

While checking the annual account of Purchase Fee Account for the year 2020-21 it was noticed that during the year the bank had deducted ₹3,068.00( 52 times @ ₹ 59 each) as excess cash deposit charges on different dates and further reverted ₹ 4,366.00 (₹ 2,714.00 on dated 14.09.2020 and ₹ 1,652.00 on 20.03.2021). It was noticed that the department had not prepared Bank Reconciliation Statement and in the absence of the BRS it was not clear that amount reverted by the bank belongs to which period. More over it was also noticed that entries have been made in the cash book from the bank statement, which was against the accounting principles and needs to be justified.

Beside this in the cash book amount deducted as excess cash deposit charges had been shown as expenditure and amount reverted by bank has also shown as income. Due to this irregularity/mistake annual account was not presenting true and fair position and presenting fictitious image of the accounts, which was not in order. Therefore it is requested that Annual Account may be rectified to the extent under intimation to audit.

**42 Non Production of Record by the Construction Division for verification of Annual account for the year 2020-21.**

The record pertaining to Construction Division in respect of Misc. Receipts, expenditure of capital/ maintenance works, other expenditure as mentioned at page-82-83, 113-116 and Annual Receipt and Payment Account of security/ Earnest Money at page-127 as included in the Annual Account of 2020-21 could not be checked/ verified in audit, because of the fact that the record pertaining to these for the year 2016-17, onwards were also not got checked/ verified in audit due to non production of record by the quarter concern as even after this was pointed out vide Para 37 of 2019-20

annual audit report. Since the record/ figures are interlinked and without verifying the record of previous years the record of this year cannot be checked.

Therefore the whole matter is brought to the specific notice of higher authorities of CSKHPKV, for taking immediate necessary action under intimation to audit.

**43 Miscellaneous observations with regard to audit of Different Revolving Fund Accounts.**

On checking of Financial Position of Revolving Funds as included in the Annual Account of 2020-21 at page : 135 to 143, the following irregularities had been observed, which may be attended to at the earliest:-

(i) The closing balance as per Annual Account 2019-20 and opening balance as on 01.04.2020 in respect of revolving fund scheme (Sr.No.19) A-37-20, Estt. of Hort. Nursery and Earth while You Learn was ₹ 3,47,360.05, whereas in the reconciled statement submitted in audit it was mentioned as ₹3,47,360.55. Thus ₹0.50 excess opening balance shown in the reconciled statement. Reasons for which may be recorded in writing and rectified under intimation to audit.

(ii) From the perusal of revolving funds detail as included in the Annual Account 2020-21, it appears that many revolving funds were inoperative as neither any income was generated nor any expenditure was incurred from these revolving funds in the year 2020-21, the detail of which is given below:

Sr. No.	Name of Department	Page/ Sr. No. of Annual Account	Revolving Fund code
1.	Scientist Incharge ,KVK, D/kuan	135/10	A-24-87
2.	Scientist Incharge, KVK, Una	136/24	A-43-89
3.	Dean, COHS, Palampur	136/26	A-45-28
4.	Dean, COVAS	137/36	A-59-37
5.	Director of Extension Education	138/41	A-65-35
6.	Director of Research	138/42	A-66-34
7.	The Comptroller	138/45	A-71-11

8.	Head, Deptt. of Agro-forestry	138/48	A-75-21
9.	Assoc. Dir., RRS, D/kuan	139/52	A-79-73
10.	Agriculture Engineering	139/53	A-83-13
11	Estate Organization	139/58	A-88-32
12	Kukumseri	139/63	A-94-94
13.	Dean, COHS	140/68	A-98-28
14	Head, Horticulture	140/70	B-11-22
15	Assoc. Director, RRS, D/kuan	140/75	B-16-73
16	Sangla	140/78	B-21-83
17	Kukumseri	140/80	B-23-74
18	Assoc. Director, RRS, D/kuan	140/83	B-27-73
19	Kukumseri	141/84	B-28-74
20	Lari	141/85	B-29-85
21	Sangla	141/86	B-30-83
22	Microbiology, COBS	141/87	B-32-27
23	Bajaura	141/88	B-34-72
24	Malan	141/91	B-39-118-77
25	Seed Science	141/92	RF:119-36
26	Kukumseri	141/94	RF:121-74
27	ITC (D/Research)	141/95	RF:122-49
28	Sangla	141/97	B-46(RF:125-83
29	COVAS	142/100	B-50 RF: 129-37
30	COHS	142/107	B-59 RF-140-28
31	Vegetable Science	142/110	B-63 RF: 144-20

It is therefore requested that factual position in respect of these revolving funds may be intimated to audit and if these revolving funds are not in operation now then these may be closed and the balance available in these revolving funds may be transferred to the



University main account under intimation to audit.

(iii) On perusal of revolving funds detail as included in Annual Account of 2020-21 it was noticed that the Financial Position of revolving fund of CPDU (B-57-138-11) and College of Community Science (B-49-128-28) not included in the Annual Account of CSKHPKV, Palampur from the date of their start i.e. 2014-15 and 2010-11, irrespective of the fact that this was pointed out vide Para 34(iii) of Annual Audit Report for the year 2019-20. Non-inclusion of Financial Position of these revolving funds did not put a clear and true picture of the accounts of the University, reasons for which may be explained and the financial position of these revolving fund be included in the Annual Account, at the earliest.

In addition, it may also be enquired & ensured at your own level that financial position of all the revolving funds be included in the Annual Account under intimation to audit so that the Annual Account of University could depict a clear and true picture of the University accounts.

(iv) The reconciled financial positions of the revolving funds at the level of Comptroller Office were put up in audit for verifying the figures as included in the Annual Account. But the ledgers and other relevant record of revolving funds prepared in the concerned departments had not got verified in audit. In absence of which complete financial position of revolving funds included in the Annual Account could not be verified.

It is therefore requested that the complete record of these revolving funds maintained at the level of departments may be verified in audit at the earliest.

**(v) Large amount kept in saving bank account rather than investing in the shape of FDR/TDR**

During checking of financial position of revolving funds as included in Annual Account of 2020-21, it had been noticed that the huge balance of maximum revolving funds were lying in saving bank accounts of the concerned departments as on 31.03.2021, some examples of which are given below:

Sr. No.	Revolving Fund Code	Name of Department	Closing Balance as on 31.03.2021 (₹)
1.	RF- A-15-32	A.E. maintenance	60,08,446.09
2.	RF -A-23-86	KVK, Bajaura	33,19,894.00
3.	RF-A-32-72	HAREC, Bajaura	18,99,032.00
4.	RF-A-41-43	Animal Breeding	31,64,523.98
5.	RF-A-42-44	Animal Nutrition	1,18,85,266.11
6.	RF-A-40-88	KVK, Bara	33,63,457.36
7.	RF-A-43-89	KVK, Una	28,45,358.86
8.	RF-A-50-90	KVK, Mandi	53,43,159.67
9.	RF-A-52-29	Library	48,19,440.17
10.	RF-A-53-11	The Comptroller	2,32,77,663.16
11	RF-A-54-35	D.E.E.	34,91,162.04
12	RF-56-47	Tea Husbandry	18,10,244.69
13.	RF-A-57-22	Horticulture	39,05,377.04
14.	RF-A-64-11	The Comptroller	73,45,706.11
15.	RF-67-37	COVAS	25,70,388.18
16	RF-A-77-32	Executive Engi.(C).	38,92,270.44
17	RF-A-83-91	KVK, Kangra	19,20,209.33

18	RF-A-92-35	D.E.E.	32,31,807.60
19	A-94-94	Kukumseri	20,07,869.58
20.	RF-A-97-55	Nodal Office	65,02,937.45
21.	RF-117-73	HAREC, D/kuan	30,60,560.50
22	RF-139-32	Estate Office	40,80,360.50

The above table shows that a huge amount kept in saving accounts by the different departments if the amount after keeping in view the day to day expenditure by the departments had invested in higher rate of interest i.e. in fix deposits/time deposits must had got higher interest and also increased the income of university but due to lack of financial management the university had earned a lower interest due to keeping the huge funds in the saving accounts and resulted the loss of interest.

It is therefore advised to have proper financial management of the Revolving Funds, so that the financial position of the University be improved without affecting day to day activities of the revolving funds.

(vi) Reconciled Financial Position of following revolving funds as included in Annual Account 2020-21 not been verified in audit :-

Sr. No.	Sr. No. of Annual Account	Revolving Fund Code	Name of Department
1.	5	A-15-32	Assistant Engineer, Maintenance
2.	10	A-24-87	KVK, Dhaulakuan
3.	24	A-43-89	KVK, Una
4.	36	A-59-37	Dean, COVAS
5.	48	A-75-21	Head, Agro-Forestry
6.	52	A-79-73	HAREC, D/kuan
7.	53	A-82-13	Agriculture Engineering
8.	63	A-94-94	Kukumseri

9.	64	B-71-11	Comptroller Office
10.	70	B-11-22	Deptt of Horticulture
11.	75	B-16-73	HAREC, D/kuan
12.	76	B-17-87	KVK, D/kuan
13.	78	B-21-83	Sangla
14.	83	B-27-73	HAREC, D/kuan
15.	85	B-29-85	Lari
16.	86	B-30-83	Sangla
17.	87	B-32-27	Microbiology, COBS
18.	95	B-RF43-122-49	ITC(Director of Research)
19.	97	B-46RF-125-83	Sangla
20.	100	B-50RF-129-37	COVAS
21.	110	B-63-RF144-20	Vegetable Science

It is therefore, requested that the reconciled financial position of these revolving funds may be got verified in audit at the earliest.

(vii) On checking of record as submitted by the compilation branch, it was noticed that the reconciled expenditure statement of one No. revolving fund bearing code B-72-153-36 was attached in the file. The detail of which is given below:

Sr. No.	Opening Balance as on 01.04.2020	Income (₹)	Interest (₹)	Total (₹)	Exp. (₹)	Closing Balance (₹)
1.	0	3,90,000.00	2,773.00	3,92,773.00	87,506.50	3,05,266.50

This revolving fund was not included in the Annual Account of 2020-21. Beside this R/F B-71-061-11-(B) was attached with reconciled statement of 2019-20(already reported vide Para No. 34(vii) of audit report of 2019-20) had also not been taken in the reconciled expenditure statement as well as in the annual account. Therefore, non-inclusion of Financial Position of these revolving funds do not depict a clear and true picture of the accounts of the University, reasons for which may be explained and the

financial position of the above revolving fund be included in the Annual Account, at the earliest under intimation audit.

**(viii) Poor Performance of Revolving Fund A-36-91( Grass seed Production) of KVK Kangra**

While checking the reconciled statement and financial position of the revolving fund for the year 2020-21 it was noticed that expenditure of ₹ 88,274.61 was incurred in the month of February 2021 and no income was generated during the whole year only interest income of ₹ 2,481.00 was received. Now KVK Kangra has only ₹ 4570.39 as closing balance as on 31.03.2021. From the above facts, it is quite clear that financial position of the revolving fund is very poor and it will be very difficult to meet out the expenditure in near future. Therefore, to run the revolving fund smoothly and in profit, efforts should be made to improve the financial position of the revolving fund under intimation to audit.

**(ix) Wrong total taken in the Revolving fund for Milk Product (B-71-RF-152-37) of COVAS**

While checking the reconciliation statement and financial position of the revolving fund for the year 2020-21 it was noticed that ₹ 1,00,000.00 has been shown credited in the reconciliation statement in the month of October, 2020 but the same had not been taken in the annual account. Due to this irregularity/mistake closing balance of the revolving fund as on 31.03.2021 had been depicted as ₹ 32,058.50 instead of actual balance of ₹ 1,32,058.50. Thus, this mistake may be rechecked and be corrected in the annual account of the Revolving fund of Milk product under intimation to audit.

**(x) Non Updating of bank accounts/statements of the Revolving Fund**

While checking the financial position of the revolving fund accounts for the year 2020-21, it is noticed that opening balance as on 01.04.2020 and closing balance as on 31.03.2021 of some revolving fund accounts are same and it seems that bank accounts/ statements have not been updated by the concerned departments, detailed as below:

Sr. No.	Department	R/F Code	Opening Balance (₹)	Closing Balance (₹)
1	KVK D/Kuan	A-2487	3,30,692.79	3,30,692.79


2	KVK Una	A-43-89	28,45,358.86	28,45,358.86
3	Dean Covas	A-59-37	67,456.45	67,456.45
4	Agroforestry	A-75-21	41,447.84	41,447.84
5	RSS D/kuan	A-79-73	4,493.60	4,493.60
6	Agriculture Engineering	A-82-13	1,45,025.13	1,45,025.13
7	Estate Office	A-88-32	40,545.60	40,545.60
8	Kukumseri	A-94-94	20,07,869.58	20,07,869.58
9	RSS Dhaulakuan	B-16-73	35,735.31	35,735.31
10	Sangla	B-21-83	300,463.00	300,463.00
11	Dhaulakuan	B-27-73	18,901.42	18,901.42
12	Lari	B-29-85	52,961.37	52,961.37
13	Sangla	B-30-83	5,609.00	5,609.00
14	Microbiology, COBS	B-32-27	1,11,688.00	1,11,688.00
15	Bajaura	B-34-72	2,00,000.00	2,00,000.00
16	ITC	B-43- 122-49	6,71,155.00	6,71,155.00
17	Sangla	B-46- 125-83	1,59,980.00	1,59,980.00
18	COVAS	B-50- 129-37	2,57,063.00	2,57,063.00
19	Vegetable Science	B-63- 144-20	1,49,687.50	1,49,687.50

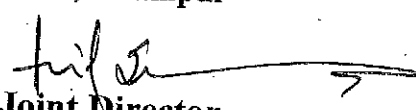
Therefore, it is advised that bank account/statement of the above revolving fund accounts may be updated and compliance be shown to audit.

44.

**Conclusion:**

The main sources of receipts/income of the University are grants-in-aid from H.P. State Govt. and Govt. of India. The total domestic income including the amount of paid seats in various colleges and 10-15% institutional charges debited to all the projects is less than five percent of the total income which is required to be increased to meet out the increasing expenditure of the University. The University administration should make the road map for commercial use of guest/rest houses and farmers hostels whenever these are not required for University activities. In many Departments like Floriculture, Vegetable, Tea and Fisheries etc. there is a huge scope for increasing the income. Besides taking steps for increasing the income, it is also very important to curtail the expenditure. Huge recoveries on account of wrong pay fixations, grant of advance increments, promotions made in personal promotion scheme and career advancement scheme have been pointed out in audit, but for the last so many years the required action has not been taken despite of clarifications issued by the Government. Special drive to settle the outstanding Audit Paras need to be initiated besides to take suitable action for the adjustment of outstanding advances as desired by the Additional Chief Secretary (Finance) vide item No. 124 (8) of the 124<sup>th</sup> meeting of the Finance Committee held on 06.11.19.

  
Deputy Controller (Audit),  
Resident Audit Scheme,  
CSK HPKV, Palampur

  
Joint Director  
HP State Audit Department  
Shimla-171009

Counter Signature

  
Director  
HP State Audit Department  
Shimla-171009

## **Part- II**

### **Last Audit Report**

(I) Last audit report for the year 2019-20 was issued by this department vide letter No.Fin(LA)H(2)C(15)XI(II)320-Vol-56-6152-57 Dated 25.07.2023 and the authority was requested to submit the annotated reply to the audit observations incorporated in audit report. Majority of the departments have not taken interest for the settlement of audit paras. This not only defeats the very purpose of audit but also causes increase in number of paras every year. The matter is brought into the notice of the higher authorities. However, the latest position of outstanding & settled audit paras (as on **31 .03.2023**) of previous audit reports are as under and the University authorities are again requested to expedite the pace of settlement.

(II) During the period of current audit report the matter for settlement of old audit paras was taken up several times with the University administration and also launched special campaigns to review the old paras of previous audit reports and settled 02 main paras, 02sub-paras and 13 audit requisition and recovery to the tune of ₹ 251042.00 has been made. The full detail of which is given in **Annexure-E** of this report.

(III) The year wise detail of outstanding audit requisitions (as on 31.03.2023) of various departments of University is given in **Annexure-F**. The concerned heads of the departments are requested to take immediate necessary steps for the settlement of outstanding audit requisitions.



**Details of outstanding audit paras incorporated in previous Audit Reports**  
**i.e. 1988-1989 to 2019-20**

Sr. No.	Period	Detail of Outstanding Paras					No. of Paras	Total No. of paras
		1	2	3	4	5		
1	1988-89	15(B)					1	1
2	1989-90	19(T)	19(I)	19(2)(2)	19(2)(3)	19(3)(2)	5	6
3	1992-93	41					1	7
4	1996-97	21					1	8
5	1997-98	17					1	9
6	1998-99	20	24(3)	24(4)			3	12
7	1999-2K	17	29				2	14
8	2000-01	15					1	15
9	2001-02	21	24	27	29		4	19
10	2002-03	8	9				2	21
11	2003-04	11	12(1)	12(2)	12(3)	12(4)		
		12(6)	12(7)	12(8)	12(9)	12(10)		
		12(11)	12(12)	14	15		14	35
12	2004-05	8	16	21(a)			3	38
13	2005-06	10	15	18	20	23		
		28(1)	28(2)	28(5)	28(6)	28(11)		
		29(2)(i)	29(2)(iv)	29(2)(v)	29(5)	30(2)		
		30(3)	30(4)(i)	30(4)(ii)	30(6)(i)	30(6)(ii)		
		30(7)	31(1)(ii)	31(1)(iii)	31(1)(iv)	31(1)(v)		
		31(1)(vi)	31(1)(vii)	31(1)(viii)	31(2)	32(i)		
		32(ii)	33(i)	33(ii)	33(iv)	33(v)	35	73
14	2006-07	11	15	16	17(1)	17(3)		
		17(4)	17(5)	17(6)	17(7)	17(10)		
		17(11)	17(12)	17(13)(i)	17(13)(ii)	17(14)		
		17(16)	17(17)(i)	17(17)(ii)	17(17)(iii)	17(17)(i v)		

		17(17)(v)	17(17)(vi)	17(17)(vii)	23	26(ii)		
		26(iii)	26(v)	26(vi)			28	101
15	2007-08	10(5)	11	12	13	20		
		21	23	27(i)	27(ii)	27(iii)		
		27(iv)	27(v)	27(vi)	27(vii)	27(viii)		
		27(ix)	28				17	118
16	2008-09	8	11	12	13	16		
		17	18	21	24	25		
		26(i)	26(ii)	26(iii)	26(iv)	26(v)		
		26(vi)	27(i)	27(ii)	27(iii)	27(iv)		
		29(a)	29(b)	29(c)(ii)	29(f)(i)	29(h)		
		29(i)	29(j)				27	145
17	2009-10	11	12	15	16			
		17	19	21	24(1)	24(2)		
		24(3)	24(4)	26	27			
		29					14	159
18	2010-11	10	11	12	13	15		
		16	17	18(i)	18(ii)	18(iii)		
		18(iv)	18(v)	18(vi)	18(vii)	19		
		20	21	22	23	24		
		25	26				22	181
19	2011-12	10(A)(1)	10(A)(2)	10(A)(3)	10(A)(4)	10(A)(5) (i)		
		10(A)(5)(ii)	10(A)(5)(iii) )	16	17	19		
		21	23	24	25	26	15	196
20	2012-13	10(a)(i)	10(a)(ii)	10(a)(iii)	10(b)(i)	10(b)(ii)		
		11	13	15(1)	15(2)	15(3)		
		15(4)	15(5)	16	17(i)	17(ii)		
		17(iii)	17(iv)	18	19	20(1)(i)		
		20(1)(ii)	20(2)(i)	20(2)(ii)	20(3)(a)(i)	20(3)(a) (ii)		
		20(3)(b)(i)	20(3)(c)(i)	20(3)(c)(ii)	20(3)(d)	20(3)(e)		

		20(3)(f)	20(3)(g)	20(4)	20(5)(i)	20(5)(ii)		
		20(6)(i)	20(6)(ii)	20(6)(iii)	20(7)	20(8)		
		20(9)(a)(i)	20(9)(a)(ii)	20(9)(a)(iii)	20(9)(a)(iv)	20(9)(b) (i)		
		20(9)(b)(ii)	20(9)(b)(iii)	20(10)			<b>48</b>	<b>244</b>
21	<b>2013-14</b>	12	13	14(A)(i)	14(A)(ii)	14(B)		
		14(C)	14(D)	15(i)	15(ii)	16		
		17	19,	20	21	22		
		23(1)	23(2)	23(3)	23(4)	23(5)		
		23(6)	24(1)	24(2)	24(3)	25		
		26	29	30(1)	30(2)			
		30(2)(i)	30(2)(ii)	30(2)(iii)	31(i)	31(ii)		
		31(iii)	34	36	37	38		
		39	40(1)	40(2)	40(3)	41(1)		
		41(2)	41(3)	42			<b>47</b>	<b>291</b>
22	<b>2014-15</b>	10	11	12	14	18(iii)		
		16	17	18(i)	18(ii)	19(i)		
		19(ii)	19(iii)	19(iv)	21	22(i)		
		22(ii)	22(iii)	22(iv)	22(v)	23		
		24	25	26	27	28		
		29	30				<b>27</b>	<b>318</b>
23	<b>2015-16</b>	10(i)	10(ii)	11	12	13		
		14	15	16	18			
		26	27	28	29	30		
							<b>14</b>	<b>332</b>
24	<b>2016-17</b>	10	11	12	13	14		
		15	16	17	18	19		
		20	21	22	23	24A(i)		
		24A(ii)	24A(iii)	24A(iv)	24A(v)	24A(vi)		
		24A(vii)	24A(viii)	24A(ix)	24A(x)	24B(i)		
		24B(ii)	24B(iii)	24C (i)	24C(ii)	24D(i)		
		24D(ii)	24 (E)	24(F)	24(G)	24(H)		
		24(I)	24J(i)	24J(ii)	24J (iii)	24J (iv)		

		24J(v)	24K				42	374
25	2017-18	10	11	12	13	14		
		15	16	17	18	19(A)(i)		
		19(A)(ii)	19(A)(iii)	19(B)	19 ( C)	20(A)		
		20(B)(i)	20(B) (ii)	21(i)	21(ii)	22		
		23(i)	23(ii)	23(iii)	23(iv)	23(v)		
		24(i)	24(ii)	24(iii)	25(i)	25(ii)		
		25(iii)	26	27(i)	27(ii)	27(iii)		
		28	29(i)	29(ii)	30	31		
		32(i)	32(ii)	32(iii)	32(iv)	32(v)		
		33	34	35	36	37(i)		
		37(ii)	37(iii)	37(iv)			53	427
26	2018-19	10	11	12	13	14		
		15	16	17	18	19		
		20	21	22	23	24		
		25	26(I)	26(II)	26(III)	26(IV)		
		26(V)	27	28(I)	28(II)	29		
		30	31	32	33	34(I)		
		34(II)	34(III)	34(IV)	34(V)	34(VI)		
		35(i)	35(ii)	35(iii)	36	36(I)		
		36(II)	36(III)	37(I)	37(II)	37(III)		
		37(IV)	38(I)	38(II)	38(III)	38(IV)		
		39(A)	39B(I)	39B(II)	39B(III)	39B(IV)		
		40(I)	40(II)	40(III)	40(IV)	40(V)		
		41					61	488
	2019-20	10	11	12	13	14		
		15	16	17	18	19		
		20	21	22	23	24		
		25	26	27	28	29		
		30	31	32	33	34		
		35	36	37	38	39		
		40	41	42	43	44	35	523

### Annexure- "A"

(Referred to in Para 2 Part-I of the Audit Report for the year (2020-21).

(As per the information supplied by the Comptroller), details of other Accounts maintained by the CSKHPKV, Palampur, which do not form part of General Account. (Para 2)

Sr. No.	Name of Account	₹	Amount (₹)
1.	Contributory Provident Fund Account		259752501.34
2.	General Provident Fund Account(A/c. No. 01170065016)		1175932287.99
3.	Employees Welfare Fund Account No.1170065044		3962720.77
4.	Book Bank Account operated by the Librarian		186297.90
5.	Purchase Fee Account operated by CMO		95853.10
6.	Student Fund Account operated by S.W.O.		28758399.45
7.	Securities/Earnest Money and Misc. Deposit		5246706.15
8.	Student Fund Account being operated by: Dean, P.G.		31845033.75
9.	Student Fund Account being operated by: Dean, COA		49429457.07
10.	Student Fund Account being operated by: Dean, College of Vety.& Animal Sciences		26612918.41
11.	Student Fund Account being operated by: Dean, College of Basic Sciences		42598386.50
12.	Student Fund Account being operated by: Dean , College of Home Sciences		6240324.18
	Pension Corpus Fund Account (A/c. No.30118702062)		92256005.50
13.	Medical Reimbursement pension fund account(A/c. 32345093496)		13476704.00
14.	Pension Saving Account (A/c. No. 37575579362)		139746587.00
15.	Contributory Pension Scheme		134629962.65
16.	Revolving Fund Account of Sr. Seed Production Unit		1447063.77
17.	Revolving Fund Account of Sr. Seed Production Unit		768147.71
18.	Revolving Fund Account of Head, Plant Breeding		89687.03
19.	Revolving Fund Account of Head ,Plant Breeding		16685.75
20.	Revolving Fund Account of Asstt. Engineer (Maint.)		6008446.09
21.	Revolving Fund Account of Asstt. Engineer(Workshop)		249252.23
22.	Revolving Fund Account of Scientist Incharge, RSS, Malan		44547.95
23.	Revolving Fund Account of Scientist Incharge, RSS, Akrot		626887.32



24.	Revolving Fund Account of Scientist Incharge, K.V.K., Bajaura	3319894.00
25.	Revolving Fund Account of Scientist Incharge, K.V.K., Dhaulakuan	330692.79
26.	Revolving Fund Account of Scientist Incharge, K.V.K., Dhaulakuan	118312.18
27.	Revolving Fund Account of Associate Director, RKS, Kukumseri	1447736.49
28.	Revolving Fund Account of Vegetable Science	517690.70
29.	Revolving Fund Account of Associate Director, RRS, D/kuan	131728.45
30.	Revolving Fund Account of Associate Director, RRS, Bajaura	1899032.00
31.	Revolving Fund Account of Fisheries(COVAS)	309966.41
32.	Revolving Fund Account of ORS, Kangra	1364492.84
33.	Revolving Fund Account of KVK, Kangra	4570.39
34.	Revolving Fund Account of Land Scaping Unit	368278.55
35.	Revolving Fund Account of Dean, COBS	650633.10
36.	Revolving Fund Account of Associate Prof. K.V.K., Bara	3363457.36
37.	Revolving Fund Account of Animal Breeding & Genetics	3164523.98
38.	Revolving Fund Account of Animal Nutrition	11885266.11
39.	Revolving Fund Account of Scientist Incharge, KVK, Una	2845358.86
40.	Revolving Fund Account of Dean, COA.	70128.74
41.	Revolving Fund Account of Dean, COHS	24160.12
42.	Revolving Fund Account of Plant Pathology	403504.37
43.	Revolving Fund Account of Incharge, BRSS, Nagrota	300159.50
44.	Revolving Fund Account of Scientist Incharge, KVK, Mandi	5343159.67
45.	Revolving Fund Account of Librarian, Palampur	4819440.17
46.	Revolving Fund Account of Comptroller office	23277663.16
47.	Revolving Fund Account of Director of Ext.Edu.	3491162.04
48.	Revolving Fund Account of T.H.T.	1810244.69
49.	Revolving Fund Account of Horticulture	3905377.04
50.	Revolving Fund Account of Dean, COVAS.	67456.45
51.	Revolving Fund Account of Sr. Seed Production Scientist	145707.21
52.	Revolving Fund Account of Director of Research	250877.45
53.	Revolving Fund Account of Chief Medical Officer.	128101.83
54.	Revolving Fund Account of Comptroller Office.	7345706.11
55.	Revolving Fund Account of Director of Ext.Edu.	243045.14
56.	Revolving Fund Account of Director of Research.	165663.21
57.	Revolving Fund Account of Dean, COVAS	2570388.18





58.	Revolving Fund Account of Dean, COA.	436760.41
59.	Revolving Fund Account of Comptroller Office.	82545.72
60.	Revolving Fund Account of Head Deptt. of Soil Science	728959.35
61.	Revolving Fund Account of Scientist Incharge, RSS, Sangla	499803.00
62.	Revolving Fund Account of Head, Agro forestry.	41447.84
63.	Revolving Fund Account of Officer Incharge, Live Stock Farm.	693600.59
64.	Revolving Fund Account of Executive Engineer, Construction	3892270.44
65.	Revolving Fund Account of Sr. Seed Production Scientist	42539.86
66.	Revolving Fund Account of Associate Director, RRS, D/kuan	4493.60
67.	Revolving Fund Account of Head, Agriculture Engineering.	145025.13
68.	Revolving Fund Account of Scientist Incharge, KVK, Kangra	1920209.33
69.	Revolving Fund Account of Assoc. Dir. RRS, Bajaura	505720.00
70.	Revolving Fund Account of Assoc. Dir., D/kuan	311463.84
71.	Revolving Fund Account of RSS, Lari	941074.76
72.	Revolving Fund Account of Estate Officer, CSKHPKV	40545.60
73.	Revolving Fund Account of Estate Officer, CSKHPKV	691035.50
74.	Revolving Fund Account of Plant Physiology	262018.40
75.	Revolving Fund Account of D.E.E.	3231807.60
76.	Revolving Fund Account of R.S.S. Berthin	472878.00
77.	Revolving Fund Account of Kukumseri	2007869.58
78.	Revolving Fund Account of Trust Fund of Comptroller	434634.83
79.	Revolving Fund Account of SPS	693521.00
80.	Revolving Fund Account of Agronomy	612460.00
81.	Revolving Fund Account of Nodal Officer	6502937.45
82.	Revolving Fund Account of Dean COHS	63154.00
83.	Revolving Fund Account of Vety. Physiology	70236.00
84.	Revolving Fund Account of Horticulture	1934.00
85.	Revolving Fund Account of RSS, Malan	300723.50
86.	B-13(RF:92-79 ORS Kangra, Mega Seed RKVY	737327.75
87.	Revolving Fund Account of KVK, Kangra	84410.86
88.	Revolving Fund Account of RSS, Akrot	607556.34
89.	Revolving Fund Account of HAREC, D/kuan	35735.31
90.	Revolving Fund Account of KVK, D/kuan	799617.20
91.	Revolving Fund Account of RSS, Sangla	300463.00



92.	Revolving Fund Account of RSS, Sangla	496406.00
93.	Revolving Fund Account of RRS, K/seri	42520.02
94.	Revolving Fund Account of RSS, Salooni	181246.63
95.	Revolving Fund Account of RSS, Berthin	282979.00
96.	Revolving Fund Account of RRS, D/kuan	18901.42
97.	Revolving Fund Account of RRS, K/seri	57251.02
98.	Revolving Fund Account of RSS, Lari (Mega Seed)	52961.37
99.	Revolving Fund Account of RSS, Sangla	5609.00
100.	Revolving Fund Account of Microbiology (COBS)	111688.00
101.	Revolving Fund Account of RRS, Bajaua (Mega Seed)	200000.00
102.	Revolving Fund Account of Agri. Economics (RF 115-18)	310392.00
103.	B-38(RF:117-73) Dhaulakuan, Production of Quality Seed	3060560.50
104.	B-39(RF:118-77) Malan, Production of Quality Seed	65739.50
105.	B-40(RF:119-36) SPS, Production of Quality Seed	65245.00
106.	B-41(RF:120-16) Agronomy, Production of Quality Seed	383791.60
107.	B-42(RF:121-74) K/seri Seed Production under RKVY	78161.00
108.	B-43(RF:122-49) ITC(D/Research, Training consulting digital data etc.	671155.00
109.	B-45(RF:124-20)Vegetable Science, Developing Tech.	96138.50
110.	B-46(RF:125-83) Sangla, Production of Quality Seed	159980.00
111.	Revolving Fund Account of COHS (RF-128-28)	134184.00
112.	Revolving Fund for the development of Organic Agriculture B-47 (RF 126-56)	374554.50
113.	Revolving Fund Account (B-50 RF-129-37)Entrepreneurial Training, COVAS	257063.00
114.	Revolving Fund Account ,Crop Improvement(B-51 RF 131-14	141337.50
115.	Revolving Fund Account (B-52 RF-133-16) Integrated Farming Systems, Agronomy	104581.00
116.	Textiles and apparel designing (COHS) (B-54 RF-135-28)	210572.00
117.	B-55 (RF 136-28) COHS, value added products of fruit and veg,	93803.50
	Procurement of mother culture for production of bio-fertilizer	0.00
118.	(Organic Agri.(B-56-RF-137-56) Organic Agriculture	
119.	Payment of electrical bill of various colleges (B-58RF:139-32)Estate Office	4080360.50



120.	Hsc. Extension & Communication Management (B-59 RF: 140-28)-COHS	131850.50
121.	Seed Money for Experience learning Modules (B-61: RF-142-17)-Plant Pathology	135393.50
122.	Seed Money for Experience learning Modules (B-62: RF-142-20)-Vegetable Science	177091.50
123.	Seed Money for Experience learning Modules (B-61: RF-144-20)-Vegetable Science	149687.50
124.	Experiential learning on production and processing of tea(B-64 RF-145-47) –Tea Husbandry	214091.03
125.	Experiential learning on production and processing of tea(B- 65 RF-146-19) –Entomology	603352.50
126.	Experiential learning on production and processing of tea(B-67 RF-148-56) –Organic Agriculture	205090.00
127.	Provision for animal disease diagnosis (B-70 RF-151-40)-Vety. Microbiology.	70880.50
128.	Experiential Learning quality Seed Management (B-66 RF-147-19	155515.50
129.	For Milk Product (B-71 RF-152-37	132058.50
<b>Total :</b>		<b>2148013415.28</b>

*(L. K. Chel)*  
Section Officer  
H P State Audit Department  
Shimla-171009  
RAS, CSIC HPKV, Palampur



**Annexure- "B"**

(Referred to in Para 5 Part-I of the Audit Report for the year (2020-21)

Detail of outstanding inter departmental recoveries (**Para 5**) as per the information supplied by the respective department.

<b>(1) Directorate of Extension Education</b>						
<b>Sr. No.</b>	<b>Year</b>	<b>Department</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>	
1.	1991-92	Dean COVAS	11/194	20.10.1991	290.00	
2.		Director Research	81/132	-	1484.00	
3.		RRS,Bajaura	33/194	-	1600.00	
		<b>Total</b>			<b>3374.00</b>	
4.	1992-93	Dean, COVAS	90/132	-	3331.00	
5.		Dean, COVAS	28/140	25.04.1992	1087.00	
6.		Dean, COVAS	20/141	25.09.1992	278.00	
7.		Dean, COVAS	21/141	25.09.1992	245.00	
8.		Animal Breed	85/194	-	1104.00	
		<b>Total</b>			<b>6045.00</b>	
9.	1993-94	Dean COVAS	12,13/179	30.03.1994	1193.00	
10.		Dean COVAS	14/179	30.03.1994	701.00	
11.		Dean COVAS	15/179	30.03.1994	392.00	
		<b>Total</b>			<b>2286.00</b>	
12..	1994-95	Dean COVAS	34/180	19.03.1995	87.00	





13.		Dean, COA	53/162	04.04.199 4	12583.00	
		<b>Total</b>			<b>12670.00</b>	
14..	<b>1995-96</b>	Estate Officer	96/179	09.08.199 5	661.00	
15.		Dean COVAS	19/163	01.09.199 5	285.00	
16.		Dean COVAS	60,61/163	03.09.199 5	4579.00	
17.		Dean COA	38/-41/179	10.05.199 5	1475.00	
		<b>Total</b>			<b>7000.00</b>	
18.	<b>1996-97</b>	Estate Officer	47/194	26.11.199 6	1938.00	
19.		Estate Officer	53/203	23.07.199 6	351.00	
20		Estate Officer	84/207	12.02.199 7	3582.00	
21.		Dean COVAS	23/203	04.02.199 7	1352.00	
		Dean, COBS	29/203	05.02.199 7	221.00	
		<b>Total</b>			<b>7444.00</b>	
22.	<b>1997-98</b>	Registrar	57/232	-	512.00	
23.		Astt. Dir(A&P)	84/203	-	339.00	
24.		BDO Indora	038	15.9.1997	793.00	
25.		BDO Nurpur	039	15.9.1997	1040.00	
26.		BDO Nagrota Bagawan	040	15.9.1997	403.00	
27.		BDO Bhawarna	043	15.09.199 7	715.00	
28.		BDO	092	08.01.199	880.00	



		Bhawarna		8		
29.		BDO Nagrota Bagwan	048	15.09.199 7	633.00	
30.		BDO Panchrukhi	044	15.09.199 7	832.00	
31.		BDO Pragpur	041	15.09.199 7	949.00	
32.		BDO Dehra	042	15.09.199 7	741.00	
33.		BDO Baijnath	046	15.09.199 7	637.00	
34		BDO Kangra	047	15.09.199 7	754.00	
35		BDO Kullu	049	15.09.199 7	637.00	
36		BDO Banjar	050	15.09.199 7	377.00	
37		BDO Ani	051	15.09.199 7	338.00	
38		BDO Nirmand	052	15.09.199 7	312.00	
39		BDO Sadar Mandi	053	15.09.199 7	637.00	
40		BDO Sadar Mandi	02	01.12.199 8	784.00	
41		BDO Rivalsar	054	15.09.199 7	416.00	
42		BDO Gohar	055	15.09.199 7	351.00	
43		BDO Gopalpur	056	15.09.199 7	463.00	
44		BDO Dharmpur	057	15.9.1997	468.00	
45		BDO	058	15.9.1997	481.00	



		SunderNagar				
46		BDO Karsog	059	15.9.1997	533.00	
47		BDO Joginder Nagar	060	15.9.1997	390.00	
48		BDO Janjhaili	061	15.9.1997	390.00	
49		BDO Hamirpur	062	15.9.1997	533.00	
50		BDO Sujanpur	064	15.9.1997	312.00	
51		BDO Bhoranj	065	15.9.1997	533.00	
52		BDO Nahan	066	15.9.1997	377.00	
53		BDO Sangrah	067	15.9.1997	567.00	
54		BDO Ponta Sahib	069	15.9.1997	702.00	
55		DDA Nahan	032	13.9.1997	520.00	
56		DDH Solan	031	13.9.1997	585.00	
57		DAHO Kullu	013	23.8.1997	624.00	
58		Dpo Una	027	13.9.1997	2872.00	
59		DPO Solan	-	-	460.00	
60		DPO Kinaur	028	13.9.1997	806.00	
61		BDO Kaza	029	13.9.1997	234.00	
62		BDO Keylong	030	7.11.1997	486.00	
		<b>Total</b>			<b>25416.00</b>	
63	<b>1998- 1999</b>	DR	66/207	-	10.00	
64		THT	59/232	-	378.00	
65		BDO Indora	087	7.11.1998	976.00	
66		BDO Nagrota Bagawan	097	07.11.199 8	816.00	
67		BDO Panchrukhi	093	7.11.1998	1024.00	
68		BDO Pragpur	090	7.11.1998	1168.00	
69		BDO Dehra	091	07.09.199 8	912.00	
70		BDO Lamba	045	15.9.1998	676.00	



		Gaon				
71		BDO Lamba Gaon	094	7.11.1998	832.00	
72		BDO Kangra	096	7.11.1998	928.00	
73		BDO Baijnath	095	7.11.1998	784.00	
74		BDO Kullu	098	7.11.1998	784.00	
75		BDO Banjar	099	7.11.1998	464.00	
76		BDO Ani	100	7.11.1998	416.00	
77		BDO Nirmand	01	7.12.1998	384.00	
78		BDO Rivalsar	03	1.12.1998	512.00	
79		BDO Gohar	04	1.12.1998	432.00	
80		BDO Gopalpur	05	1.12.1998	496.00	
81		BDO Dharmpur	06	1.12.1998	576.00	
82		BDO SunderNagar	07	1.12.1998	592.00	
83		BDO Karsog	08	1.12.1998	656.00	
84		BDO Joginder Nagar	09	1.12.1998	480.00	
85		BDO Janjhaili	010	1.12.1998	480.00	
86		BDO Hamirpur	011	1.12.1998	656.00	
87		BDO Sujanpur	013	1.12.1998	384.00	
88		BDO Bhoranj	014	1.12.1998	656.00	
89		BDO Nahan	015	1.12.1998	464.00	
90		BDO Sangrah	016	1.12.1998	636.00	
91		BDO Silai	027	1.12.1998	807.00	
92		BDO Rajgarh	028	1.12.1998	517.00	
93		BDO Ponta Sahib	029	1.12.1998	648.00	
94		BDO Bilaspur	081	7.11.1998	960.00	
95		DAHO Kullu	069	6.11.1998	768.00	
96		DAHO Hamirpur	071	6.11.1998	720.00	





97		DPO Una	077	7.11.1998	2568.00	
98		DPO Kinaur	30	10.12.199 8	992.00	
99		BDO Kaza	078	7.11.1998	208.00	
100		DAHO Simla	073	6.11.1998	2256.00	
101		DAHO Sirmaur	074	6.11.1998	1248.00	
102		DAHO Kinaur	033	10.12.199 8	992.00	
103		BDO Nahan	12	1.12.1998	192.00	
104		BDO Poanta	19.	1.12.1998	348.00	
105		BDO Sarkaghat	21.	1.12.1998	276.00	
106		BDO Kuniyar	22	1.12.1998	444.00	
107		BDO Dharmpur	23	1.12.1998	480.00	
108		BDO Masobra	24	1.12.1998	480.00	
109		BDO Basant pur	25	1.12.1998	312.00	
110		BDO Theog	26	1.12.1998	528.00	
111		BDO Narkanda	32	1.12.1998	288.00	
112		BDO Chirgaon	33	1.12.1998	200.00	
113		BDO Rohroo	34	1.12.1998	312.00	
114		BDO Chopal	35	1.12.1998	516.00	
115		BDO Rampur	36	1.12.1998	492.00	
116		BDO Katrain	37	1.12.1998	564.00	
117		DDA Bilaspur	099	1.1.1999	240.00	
118		BDO Solan	087	21.1.1999	116.00	
		<b>Total</b>			<b>36044.00</b>	
119	<b>1999- 2000</b>	Estate Officer	85/207	12.8.1999	1317.00	
120		Estate Officer	46/234	-	40.00	
121		Estate Officer	96/234	29.2.2000	236.00	
122		Estate Officer	1/235	7.3.2000	50.00	
123		Estate Officer	30/281	13.3.2000	2452.00	



124		Dean, COVAS	61/205	31.8.1999	1409.00	
125		Live Stock Farm	16/232	-	425.00	
126		BDO Nagrota Bagwan	089	7.11.1999	496.00	
127		BDO Keylong	079	7.11.1999	432.00	
128		-	-	-	128.00	
129		DAHO Kinaur	071	23.9.1999	188.00	
130		DDA Bilaspur	75	23.6.1999	240.00	
131		BDO Panchrukhi	065	15.6.1999	256.00	
132		BDO Solan	081	23.6.1999	116.00	
133		BDO Solan	049	15.6.1999	116.00	
134		BDO Nalagarh	050	15.6.1999	268.00	
135		BDO Kandaghat	051	15.6.1999	92.00	
136		BDO Kunihar	055	15.6.1999	156.00	
137		BDO Dharpur	056	15.6.1999	148.00	
138		BDO Masobra	058	15.6.199	160.00	
139		BDO Basantpur	059	15.6.1999	104.00	
140		BDO Theog	060	15.6.1999	176.00	
141		BDO Narkanda	061	15.6.1999	98.00	
142		BDO Rohroo	062	15.6.1999	104.00	
143		BDO Chopal	063	15.6.1999	172.00	
144		BDO Rampur	057	15.6.1999	164.00	
145		BDO Jubal Kotkhai	064	15.6.1999	188.00	
146		BDO Nurpur	088	07.11.199 9	1286.00	
		<b>Total</b>			<b>11017.00</b>	
148	<b>2000-01</b>	DEE	57/235	28.6.2000	580.00	
149		Registrar	1/256	20.9.2000	300.00	
150		Registrar	55/256	16.02.200	410.00	



				1		
151		Registrar	24/256	22.2.2001	2066.00	
152		Estate Officer	20/256	20.1.2001	5446.00	
153		Dean COVAS	58/256	16.2.2001	790.00	
154		BDO Una	007	16.5.2000	204.00	
		<b>Total</b>			<b>9796.00</b>	
155	<b>2001-02</b>	Registrar	30/279	19.9.2001	209.00	
156		Estate Officer	28/281	11.3.2002	5622.00	
157		Estate Office	121/92	-	2452.00	
158		Estate Officer	31/281	13.3.2002	1590.00	
159		Estate Officer	32/281	-	3000.00	
160		Estate Officer	33/281	13.3.2002	1340.00	
161		Estate Officer	28/99	-	2410.00	
162		Agro Forestry	21/279	-	145.00	
163		RRS Bajaura	34/281	-	1042.00	
164		DDA Palampur	044	25.5.2001	800.00	
165		DDA Kangra	067	3.10.2001	60.00	
166		DHO Keylong	057	3.10.2001	32.00	
		<b>Total</b>			<b>18702.00</b>	
167	<b>2002-03</b>	Comptroller	14/280	-	10704.00	
168		Estate Officer	56/280	4.5.2002	1402.00	
169		Estate Officer	78/280	5.6.2002	6054.00	
170		Estate Officer	99/280	4.9.2002	1795.00	
171		Animal Nutrition	70/291	-	458.00	
172		DEE	92/280	-	1556.00	
		<b>Total</b>			<b>21969.00</b>	
174	<b>2003-04</b>	DEE	70/292	5.11.2003	3228.00	
175		S.W.O.	99/292	29.1.2004	4335.00	
		<b>Total</b>			<b>7563.00</b>	
176	<b>2004-05</b>	Comptroller	90/256	-	866.00	
177		Estate Officer	45/348	21.2.2005	865.00	



		<b>Total</b>			<b>1731.00</b>	
178	<b>2005-06</b>	Estate Officer	94/348	4.7.2005	238.00	
179		Estate Officer	47/356	9.11.2005	1621.00	
180		Estate Officer	81/356	-	138.00	
181		Estate Officer	8/292	-	2524.00	
		<b>Total</b>			<b>4521.00</b>	
182	<b>2007-08</b>	DEE	10/401	02.04.07	13786.00	
183		PI, ICAR 199-34	55/401	10.10.07	112.00	
184		Dean PG	89/401	26.03.08	1388.00	
185		DEE	91/401	23.03.08	166.00	
186		DDA Una	084/278	09.04.07	180.00	
187		DDA Palampur	085/278	23.05.07	800.00	
188		DDA Una	092/278	30.11.07	180.00	
		<b>Total</b>			<b>16612.00</b>	
189	<b>2008-09</b>	Comptroller office	96/401	19.04.08	3008.00	
190		DEE	98/401	26.04.08	28008.00	
191		DEE	99/401	26.04.08	23596.00	
		<b>Total</b>			<b>54612.00</b>	
192	<b>2010-11</b>	Dean, COVAS	08/447	60/2010	637.00	
193		Executive Engineer (M)	09/447	109/2010	1286.00	
194		Dean, PG	10/447	16/2010	871.00	
195		Comptroller's office	12/447	12/2010	12910.00	
196		Comptroller's office	13/447	21/2010	3036.00	





197		Comptroller's office	14/447	20/2010	1286.00	
198		Dean, COA	17/447	25/2009	10232.00	
199		Dean, COA	18/447	25/2009	874.00	
200		Dean, COA	19/447	29/2010		
201		Dean, COVAS	20/447	52/2009	1097.00	
202		Comptroller's office	21/447	19/2010	1050.00	
203		Comptroller's office	22/447	18/2010	7835.00	
204		Comptroller's office	23/447	23/2010	1554.00	
205		Comptroller's office	24/447	22/2010	360.00	
206		Comptroller's office	26/447	16/2010	639.00	
207		Comptroller's office	27/447	12/2009	19470.00	
208		Registrar office	28/447	87/2010	780.00	
209		Dean, COBS	29/447	63/2010	320.00	
210		Comptroller's office	30/447	64/2010	1780.00	
211		Registrar office	37/447	89/2010	700.00	
212		Comptroller's office	41/447	25/2010	453.00	
213		Comptroller's office	42/447	52/2010	453.00	
214		Comptroller's office	44/447	04/2009	10590.00	
215		Comptroller's	45/447	04/2009	6550.00	



		office				
216		Comptroller's office	46/447	04/2009	6046.00	
217		Comptroller's office	47/447	53/2006	34440.00	
218		Comptroller's office	48/447	26/2010	1303.00	
219		Comptroller's office	49/447	27/2010	2062.00	
		<b>Total</b>			<b>128614.00</b> ✓	
220	<b>2012-13</b>	Agronomy	01/604	23.04.201 2	1050.00	
221		Agronomy	13/604	15.05.201 2	300.00	
222		D.E.E.	21/604	26.05.201 2	1440.00	
223		D.E.E.	22/604	26.05.201 2	1860.00	
224		D.E.E.	24/604	28.05.201 2	2340.00	
225		D.E.E.	25/604	08.06.201 2	450.00	
226		D.E.E.	41/604	18.06.201 2	2280.00	
227		D.E.E.	42/604	18.06.201 2	1860.00	
228		D.E.E.	44/604	25.06.201 2	1740.00	
229		D.E.E.	45/604	25.06.201 2	630.00	
230		D.E.E.	46/604	25.06.201 2	1920.00	
231		D.E.E.	48/604	28.06.201	1440.00	



				2		
232		D.E.E.	49/604	28.06.201	1740.00	
				2		
233		Vety. Gyno, COVAS.	51/604	09.07.201	1860.00	
				2		
234		D.E.E.	58/604	21.08.201	1200.00	
				2		
235		D.E.E.	61/604	21.08.201	1440.00	
				2		
236		D.E.E.	66/604	30.08.201	1500.00	
				2		
237		Director, Agri.Shimla	74/604	30.08.201	1020.00	
				2		
238		Agronomy	77/604	10.09.201	1200.00	
				2		
239		Director, Agri. Shimla	80/604	21.09.201	840.00	
				2		
240		Director, Agri. Shimla	90/604	01.10.201	1320.00	
				2		
241.		Director, Agri. Shimla	100/604	16.10.201	900.00	
				2		
242.		D.E.E.	01/602	16.10.201	1440.00	
				2		
244.		D.E.E.	19/602	12.12.201	1380.00	
				2		
245.		D.E.E.	75/602	23.03.201	630.00	
				2		
		total			33780.00	
		G. Total				409196.0
						0

(2) University Workshop				
-------------------------	--	--	--	--



Sr. No.	Year	Department	Bill No.	Date	Amount	
1.	2009-10	SPS	110	23.06.09	85.00	
2.		SPS	125	26.06.09	80.00	
					165.00	
3.	2014-15	Live Stock Farm	1698	02.08.2014	150.00	
4.		Live Stock Farm	1759	01.11.2014	200.00	
5.		Live Stock Farm	1763	03.11.2014	100.00	
6.		Live Stock Farm	1772	10.11.2014	150.00	
Total					600.00	
7.	2015-16	CPDU	1903	14.05.2015	150.00	
8.		RSS, Lari	2013	02.09.2015	50.00	
9.		Agr. Engg.	2035	04.09.2015	831.00	
10.		RSS, Lari	2040	07.09.2015	200.00	
11.		Seed Science	2057	29.09.2015	441.00	
12.		Seed Science	2066	01.10.2015	674.00	
13.		Agr. Engineering	2067	01.10.2015	155.00	
14.		Seed Science	2070	01.10.2015	302.00	
Total					2803.00	
G. Total						3568.00

(3) Department Seed Production Unit						
Sr. No.	Year	Department	Bill No.	Date	Amount	
1	1980-81	XEN, HPKV	Feb-55	29.01.1981	16800.00	





		<b>Total</b>			<b>16800.00</b>	
2	<b>1981-82</b>	XEN,HPKV	Mar-35	04.12.1981	720.00	
		<b>Total</b>			<b>720.00</b>	
3	<b>1985-86</b>	XEN, HPKV	Aug-52	28.07.1985	4048.00	
4		DDA, Mandi	Aug-88	06.12.1985	694.00	
		<b>Total</b>			<b>4742.00</b>	
5	<b>1994-95</b>	XEN,HPKV	119/23	30.04.1994	150.00	
6		DDA, Bilaspur	119/92	12.10.1994	2800.00	
		<b>Total</b>			<b>2950.00</b>	
7	<b>1996-97</b>	XEN,HPKV	63/031	27.03.1997	4880.00	
		<b>Total</b>			<b>4880.00</b>	
8	<b>1997-98</b>	Executive Engineer	013/64	12.11.1997	2440.00	
		<b>Total</b>			<b>2440.00</b>	
9	<b>2001-02</b>	A.D.(CF) Jersey Cattle Breeding Farm	004/88	21.05.2001	280.00	
		<b>Total</b>			<b>280.00</b>	
10	<b>2006-07</b>	XEN ( C )	099/114	04.08. 2006	1250.00	
11		Head, Plant Pathology	041/120	22.02. 2007	750.00	
12		SWO	082/114	21.04.2006	3825.00	



		<b>Total</b>			<b>5825.00</b>	
13	<b>2008-09</b>	KVK Kangra	035/124	24.11.2008	3000.00	
		<b>Total</b>			<b>3000.00</b>	
14	<b>2009-10</b>	Project Coordinator KVK, Sundernagar	003/508	29.09.2009	150.00	
15		Project Coordinator KVK, Sundernagar	003/126	06.10.2009	150.00	
		<b>Total</b>			<b>300.00</b>	
16	<b>2010-11</b>	DDA, Shimla	006/509	31.05.2010	3060.00	
17		Soil Science	074/546	09.07.2010	375.00	
18		Crop Improvement	011/546	02.08.2010	5440.00	
19		Dean, COVAS	012/546	02.08.2010	450.00	
20		Organic Agri.	023/546	05.10.2010	2250.00	
21		Agronomy	027/546	05.10.2010	1070.00	
22		XEN (Const.)	030/546	23.10.2010	250.00	
23		Head, Agronomy	007/545	12.11.2010	171.00	
24		Agronomy fodder	040/546	15.11.2010	1120.00	
25		Organic Agri.	011/545	20.01.2011	220.00	
26		Organic Agri.	012/545	22.01.2011	220.00	
		<b>Total</b>			<b>14626.00</b>	
27	<b>2011-12</b>	DDA, Bilaspur	032/547	31.10.2011	1200.00	
		<b>Total</b>			<b>1200.00</b>	



28	2012-13	A.D. Dhaulakuan	039/547	22.05.2012	198.00	
29		A.D. Leh	076/509	10.01.2013	40.00	
30		Crop Imp.	018/548	13.03.2013	5875.00	
31		Crop Imp.	023/548	13.03.2013	6225.00	
32		Crop Imp.	024/548	13.03.2013	10338.00	
33		Crop Imp.	025/548	13.03.2013	12888.00	
		<b>Total</b>			<b>35564.00</b>	
34	2019-20	DDA Kangra at Palampur	81/589	30.05.2019	5813.00	
35		-do-	82/589	30.05.2019	40687.00	
36		Head, Live Stock Farm	89/581	28.06.2019	240000.00	
		Total:			<b>286500.00</b>	
37	2020-21	Head department of live stock, COVAS	13/725	17.11.2020	7000.00	
38		-do-	16/725	18.11.2020	31500.00	
39		The Estate Officer	50/723	25.06.2020	9100.00	
40		Head Plant Breeding	81/723	04.11.2020	5250.00	
41		Head department of live stock, COVAS	74/956	21.07.2020	70000.00	
42		-do-	76/956	21.07.2020	84000.00	



43		-do-	77/956	21.07.2020	7000.00	
		<b>G. Total</b>			<b>213850.00</b>	<b>593677.00</b>

<b>(4) Department of Plant Breeding</b>						
<b>Sr. No.</b>	<b>Year</b>	<b>Department</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>	<b>G. Total</b>
1	<b>1980-81</b>	Animal Breeding, HPKV, Palampur	212/201	07.04.1980	385.00	
2		Sh. Kashim Asraf	132	27.08.1980	260.00	
		D.D.S. Shrinagar				
		<b>Total</b>			<b>645.00</b>	
3	<b>1981-82</b>	D.D.A, Bilaspur	169	14.04.1981	697.50	
		<b>Total</b>			<b>697.50</b>	
4	<b>1983-84</b>	D.D.A, Palampur	518	26.12.1983	242.00	
5		Chief Conservator	611	16.04.1983	234.75	
		Forest, Shimla-2				
		<b>Total</b>			<b>476.75</b>	
6	<b>1994-95</b>	D.D.A. Kullu	011/24	24.09.1994	50.00	
		<b>Total</b>			<b>50.00</b>	
7	<b>1996-97</b>	D.D.A. Shimla	47/22	21.01.1997	128.00	
		<b>Total</b>			<b>128.00</b>	
8	<b>2005-06</b>	DDA, Hamirpur	073/27	21.07.2005	10000.00	
9		Deputy Director AH/AB Sarol	082/27	12.08.2005	1250.00	





		Hamirpur				
		<b>Total</b>			<b>11250.00</b>	
10	<b>2012-13</b>	Dr. Pushpindra, Pant Nagar University	041/99	02.05.2012	439.00	
11		Dr. S.R. Ramgri,	041/99	02.05.2012	439.00	
		P.I.CO.A Shore (M.P.)				
12		Dr. Dharpee, Soybean Breeder, KV, Amarvati	046/99	02.05.2012	439.00	
13		Dr. G.T. Basavaraja, Karnatka	048/99	02.05.2012	439.00	
14		Dr. M. Swamy Uni.of Agri. Banglore	049/99	02.05.2012	439.00	
15		Dr. Amarendra Kumar Singh, Nagaland	054/99	02.05.2012	439.00	
16		Dr. K.S. Baig Agri. Uni. Parbhani (Mahtra)	058/99	02.05.2012	439.00	
17		Smt. Nishi Raj, Uni. Jhansi	059/99	02.05.2012	439.00	
18		Sh. S.Sukumar Agri. Uni. Adilabad	060/99	02.05.2012	439.00	
19		Dr. T. Kalimagal Agri. Uni. Coimbatore	Jun-99	02.05.2012	439.00	



		<b>Total:</b>			<b>4390.00</b>	
20	<b>2013-14</b>	Dean,H.F. Arunachal Pradesh	83	17.02.2014	140.00	
		<b>Total</b>			<b>140.00</b>	
21	<b>2017-18</b>	Head, Live Stock Farm	43/482	27.07.2017	6680.00	
22		Head, Live Stock Farm	009/28	20.01.2018	5900.00	
23		Head, Live Stock Farm	010/28	20.01.2018	39200.00	
24		Head, Live Stock Farm	076/100	05.01.2018	56875.00	
25		Head, Live Stock Farm	44/782	05.01.2018	1625.00	
		<b>Total</b>			<b>110280.00</b>	
26	<b>2018-19</b>	Head, Live Stock Farm	012/28	09.08.2018	16000.00	
27		Head, Live Stock Farm	014/28	26.12.2018	5300.00	
28		Head, Live Stock Farm	81/100	02.01.2019	45780.00	
		<b>Total</b>			<b>67080.00</b>	
		<b>G. Total</b>				<b>195137.25</b>



(5) Department of RWRC, Malan						
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount	
1	1989-90	D.D.A. Palampur	0439/4	30.11.1989	390.00	
		<b>Total</b>			<b>390.00</b>	
2	1990-91	D.D.A. Mandi	0441/4	04.05.1990	1163.00	
3		D.D.A. Palampur	0444/4	30.05.1990	1870.00	
		<b>Total</b>			<b>3033.00</b>	
4	2012-13	Head Agronomy	00001/307	23.10.2012	328.00	
5		Head Agronomy	00002/307	23.10.2012	123.00	
		<b>Total</b>			<b>451.00</b>	
6	2013-14	Head Agronomy	000026/307	18.06.2013	78.00	
7		KVK, Berthin	000025/306	30.10.2013	102.00	
		<b>Total</b>			<b>180.00</b>	
8	2014-15	G.M.PAT,III, Champak, Rajasthan	000047/307	13.05.2014	325.00	
9		Director Agr. Shimla	000060/307	05.06.2014	500.00	
10		Head Crop improvement	000065/307	15.10.2014	63.00	
		<b>Total</b>			<b>888.00</b>	
11	2016-17	KVK, Mandi	000081/307	09.05.2016	301.50	
12		Head Agronomy	000050/306	03.10.2016	170.10	
13		KVK, Mandi	000062/306	10.11.2016	2268.00	
14		Head Deptt. of Food Tech. Hisar Haryana	000065/306	09.01.2017	1465.00	



		<b>Total</b>			<b>4204.60</b>	
15	<b>2017-18</b>	Associate Director, LMRS, Nagrota Bagwan	000100	21.11.2017	2000.00	
				<b>Total</b>	<b>2000.00</b>	
		<b>G. Total</b>				<b>11146.60</b>

<b>(6) Department of HAREC, Dhaulakuan</b>						
<b>Sr. No.</b>	<b>Year</b>	<b>Bill In Favour</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>	
1	<b>1983-84</b>	Head, Plant Breeding	112	06.07.1983	405.00	
2		Head, Plant Breeding	121	10.11.1983	1306.00	
		<b>Total</b>			<b>1711.00</b>	
3	<b>1984-85</b>	D.D.A. Hamirpur	140	10.09.1984	739.00	
		<b>Total</b>			<b>739.00</b>	
4	<b>1986-87</b>	A.D.O. Dadahu	1/03	11.04.1986	419.00	
5		D.D.A. Shimla	1/040	17.05.1986	649.00	
		<b>Total</b>			<b>1068.00</b>	
6	<b>1994-95</b>	DDA, Kangra at Palampur	52/098	19.05.1994	585.00	
				<b>Total</b>	<b>585.00</b>	
7	<b>2000-01</b>	KVK, Dhaulakuan	027/168	16.11.2000	2500.00	
		<b>Total</b>			<b>2500.00</b>	
10	<b>2001-02</b>	KVK, Dhaulakuan	84/168	10.10.2001	600.00	
		<b>Total</b>			<b>600.00</b>	





11	2010-11	DDA, Nahan	98/317&9 9/317	26.05.2010	13205.00	
		Total			13205.00	
12	2017-18	DDA, Nahan	000078/30 1	7.06.2017	525.00	
13		SMS, Block, Ponta Sahib	000075/30 1	22.05.201 7	18150.00	
		Total			18675.00	
		G. Total				39083.00
		(7) Department of K.V.K. Dhaulakuan				
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount	
1	1998-99	Dy. Director, Agri., Palampur	018	25.11.1998	8602.00	
		Total			8602.00	
2	2010-11	DDA, Nahan	009/481	24.07.2010	687.00	
		Total			687.00	
3.	2011-12	D.D.A. Nahan	046/481	02.03.2012	39000.00	
4.		D.D.A. Nahan	047/481	12.03.2012	40200.00	
		Total			79200.00	
5	2017-18	Convenor BTT, Pachad	56/511	3.06.201 7	950.00	
					950.00	
		G. Total				89439.00

<b>(8) K.V.K. Una</b>						
<b>Sr. No.</b>	<b>Year</b>	<b>Bill In Favour</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>	
1.	2002-03	Project Director Mid Himalayan, Solan	035/247	17.10.02	1680.00	
		<b>Total</b>			<b>1680.00</b>	
		<b>G.Total:-</b>				<b>1680.00</b>



(9) Department of Tea Husbandry & Technical						
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount	
1	1997-98	Asstt.Engineer,N.H.S ub Division ,Bajjnath	003/48	06.01.98	24600.00	
		<b>Total</b>			<b>24600.00</b>	
2	1998-99	A.E. NHSub.Division,Baij nath	018/48	16.12.199 8	5300.00	
3		XEN,HPKV,Palampu r	020/48	16.12.199 8	976.00	
		<b>Total</b>			<b>6276.00</b>	
4	2009-10	Chief Executive Officer HP State	011/48 3	08.06.200 9	21168.00	
5		Khadi & Village Industries Board	020/48 3	09.10.200 9		
6		cleave Land Shimla	036/48 3	09.06.201 0		
		<b>Total</b>			<b>21168.00</b>	
7	2013-14	S.W.O.	022/48 4	6.07.2013	380.00	
		Hospitality cell	036/48 4	27.09.201 3	95.00	
				<b>Total</b>	<b>475.00</b>	
8	2014-15	The Registrar	070/48 4	27.11.201 4	7180.00	
9.		The Estate Officer	073/48 4	16.02.201 5	975.00	
				<b>Total</b>	<b>8155.00</b>	
	2016-17	Organic agriculture	23/485	31.05.201 6	300.00	
9		Animal Nutrition,	31/485	24.10.201	2400.00	



		COVAS		6		
10		The Comptroller	43/485	15.03.2017	4625.00	
				<b>Total</b>	<b>7325.00</b>	
11	<b>2017-18</b>	Agri. Economics	054/485	12.07.2017	1950.00	
12		Head Seed Science	63/485	20.10.2017	1950.00	
		<b>Total</b>			<b>3900.00</b>	
		<b>G. Total</b>				<b>71899.00</b>

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

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



		Palampur				
		<b>Total</b>			<b>1922.00</b>	
		<b>G. Total</b>				<b>25872.00</b>

<b>(12) Department of Agricultural Engineering</b>						
<b>Sr. No.</b>	<b>Year</b>	<b>Department</b>	<b>Bill No.</b>	<b>Date</b>	<b>Amount</b>	
1	2006-07	XEN	064/13 7	27.10.2006	75.00	
		<b>Total</b>			<b>75.00</b>	
2	2007-08	A.E.	086/13 7	04.04.200 7	250.00	
		<b>Total</b>			<b>250.00</b>	
		<b>G. Total</b>				<b>325.00</b>

<b>(13) KVK, Mandi at Sundernagar</b>						
1.	2014-15	Food Science COHS	01/692	22.05.2014	4000.00	
		<b>Total</b>			<b>4000.00</b>	
2.	2015-16	Food Science COHS	19/692	12.05.201 5	360.00	
				<b>Total:</b>	<b>360.00</b>	
3.	2018-19	DDA, Mandi	04/814	7.03.201 9	20000.00	
				<b>Total:</b>	<b>20000.00</b>	
4.	2020-21	DDA, Mandi	43/814	13.01.2021	20000.00	
				<b>Total:</b>	<b>20000.00</b>	
5.	2021-22	DDA, Mandi	55/814	28.05.202 1	4880.00	
		<b>Total:</b>			<b>4880.00</b>	
3.					<b>49240.00</b>	
		<b>G. Total</b>				<b>49240.00</b>





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

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

(16) Hospitality Cell						
Sr. No.	Year	Bill In Favour	Bill No.	Date	Amount	
1.	2008-09	Secretary GAD, Shimla	30/373	06.01.2009	560.00	
		<b>Total</b>			<b>560.00</b>	
2.	2010-11	Corfball Palampur	100/373	19.11.2010	7200.00	
3.		Corfball Palampur	98/372	28.11.201 0	11600.00	
4.		Corfball Palampur	80/372	19.11.201	585.00	



				0		
5.		SVC	100/556	31.07.201	300.00	
				0		
6.		DEE	63/567	07.03.201	200.00	
				1		
7.		Sh. Ratti Ram Sandil (Through DEE)	80/567	22.03.201	3700.00	
				1		
		<b>Total</b>			<b>23585.00</b>	
8.	<b>2011-12</b>	Head, Animal Nutrition, COVAS	077/461	20.08.201	5501.00	
				1		
		<b>Total</b>			<b>5501.00</b>	
9.	<b>2012-13</b>	D.E.E.	69/650	08.03.201	147.00	
				3		
10.		Head, Agronomy	24/647	27.09.201	4275.00	
				2		
11.		Comptroller,CSKHP KV	52/648	06.10.201	2100.00	
				2		
12.		Comptroller,CSKHP KV	53/648	06.10.201	2100.00	
				2		
13.		Comptroller,CSKHP KV	54/648	06.10.201	772.00	
				2		
14.		Comptroller,CSKHP KV	55/648	06.10.201	200.00	
				2		
15.		Comptroller,CSKHP KV	61/649	30.12.201	745.00	
				2		
16.		Comptroller,CSKHP KV	62/649	30.12.201	200.00	
				2		
17.		Comptroller,CSKHP KV	73/649	16.01.201	875.00	
				3		
18.		Registrar Office	39/649	29.12.201	2611.00	
				2		
19.		Registrar Office	40,45, 46/649	29.12.201	3189.00	
				2		
20.		Registrar Office	47/649	29.12.201	400.00	



				2		
21.		Registrar Office	48/649	29.12.201 2	200.00	
22.		Registrar Office	49/649	29.12.201 2	600.00	
23.		Registrar Office	50/649	29.12.201 2	600.00	
24.		Registrar Officer	51/649	29.12.201 2	200.00	
25.		Registrar Office	53,54/64 9	29.12.201 2	5703.00	
26.		Registrar Office	63,64/64 9	30.12.201 2	3592.00	
27.		Registrar Office	65/649	30.12.201 2	400.00	
<b>Total:</b>					<b>28909.00</b>	
28.	<b>2014-15</b>	S.D.M. Palampur	57/688	18.04.201 4	7280.00	
29.		S.D.M. Palampur	58/688	18.04.201 4	7000.00	
30.		S.D.M. Palampur	16/700	19.04.201 4	525.00	
31.		S.D.M. Palampur	17/700	19.04.201 4	2000.00	
32.		D.E.E.	31/701	07.07.201 4	1000.00	
33.		D.E.E.	32/701	07.07.201 4	2075.00	
34.		D.E.E.	33/701	07.07.201 4	1643.00	
35.		D.E.E.	34/701	07.07.201 4	2161.00	
36.		-	64/701	15.09.201	600.00	



				4		
37.		Project Co-ordinator KVK,Kullu	79/701	21.10.201 4	400.00	
38.		PC, KVK, Kullu	80/701	21.10.201 4	1545.00	
39.		D.E.E.	12/703	11.07.201 4	11576.00	
40.		D.E.E.	31/703	02.08.201 4	7700.00	
41.		D.E.E.	40/706	26.12.201 4	21904.00	
42.		D.E.E.	43/706	01.01.201 5	18084.00	
43.		D.E.E.	44/706	01.01.201 5	4400.00	
44.		D.E.E.	51/706	12.01.201 5	25380.00	
45.		D.E.E.	52/706	12.01.201 5	5950.00	
46.		D.E.E.	62/706	29.01.201 5	17682.00	
47.		D.E.E.	63/706	29.01.201 5	4320.00	
48.		D.E.E.	64/706	29.01.201 5	5100.00	
49.		D.E.E.	65/706	04.02.201 5	18974.00	
50.		D.E.E.	66/706	04.02.201 5	4700.00	
51.		D.E.E.	67/706	04.02.201 5	17808.00	
52.		D.E.E.	68/706	07.02.201 5	4200.00	





53.		D.E.E.	69/706	07.02.201 5	65410.00	
54.		D.E.E.	70/706	07.02.201 5	9300.00	
55.		D.E.E.	76/706	24.02.201 4	9522.00	
56.		D.E.E.	77/706	24.02.201 4	8184.00	
57.		D.E.E.	78/706	24.02.201 4	23349.00	
58.		D.E.E.	85/706	02.03.201 5	16824.00 0	
59.		D.E.E.	91/706	10.03.201 5	17940.00	
60.		D.E.E.	99/706	17.03.201 5	26216.00	
61.		D.E.E.	21/707	31.03.201 5	641.00	
62.		S.D.M. Palampur	03/709	18.03.201 5	3250.00	
63.		S.D.M. Palampur	04/709	18.03.201 5	1300.00	
64.		D.E.E.	02/731	-	21915.00	
65.		D.E.E.	04/731	-	15308.00	
		<b>Total</b>			<b>413166.0 0</b>	
		<b>G. Total</b>				<b>471721.0 0</b>

	<b>(17) Comptroller Office</b>					
1.	<b>2011-12</b>	KVK, Una	560/048	16.06.2011	45.00	
		<b>Total</b>			<b>45.00</b>	
2.	<b>2012-13</b>	S/I RSS, I	638/06	12.04.2012	700.00	
3.		S/I RSS, I	638/18	25.05.2012	84.00	



4.		Dean, COVAS	638/48	15.09.2012	8250.00	
5.		A.E. Hospitality Cell	638/57	26.09.2012	290.00	
6.		D.E.E.	638/76	08.01.2013	140.00	
7.		D.E.E.	338/93	18.02.2013	210.00	
<b>Total:</b>					<b>9674.00</b>	
<b>G. Total:</b>						<b>9719.00</b>

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

<b>(19) Horticulture</b>						
1.	<b>2009-10</b>	HDO, Sulah	30/499	20.07.201 0	10000.00	
2.		Dy.Dir.Horticulture ,Shimla	57/499	17.01.201 0	6138.00	
<b>Total</b>					<b>16138.00</b>	
3.	<b>2010-11</b>	Watershed Dev Officer,Mandi	81/499	27.12.201 1	4185.00	
<b>Total</b>					<b>4185.00</b>	
4.	<b>2012-13</b>	SMS Hort. Shimla	23/620	11.01.201	22720.00	



				3		
		<b>Total</b>			<b>22720.00</b>	
5.	<b>2014-15</b>	Nodal officer DEE	72/620	11.08.201	3000.00	
				4		
6.		Food Science COHS	74/620	14.08.201	1200.00	
				4		
		<b>Total</b>			<b>4200.00</b>	
7.	<b>2015-16</b>	Food Science COHS	01/121	25.05.201	2060.00	
				5		
8.		HDO, Kangra	05/621	11.08.201	1020.00	
				5		
9.		HDO, Pragpur	07/621	14.08.201	1200.00	
				5		
10.		Food Science COHS	12/621	23.12.201	2100.00	
				5		
11.		Food Science COHS	13/621	23.12.201	3900.00	
				5		
12.		CHO, Rajauri (J&K)	14/621	05.01.201	24380.00	
				6		
13.		SMS, (Hort.)Bharmour	21/621	18.01.201	1560.00	
				6		
14.		SMS, (Hort.) Mashobra	15/621	20.01.201	15.00	
				6		
15.		HDO, (Hort.)Sangarh, Sir mour	30/621	21.01.201	140160.00	
				6		
16.		DDH ( Hort.) Chamba	37/621	01.02.201	48764.00	
				6		
				<b>Total</b>	<b>225159.00</b>	
17.	<b>2017-18</b>	DDH, Chamba	99/620	15.07.201	16500.00	
				7		
18		DDH, Chamba	05/840	03.08.201	15000.00	
				7		



19		DSCO, Hosiyarpur	07/840	16.10.201 7	15000.00	
20		DDH, Hamirpaur	11/840	30.12.201 7	28312.00	
21		DDH, Chamba	12/840	02.01.201 8	70628.00	
22		DDH, Chamba	13/840	02.01.201 8	2450.00	
23		HDO, Rait	14/840	05.01.201 8	10150.00	
24		HDO, Janjahli	19/840	11.01.201 8	17040.00	
25		HDO, Sader, Mandi	21/840	11.01.201 8	27980.00	
26		HDO, Sundernager	22/840	19.01.201 8	6000.00	
27		HDO, Chjamba	24/840	11.01.201 8	21000.00	
28		DHO, Drang	25/840	11.01.201 8	13500.00	
29		HDO, D/ Sala	26/840	16.01.201 8	5000.00	
30		DDO, Solan	27/840	18.01.201 8	35425.00	
31		DDH, Solan	28/840	18.01.201 8	8000.00	
32		DDH, Rekong peo	29/840	01.02.201 8	246810.00	
33		Chief Hort. Office Udhampur	30/840	12.02.201 8	20550.00	
					<b>559345.00</b>	
34	<b>2018-19</b>	SMS(Horti) Sulah Bhedu Mahadev,	42/840	24.07.201 8	10500.00	






		KANGRA				
35		HDO, Dehra, Kangra	50/840	03.12.201 8	68500.00	
36		HDO, Pragpur, Kangra	49/840	03.12.201 8	51862.00	
37		HDO Rait Kangra	52/840	03.12.201 8	16235.00	
38		HDO, LambaGoan	53/840	01.01.201 9	38250.00	
39		HDO, Nagrota Bagwan	47/840	27.12.201 8	120132.00	
40		HDO, Dev Block Kangra	48/840	29.12.201 8	5600.00	
41		HDO, Panchrukhi	55/840	04.01.201 9	16280.00	
42		HDO, Dharmsala	54/840	03.01.201 9	30600.00	
43		HDO, Bawarna	56/840	04.01.201 9	38000.00	
44		SMS(Horti.) Bhedu Mahadev	45/840	26.12.201 8	30500.00	
45		Chief Horticulture Office Udhampur	59/60/8 40	05.01.201 9	60270.00	
46		DDH Hamirpur	61/840	10.01.201 9	9720.00	
47		DDH Rekong peo	63/840	04.02.201 9	10400.00	
					506849.00	
G. Total						1338596.0 0

		(20) Agronomy				
1.	2019-20	Head Live Stock	24/376	27.04.2019	3200.00	



		Farm, CSKHPKV, Palampur				
2.		-do-	26/376	02.07.2019	14400.00	
3.		-do-	37/376	25.09.2019	30080.00	
4.		-do-	38/376	26.09.2019	36160.00	
5.		-do-	49/376	07.12.2019	4253.00	
6.		-do-	61/376	26.02.2020	8381.00	
<b>Total</b>					<b>96474.00</b>	
7	<b>2020-21</b>	-do-	63/376	08.06.2020	27623.00	
8		-do-	70/376	20.09.2020	6000.00	
9		-do-	71/376	23.11.2020	33579.00	
10		-do-	72/376	23.11.2020	8580.00	
11		-do-	73/376	23.11.2020	9360.00	
12		-do-	74/376	23.11.2020	79621.00	
13		-do-	75/376	23.11.2020	23140.00	
14		-do-	77/376	08.12.2020	2875.00	
					<b>190778.00</b>	
<b>G. Total</b>						<b>287252.00</b>
<b>G. Total From 01 to 20</b>						<b>3645308.85</b>

  
 Section Officer  
 H P State Audit Department  
 Shimla-171009  
 RAS, CSK HPKV, Palampur



**Annexure –“C”**

Referred to in Para 6(C) of the Audit Report for the year 2020-21

**Long outstanding contingent advances from the year 1997-98 to 2013-14 amounting to ₹759.58 Lakhs.**

Sr. No.	Name of Department	Year of drawl of advance	Amount(₹)	Name of officer/ official
1.	Agronomy	2013-14	400000	Dr. Rajendra Prasad
2.	-do-	-do-	375000	Dr. Rajendera Prasad
3.	Agri. Engineering	-2010-11-	416520	Dr. R.K.Gupta
4.	-do-	2011-12	61948	Dr. R.K.Gupta
5.	-do-	2012-13	10000	Sh. Vijay Kumar Rana
6.	-do-	-do-	5000	Sh. Rajinder Singh
7.	-do-	-do-	39270	Sh. Rajinder Singh AE
8.	-do-	2013-14	10000	Sh. Onkar Chand
9.	Animal Nutrition	2013-14	65932	Dr. Daizy Rani
10.	The Comptroller	2007-08	402609	Sh. Harjeet (Store)
11.	-do-	-do-	156000	Sh. Rekesh (Store)
12.	-do-	2012-13	10000000	Comptroller
13.	Construction Division	2007-08	59265	Er. R.S. Guleria
14.	-do-	2009-10	7000	Er. Anoop Sharma
15.	-do-	-do-	5000	Er. P.S. Thakur
16.	-do-	-do-	5400	Er. R.K. Kataria
17.	-do-	-do-	2100	Er. P.C. Chaudhary



18.	-do-	2010-11	4000	Er. B.S.Pathania
19.	-do-	2011-12	189793	Sh. Shaminder Sharma
20.	-do-	2012-13	1310999	Er. Prittam Chaudhary
21.	Dean, COA	2006-07	105004	Dr. Arun Kumar
22.	-do-	2011-12	15000	Dean, COA
23.	-do-	-do-	200000	Dr. Rajesh Thakur
24.	-do-	2012-13	50000	Sh. Subhash Chand SO
25.	-do-	-do-	250000	Dr. Ajay Sood
26.	-do-	2013-14	288360	Dr. A.S. Guleria
27.	-do-	-do-	15000	Dr. A.S. Guleria
28.	-do-	-do-	18000	Dr. Dhanbir Singh
29.	-do-	-do-	10500	Sh. Rishi Dev
30.	Dean, COVAS	2007-08	49990	Sh. Rajnesh Kumar
31.	-do-	-do-	33200	Smt. Meena Sood
32.	-do-	-do-	49990	DR. S.K. Sharma
33.	-do-	2011-12	57100	Dr. B.G.Mane
34.	-do-	-do-	582927	Dr. V.K. Gupta
35.	-do-	-do-	981711	-do-
36.	-do-	2012-13	1075655	Dr. Purbi Baramn
37.	-do-	-do-	1068222	Dr. Amit Sharma
38.	-do-	-do-	7926	Dr. Pravesh
39.	-do-	-do-	15000	Sh. Suresh Gupta
40.	-do-	-do-	88443	Dr. V.K.Gupta
41.	-do-	-do-	52516	Dr. V.K. Gupta
42.	-do-	-do-	15000	Dr. Suresh Gupta





43.	-do-	-do-	5000	Dr. Suresh Gupta
44.	-do-	-do-	1007325	Dr. Ankur Sharma
45.	-do-	-do-	8328	Dr. Devina & Dr. Virender
46.	-do-	-do-	43725	Dr. Pankaj Sood
47.	-do-	-do-	356722	Dr. Amit Kumar
48.	-do-	-do-	728000	Dr. Pallavi Bhardwaj
49.	-do-	-do-	50000	Dr. R. Kumar
50.	-do-	2013-14	20000	Dr. D. Rani
51.	-do-	-do-	67000	Dr. Sanjeet Katoch
52.	-do-	-do-	184036	Dr. Anil sharma
53.	-do-	-do-	182517	Dr. R.D. Patial
54.	-do-	-do-	324000	Dr. R. D. Patial
54	Dean,COHS	2009-10	227500	Dr. Anjali Sood
55.	-do-	2011-12	1000000	-do-
56.	-do-	-do-	150000	Dr. S.R. Malohtra
57.	-do-	-do-	5465	Sh. Jagdish Chand
58.	-do-	-do-	10931	Dr. S.R. Malohtra
59.	-do-	-do-	250000	Dr. Y.S. Dhaliwal
60.	-do-	2013-14	200000	Dr. S.R. Malhotra
61.	-do-	-do-	201821	Dr. Ranjna Verma
62.	-do-	-do-	48300	Dr.Ranjna Verma
63	-do-	-do-	408915	Dr. Y.S. Dhaliwal
64.	-do-	-do-	48300	Dr. Y.S. Dhaliwal
65.	-do-	-do-	48510	Dr. Anupma Sandal
66.	-do-	-do-	48345	Dr. S.R. Malhotra



67.	-do-	-do-	28392	Dr. S.R. Malhotra
68.	-do-	-do-	1200000	Dr. S.R. Malhotra
69.	-do-	-do-	15939	Dr. Ranjna Verma
70.	-do-	-do-	48300	Dr. Neena Vyas
71.	-do-	-do-	153000	Dr. Y.S. Dhaliwal
72.	-do-	-do-	1741936	Dr. Y.S. Dhaliwal
73.	-do-	-do-	2464192	Dr. Y.S. Dhaliwal
74.	-do-	-do-	2711500	Dr. Y.S. Dhaliwal
75	Agri. Biotech	2012-13	150000	Dr. R.K. Chahota
46	-do-	-do-	499900	Dr. R. K. Chahota
77	-do-	-do-	417687	Dr. R. Rathour
78	-do-	-do-	249507	Dr. R. Rathour
79	-do-	-do-	224802	Dr.R. K. Chahota
80	-do-	-do-	375606	Dr.R. K. Chahota
81	-do-	-do-	328080	Dr. R. Rathour
82	-do-	2013-14	65000	Sh. Ajay Kumar
83	-do-	-do-	60000	Sh. Prakash Chand
84	-do-	-do-	615164	Dr. R.K. Chahota
85	-do-	-do-	480053	Dr. Rajeev Rathor
86	D.E.E.	1997-98	5000.00	Sh. S.R. Thakur
87	-do-	-do-	5000.00	-do-
88	-do-	-do-	5000.00	Sh. S.R. Thakur
89	-do-	-do-	5000.00	-do-
90	-do-	-do-	5000.00	Sh. S.R. Thakur



91	-do-	2003-04	5000	Dr. S.S.Thakur
92	-do-	2005-06	3179	-do-
93	-do-	2013-14	661300	Dr. Arun Sud
94	Entomology	2008-09	503950	Dr.Ajay Sood
95	-do-	-do-	213755	-do-
96	-do-	-do-	179920	-do-
97	-do-	2010-11	82164	Sh. Satish Kumar
98	-do-	2012-13	85293	Dr. P.C. Sharma
99	-do-	2013-14	6644	Dr. Ajay Kumar
100	Horticulture	2010-11	200000	Dr. J .Badyala
101	-do-	2011-12	250000	-do-
102	Crop Improvement	2011-12	2302	Dr. Rajan Katoch
103	Seed Science	2012-13	420044	Dr. A.S. Gautam
104	Soil Science	2007-08	48190	Dr. Sanjit Kumar
105	-do-	2010-11	75000	Dr. P.K. Verma
106	-do-	-do-	75000	Dr. Rajesh Uppal
107	-do-	2013-14	9500000	Dr. N.K Sankhyan
108	KVK, Mandi	2012-13	15000	Sh. Piar Chand
109	KVK, Una	2004-05	316517	Dr. N.K. Sankhyan
110	KVK, Berthin	2010-11	266700	Dr. Ravinder Singh
111	KVK, Kukumseri	2009-10	20000	Sh. Virender Singh
112	-do-	-do-	394000	Dr. R.K. Rana
113	-do-	-do-	75000	Dr. Sandeep Manuja
114	-do-	2010-11	105000	-do-
115	-do-	-do-	600000	Dr. A. R. Khan



116	-do-	-do-	99000	Dr. Sanjay Sharma
117	-do-	2011-12	200000	Dr. R.K.Rana
118	-do-	-do-	3750	Sh. Jagdish Chand
119	-do-	-do-	300000	Dr. R. K. Rana
120	-do-	2012-13	10000	Dr. Laxmi Kant Sharma
121	-do-	-do-	34012	Dr. Sanjay Sharma
122	-do-	-do-	240000	Dr. Laxmi Kant Sharma
123	RSS, Berthin	2010-11	350000	Dr. Deepika Sood
124	HAREC, Kukumseri	2009-10	57605	Dr. Anil Kumar
125	-do-	2010-11	300000	Associate Director
126	-do-	2011-12	9000	Sh. Rakesh Kumar
127	-do-	-do-	185000	Dr. Janardhan Singh
128	-do-	2012-13	714570	Dr. Janardhan
129	-do-	-do-	1500000	Dr. Janardhan
130	-do-	-do-	100000	Dr. Janardhan
131	-do-	-do-	150000	Dr. Janardhan
132	-do-	2013-14	476080	Dr. B.S. Mankotia
133	-do-	-do-	500000	Dr. B. S. Mankotia
134	RSS, Lari	2007-08	120000	Dr. Rajesh Thakur
135	-do-	2010-11	300000	Dr. R.K. Kataria
136	-do-	2011-12	400000	Dr. B. N. Sinha
137	-do-	-do-	79883	Sh. C. D. Negi
138	-do-	-do-	97100	Dr. B. N. Sinha
139	-do-	-do-	62500	-do-
140	-do-	-do-	600000	-do-





140	-do-	2012-13	165000	Dr. S.S. Palyal
142	-do-	-do-	119912	Dr. S.S. Palyal
143	-do-	-do-	995071	Dr. S.S. Palyal
144	-do-	-do-	209150	Dr. S.S. Palyal
145	-do-	-do-	1200000	Dr. B.N.Sinha
146	-do-	-do-	250000	Dr. B.N.Sinha
147	-do-	-do-	452700	Dr. S.S. Palyal
148	-do-	-do-	45140	Dr. B.N.Sinha
149	-do-	-do-	257070	Dr. B.N.Sinha
150	-do-	-do-	10000	Sh.Om Parkash
151	-do-	2013-14	302689	Dr. S. S. Palial
152	-do-	-do-	246320	Dr. S. S. Palial
153	-do-	-do-	178000	Dr. S. S. Palial
154	-do-	-do-	73778	Dr. S. S. Palial
155	-do-	-do-	12000	Dr. B. N. Sinha
156	-do-	-do-	807255	Dr. S.S. Palial
157	-do-	-do-	148421	Dr. S.S. Palial
158	-do-	-do-	400000	Dr. B.N. Sinha
159	-do-	-do-	293000	Dr. B. N. Sinha
160	-do-	-do-	499211	Dr. S.S. Palial
161	-do-	-do-	198778	Dr. S.S. Palial



162	-do-	-do-	103200	Dr. S.S. Palial
163	-do-	-do-	500000	Dr. S.S. Palial
164	-do-	-do-	200000	Dr. B. N. Sinha
165	-do-	-do-	48350	Dr. S.S. Palial
166	-do-	-do-	200000	Dr. B. N. Sinha
167	-do-	-do-	43900	Dr. S.S. Palial
168	-do-	-do-	120000	Dr. B. N. Sinha
169	-do-	-do-	9200	Dr. S.S. Palial
170	-do-	-do-	48300	Dr. S.S. Palial
171	-do-	-do-	44324	Dr. S.S. Palial
172	-do-	-do-	1000000	Dr. B. N. Sinha
173	-do-	-do-	325000	Dr. B. N. Sinha
174	-do-	-do-	60800	Dr. S.S. Palial
175	-do-	-do-	10000	Dr. S.S. Palial
176	-do-	-do-	382915	Dr. S.S. Palial
177	-do-	-do-	49921	Dr. S.S. Palial
178	-do-	-do-	152000	Dr. S.S. Palial
179	RSS, Leo	2001-02	50000	Sh Ranish Kumar
180	-do-	-do-	50000	-do-
181	-do-	2011-12	9150	Dr. S. K. Sharma
182	-do	2012-13	10706	Dr. S.K.Sharma
183	-do-	-do-	11130	Dr. S. P. Sharma
184	-do-	-do-	8870	Dr. S.K.Sharma
185	-do-	2013-14	23775	Mrs. Panma Chodan
186	-do-	-do-	149890	Dr. S.K. Sharma



187	-do	-do-	218427	Sh. Ranbir Singh
188	-do-	-do-	64710	Dr. S.K. Sharma
189	-do-	-do-	1000000	Dr. S.K. Sharma
190	-do-	-do-	20000	Dr. S.K. Sharma
191	-do-	-do-	40000	Sh. Ranbir Singh
192	-do	-do-	51768	Dr. S.K. Sharma
193	RWRC, Malan	2013-14	32500	Sh. Amin Chand
194	RSS Salooni	2012-13	441000	Scientist Incharge
195	-do-	2013-14	1000000	Dr. S.S. Rana
196	MAREC, Sangla	2002-03	5000	Dr. S. S. Rana
197	-do-	2008-09	5000	Dr. Gopal Katna
198	-do-	2009-10	100000	Dr. Nanak Dev
199	-do-	-do-	249982	-do-
200	-do-	2010-11	8075	Sh. Ashok Negi
201	-do-	2011-12	9150	Dr. S.K. Sharma
202	-do-	-do-	450000	-do-
203	-do-	-do-	168000	-do-
204	-do-	-do-	185000	Dr. Anju Pathania
205	-do-	2012-13	21312	Sh. Ranbir Singh
206	-do-	-do-	47584	Dr. S.K. Sharma
207	-do-	-do-	60000	Dr. S.K. Sharma
208	-do-	-do-	40000	Dr. S.K. Sharma
209	-do-	-do-	54750	Dr. S.K. Sharma
210	-do-	-do-	149890	Dr. S.K. Sharma




211	-do-	-do-	149890	Dr. S.K.Sharma
212	-do-	-do-	28110	Sh. Virender Mehta
213	-do-	-do-	140046	Sh. Ranbir Singh
214	-do-	-do-	800000	Dr. S.K. Sharma
215	-do-	-do-	17165	Sh. Virender Mehta
216	-do-	-do-	127978	Sh. Jagdeep Kash.
217	-do-	-do-	73483	Sh. Jagdeep Kash.
218	-do-	-do-	250000	Dr. S.K. Sharma
219	-do-	-do-	300000	Dr. S.K. Sharma
220	-do-	-do-	14331	Dr. S.K. Sharma
221	-do-	-do-	250000	Dr. S.K. Sharma
222	-do-	2013-14	18900	Sh. Ashok Negi
223	-do-	-do-	31223	Sh. Virender Mehta
224	-do-	-do-	17710	Sh. Jagdeep Kashyap
225	-do-	-do-	53000	Sh. Jagdeep Kashyap
226	-do-	-do-	31850	Sh. Ranbir Singh
227	-do-	-do-	85000	Sh. Ranbir Singh
228	-do-	-do-	216405	Dr. Anju Pathania
229	-do-	-do-	178440	Dr. S.K. Sharma
230	-do-	-do-	250000	Dr. Anju Pathania
231	-do-	-do-	205615	Mrs. Pannma Chodan





232	-do-	-do-	10060	Smt. Pannma Chodan
233	-do-	-do-	15000	Sh. PiarChand
234	-do-	-do-	54600	Sh. Virender Mehta
235	-do-	-do-	20000	Dr. S.K. Sharma
236	-do-	-do-	77652	Dr. S.K. Sharma
237	-do-	-do-	30000	Mrs. Pannma Chodan
238	-do-	-do-	50000	Sh. Jagdeep Kashyap
239	-do-	-do-	103200	Dr. Anju Pathania
240	-do-	-do-	63015	Sh. Virender Mehra
241	-do-	-do-	5000	Sh. Piar Chand
242	-do-	-do-	80000	Smt. Pannma Chodan
243	-do-	-do-	225000	Dr. S.K. Sharma
244	-do-	-do-	51768	Dr. S. K. Sharma
245	RSS. Sundernagar	2011-12	10000	Sh. Piar Chand
		<b>Total:</b>	<b>75958151.00</b>	

  
 Section Officer  
 H P State Audit Department  
 Shimla-171009  
 RAS, CSKHPKV, Palampur



✓ **Annexure- "D"**

(Referred to in Para 7 Part-I of the Audit Report for the year 2020-21)

Detail of non re-imbursement of excess expenditure incurred against the grants-in-aid received from various funding agencies.

Sr. No	Name of Department	Name of Scheme & code No.	Year	(-) Closing balance	GUC Register Page No.	Progressive Total
1.	2.	3.	4.	5.	6.	7.
1.	Agriculture Economics	Problem & Constraints of Agricultural development in hill areas.	1991-92	1000.00	13/1	
2.	Animal Nutrition	Evaluation & utilization of apple pomace in Animal Ration. ICAR	1991-92	23753.00	53/1	
		<b>Total ( 1991-1992)</b>		<b>24753.00</b>		<b>24753.00</b> ✓
3.	Entomology	Pesticides pollution in Tea garden of HP. GOI	1996-97	34982.00	271/2	
		<b>Total ( 1996-1997)</b>		<b>34982.00</b>		<b>59735.00</b> ✓
4.	Comptroller Office	Installation of Green House for research purpose.	1997-98	10377.00	167/1	
		<b>Total ( 1997-1998)</b>		<b>10377.00</b>		<b>70112.00</b> ✓



5.	Agro Forestry	Agro forestry ORP Zone I&II	1999-00	31131.00	39/1	
6.	Comptroller Office	APIS under information system development of NATP in respect of civil work and strengthening of LAN system.	1999-00	724777.00	115/1	
7.	Dean, COVAS	Studies on early diagnosis and treatment of induced traumatic.	1999-00	11016.00	231/2	
8.	HAREC, D/kuan	ICAR 19-103	1999-00	1286062.00	74/3	
		<b>Total ( 1999-2000)</b>		<b>2052986.00</b>		<b>2123098.00</b>
9.	S.W.O.	GOI-826-30	2000-01	2395.00	282/2	
		<b>Total ( 2000-2001)</b>		<b>2395.00</b>		<b>2125493.00</b>
10.	Animal Nutrition	Ad hoc ICAR-23- 44	2001-02	52439.00	59/1	
11.	T.H.T.	Tea Board	2001-02	1996178.00	300/2	
		<b>Total ( 2001-2002)</b>		<b>2048617.00</b>		<b>4174110.00</b>
12.	Soil Science	Misc-009-15	2002-03	19523.00	88/1	
13.	D.E.E.	Misc. 44-35	2002-03	588.00	182/1	
		<b>Total ( 2002-2003)</b>		<b>20111.00</b>		<b>4194221.00</b>
14.	Plant Pathology	Ad hoc  ICAR 144-17	2003-04	17209.00	124/1	
15.	Entomology	Misc. 514-19	2003-04	28480.00	272/2	
		<b>Total ( 2003-2004)</b>		<b>45689.00</b>		<b>4239910.00</b>



16.	Soil Science	Misc-541-15	2004-05	789.00	158/1	
17.	Soil Science	Misc. 540-15	2004-05	25238.00	159/1	
18.	Soil Science	Misc- 046-15	2004-05	480.00	168/1	
19.	S.W.O.	Misc-869-30	2004-05	16771.00	283/2	
20.	ORS, Kangra	Ad-GOI 337-79	2004-05	90290.00	58/3	
21.	RRS Kukumseri	NATP-042-35	2004-05	96132.00	79/3	
		<b>Total ( 2004-2005)</b>		<b>229700.00</b>		<b>4469610.00</b>
22.	Agricultural Economics	ICAR-162-18	2005-06	116574.00	68/1	
23.	Plant Pathology	Ad-ICAR-158-17	2005-06	47615.00	191/2	
24.	D.E.E.	Misc. Project 841-35	2005-06	2185.00	264/2	
		<b>Total ( 2005-2006)</b>		<b>166374.00</b>		<b>4635984.00</b>
25.	ORS, Kangra & HAREC, D/kuan	Misc-785-79 Misc-764-73	2006-07	5000.00	137/3	
		<b>Total ( 2006-2007)</b>		<b>5000.00</b>		<b>4640984.00</b>
26.	Comptroller Office	State Scheme Animal Husbandry Deptt.	2007-08	23275118.00	117/1	
27.	HAREC, Bajaura	Misc-892-72	2007-08	64409.00	358/2	
		<b>Total ( 2007-2008)</b>		<b>23339527.00</b>		<b>27980511.00</b>
28.	Animal Nutrition	Ado ICAR-202-44	2008-09	20629.00	72/1	
29.	Dean, COA	GOI-392-12	2008-09	7001.00	32/4	





30.	Plant Breeding	GOI-422-14	2008-09	81106.00	82/4	
		<b>Total ( 2008-2009)</b>		<b>108736.00</b>		<b>28089247.00</b>
31.	HAREC, Dhaulakuan	Misc.-900-73	2009-10	3485.00	150/3	
32.	Agriculture Economics	GOI-426-18	2009-10	6634.00	170/3	
33.	D.E.E.	Misc.-964-35	2009-10	91834.00	29/4	
34.	Dean, COHS	GOI-443-28	2009-10	17905.00	45/4	
35.	Bee Keeping	GOI-418-77	2009-10	68594.00	54/4	
36.	Agriculture Economics	Misc.910-18	2009-10	18294.00	69/4	
37.	Comptroller Office	Misc.-913-83 (Mini Mission)	2009-10	38132.00	11/5	
38.	Comptroller Office	Misc.-920-85 (Mini Mission)	2009-10	1298.00	25/5	
39.	Crop Improvement	GOI-648-51/14	2009-10	16983.00	191/4	
		<b>Total ( 2009-2010)</b>		<b>263159.00</b>		<b>28352406.00</b>
40.	HAREC, Bajaura	On farm testing of Microbial inoculants in pea Misc-972-72	2010-11	2524.00	4/4	
41.	Agriculture Economics	Female Participant in Hill Agri. A comparative study of Female headed etc.  Misc-665-18	2010-11	3003.00	19/4	
42.	Fodder	Development of Inter specific	2010-11	129536.00	85/4	



		hyleveled using etc. GOI-431-51				
43.	DAB	Bio Technological approach towards Forage Crops Imp. GOI- 430-12/57	2010-11	343.00	87/4	
40.	Agricultural Economics	State Ado-Misc- 2012-18	2010-11	304490.00	147/4	
41.	R&WRC, Malan	GOI-325-77	2010-11	15995.00	161/4	
		<b>Total ( 2010-2011)</b>		<b>455891.00</b>		<b>28808297.00</b>
42.	Crop Improvement	Ad hoc GOI-448-14	2011-12	40043.00	180/3	
43.	D.E.E.	State Ad hoc 978-35	2011-12	100.00	71/4	
44.	RWRC, Malan	GOI-325-77	2011-12	89173.00	162/4	
45.	Agri. Economics	State Misc.2013-18	2011-12	72104.00	114/4	
46.	Agri. Economics	Misc-698-18	2011-12	5000.00	123/4	
		<b>Total 2011-2012</b>		<b>206420.00</b>		<b>29014717.00</b>
47.	HAREC, D/kuan	Misc. 731-73	2012-13	24205.00	17/4	
48.	Soil Science	GOI-465-15	2012-13	45942.00	152/4	
		<b>Total 2012-2013</b>		<b>70147.00</b>		<b>29084864.00</b>
49.	RWRC, Malan	Misc.713-77	2013-14	2287.00	139/4	
50.	Agri.Bio—Tech	NAIP-1002-57	2013-14	556004.00	165/3	



51.	Director Research	NAIP 1004-34	2013-14	666682.00	8/4	
52.	Library	NAIP-1008-29	2013-14	311813.00	60/4	
53.	Dean COHS	Misc.4001-28	2013-14	42281.00	165/4	
		<b>Total 2013-2014</b>		<b>1579067.00</b>		<b>30663931.00</b>
54.	Agri. Engg.	ICAR-028-13	2014-15	381823.00	26/1	
55.	Agri. Engg.	GOI Ado- 309-13	2014-15	3894279.00	28/1	
56.	Vety. Surgery & Radiology	GOI-474-41	2014-15	29813.00	171/4	
57.	Horticulture	Misc. 967-22	2014-15	4897.00	45/5	
58.	Horticulture	Misc. 968-22	2014-15	507.00	47/5	
59.	Vegetable Sci.	Misc.2011-20	2014-15	92905.00	51/5	
60.	Entomology	Misc.2029-19	2014-15	9191.00	57/5	
61.	HAREC, K/seri	Misc.2034-74	2014-15	63167.00	61/5	
62.	Horticulture	Misc.2061-22	2014-15	4175.00	63/5	
63.	Vegetable Sci.	Misc.2060-20	2014-15	79246.00	65/5	
64.	Entomology	State Misc.2063-19	2014-15	142081.00	69/5	
65.	Veg. Science	State Misc.2064-20	2014-15	200515.00	71/5	
66.	Veg. Science	State Misc.2065-20	2014-15	176093.00	73/5	
67.	Agri. Bio-tech & HAREC, D/kuan	State Misc. 2066-57/73	2014-15	349812.00	75/5	
68.	Soil Science	State Misc. 2109-15	2014-15	101959.00	85/5	
69.	Plant Pathology	State Misc. 2110-17	2014-15	24626.00	87/5	
70.	Vegetable Sci.	Misc.2103-20	2014-15	34374.00	89/5	



71.	Vegetable Sci.	Misc.2112-20	2014-15	78628.00	91/5	
72.	Vegetable Sci.	Misc. 2108-20,72,87	2014-15	74202.00	93/5	
73.	Vegetable Sci.	State-Misc.2129-20	2014-15	120744.00	133/5	
74.	Vegetable Sci.	State-Misc.2130-20	2014-15	341587.00	135/5	
75.	Vegetable Sci.	State-Misc.2131-20	2014-15	188044.00	137/5	
76.	Vegetable Sci.	Ado Misc.2123-22	2014-15	213575.00	139/5	
		<b>Total 2014-15</b>		<b>6606243.00</b>		<b>37270174.00</b>
77.	Comptroller	ICAR-001-12, 001-28	2015-16	90782.00	359/2	
78.	Agri. Bio-Tech.	Ado GOI-493-57	2015-16	214924.00	202/4	
79.	Agri. Bio-Tech	Ado GOI-494-57	2015-16	18640.00	203/04	
80.	RWRC Malan	Ado 496-77	2015-16	32587.00	207/04	
81.	Agronomy	Ado 495-16	2015-16	138891.00	239/4	
82.	Agri Economics	Ado. 4023-18	2015-16	4809.00	155/5	
83.		<b>Total</b>	<b>2015-16</b>	<b>500633.00</b>		<b>37770807.00</b>
86.	Dean COVAS	Ado GOI-498-37	2016-17	53203.00	241/4	
87.	Entomology	ICAR Ado-222-19	2016-17	677.00	111/5	
88.	Seed Science	Ado GOI 5015-36	2016-17	11365.00	129/5	
		<b>Total</b>	<b>2016-17</b>	<b>65245.00</b>		<b>37836052.00</b>
89.	KVK, Bara	Misc. 710-88	2017-18	24.00	12/3	
90.	HAREC, D/kuan	ICAR-023-73	2017-18	502804.00	75/3	
91.	Dean, COBS	Ado. 5011-25	2017-18	99464.00	125/05	
		<b>Total</b>	<b>2017-18</b>	<b>602292.00</b>		<b>38438344.00</b>
91.	KVK, Una	KVK-034-89	2019-20	640.00	157/6	
92.		<b>Total</b>	<b>2019-20</b>	<b>640.00</b>		<b>38438984.00</b>





93.	Agri. Engg.	ICAR-008-13(I)	2020-21	5692669.00	35/1	
94.	Agronomy	ICAR-006-16	2020-21	1272685.00	63/1	
95.	Agronomy	ICAR-007-16	2020-21	4770658.00	66/1	
96.	Crop Imp	ICAR-018-14	2020-21	307831.00	142/1	
97.	Crop Imp	Ado GOI- 5035-14	2020-21	328464.00	154/1	
98.	Soil Science	ICAR-012-15	2020-21	801472.00	159/1	
99.	Soil Science	ICAR-009-15	2020-21	6929319.00	161/1	
100.	Soil Science	Misc.- 0637-15	2020-21	277746.00	308/2	
101.	KVK, Kangra	KVK-01-91	2020-21	9527423.00	31/3	
102.	KVK, Mandi	KVK-022-90	2020-21	42950.00	39/03	
103.	KVK, Una	KVK-22-89(i)	2020-21	18000.00	57/03	
104.	KVK, K/seri	KVK-009-94	2020-21	6157613.00	88/03	
105.	KVK, Mandi	KVK-06-90	2020-21	5090592.00	96/3	
106.	KVK, Berthin	KVK-008-93	2020-21	1583937.00	102/3	
107.	KVK, Bara	KVK-002-88	2020-21	1834370.00	124/3	
108.	KVK, Dhaulakuan	KVK-003-87	2020-21	23436076.00	125/3	
109.	KVK, Bara	KVK-022-881'	2020-21	800.00	13/6	
110.	KVK, Berthin	KVK-032-93	2020-21	140001.00	18/6	
111.	KVK, Mandi	KVK-032-90	2020-21	32871.00	38/06	
112.	HAREC, Kangra	ICAR 15-79(i)	2020-21	1082003.00	58/6	
113.	HAREC, Bajaura	ICAR-003-72	2020-21	14857.00	65/06	
114.	Agri. Economics	Ado. GOI-4086-18	2020-21	4888.00	06/07	
115.	Agri. Biotech	Ado. GOI-5037-57	2020-21	14275.00	38/07	



116.	Animal Breeding	ICAR-045-43	2020-21	2149113.00	59/7	
117.	Comptroller	Agriculture	2020-21	34318574.00	84/7	
118.	Comptroller	SCSP	2020-21	1306693.00	85/7	
119.	Vety. Micro	Ado- 5021-40	2020-21	15604.00	111/7	
120.	Organic Agriculture	ICAR-033-56/72	2020-21	220590.00	12/8	
121.	Entomology	ICAR- 042-19	2020-21	3834499.00	20/08	
		<b>Total:</b>	<b>2020-21</b>	<b>111206573.00</b>		<b>149645557.00</b>
	<b>G. Total(1991-92 to 2020-21</b>					<b>149645557.00</b>

*Quesk*  
 Section Officer  
 HP State Audit Department  
 Shimla-171009  
 RAS, CSK HPKV, Palampur



**Annexure-“E”**

**(Referred to in para (ii) of Part-II of the Audit Report 2020-21 )**

**Statement of audit para/subparas/audit requisitions settled and recovery made during the period of report:**

Sr. No.	Name of Department	Main audit para finally settled & year.	Sub.para finally settled and year.	Audit requisition finally settled & year	Para settlement Register P/E No.	Recovery effected
1.	2.	3.	4.	5.	6.	7.
1.	Dean, COVAS, CSKHPKV	-	-	A.R. 125 & 52 dated 15.11.2008 year 2008-09 & 23.02.2015 year 2014-15	06/63	-
2.	Head, Soil Science, CSKHPKV, Palampur	-	-	A.R. No. 80 dated 20.03.2021 Year 2020-21	06/64	-
3.	The D.E.E. CSKHPKV, Palampur	-	-	A.R. No. 102 dated 31.03.2021 Year 2020-21	06/65	-
4.	Head, Seed Science, CSKHOKV, Palampur	-	-	A.R. No. 86 dated 26.03.2021 Year 2020-21	06/66	-
5.	S/I HAREC, Kukumseri	Audit Para No. 28 year 2013-14	-	-	06/67	5305.00



6.	The Director Research	-	Para No. 10(Sr. No. 13) year 2010-11	-	06/68	56107.00
7.	The P.C. KVK, Bajaura	-	-	A.R. No. 90 dated 29.03.2022 Year 2021-22	07/69	-
8.	-do-	-	-	A.R. 73 dated 23.12.2021 Year 2020-21	07/70	-
9.	Head Seed Science	-	Audit Para 10(Sr. No. 12) year 2010-11	-	07/71	143570.00
10.	The Executive Engineer (C)	-	-	A.R. No. 90 Sr. No. 07 dated 11.05.2017 Year 2017-18	07/72	1167.00
11.	Head, Genetics & Plant Breeding	-	-	A.R. No. 18 dated 14.08.2019 Year 2019-20	-	-
12.	The Executive Engineer (C)	-	-	A.R. 09 dated 25.07.2017 Year 2017-18	-	7407.00
13.	-do-	-	-	A.R. 78 dated 22.11.2022 Year 2022-23	-	7788.00
14.	Dean, COVAS	-	-	A.R. No.62 dated 30.09.2022 year 2022-23	-	-
15.	Head, Soil Science	-	-	A.R. No. 15 dated 29.05.2012 Year 2012-13	-	16635.00
16	The registrar	Para No. 14 year 2009-10	-	-	-	13063.00
		02	02	13	Total	251042.00

151/53

*Q.kest*  
Section Officer  
H P State Audit Department  
Shimla-171009  
RAS, CSK HPKV, Palampur





**Annexure- "F"**

**(Referred to in para (iii) of Part-II of the Audit Report 2020-21)**

Detail of Settled and outstanding Audit Requisitions issued to various Heads of the  
Department, CSKHPKV, Palampur during the period from 1983-84 to 2020-21.

Sr. No.	Name of Department	Year	Outstanding audit requisition No./Settled.
1.	Comptroller Office	1989-90	138
		1990-91	9,10
		1992-93	81,147,198
		1993-94	23,56,84,104,129
		1994-95	29,35,65,68,133,150
		1995-96	11,38,44,85
		1996-97	6,43
		1997-98	19,21,26,76,77,95,100,105,109,114,118
		1998-99	22,41,87,139
		1999-2000	4,16,18,20,24,28,55,56,105,106,109,127,133
		2000-01	17,36,38,64,67,73,77,85,96,98,107
		2001-02	8,9,26,31,46,72,77,91,118,119
		2002-03	42,48,63,65,81,95,106,115,116,118,125,130
		2003-04	9,19,53,77,79,81,85,87,89,90,132,135,137
		2004-05	44,49,53,62
		2005-06	27,43,48
		2006-07	4,11,12,15,48,52,106,122,126,127,130,134
		2007-08	14,15,42,45,49,50,90,149,152,203,206,210, 211,212,215,220,224,231
		2008-09	21,30,38,40,44,85,86,91,96,105,113,124,125, 127,129,132,135,152,185,188,190,208,209,210
		2009-10	23,30,34,36,53,56,58,77,80,81,86,87,111,115, 117, 123,124,134,140,143,146,152,153,
		2010-11	8,12,18,24,29,30,38,61,68,71,78,79,83,90,95,97, 98,99,112,131,132,134,135,136,137,140,141,
		2011-12	10,22,24,26,27,28,34,42,43,54,61,66,77,89,



			96,103,106,109,117,119,122,133,134,135
		2012-13	6,24,34,46,51,69,78,81,87
		2013-14	17,26, 21,51,82,99
		2014-15	4,6,37,38,63,66,67
		2015-16	26,32
		2016-17	07,12-62,83,84,86
		2017-18	01,18
		2018-19	01,02,05,20,22,27,36,37
		2019-20	04,09,12,14,19,21,26,46,59,60,63,67,69
		2020-21	06,18,20,26,27,75
2.	<b>Registrar Office</b>	1984-85	7,122
		1985-86	5,96,157,284,
		1986-87	145,198
		1987-88	124
		1992-93	15,134,152,178
		1993-94	55
		1994-95	63,82,143
		1995-96	50
		1996-97	60
		1997-98	1,129,130
		1998-99	24,73
		1999-2000	19,34,37,38,43,52,54,59,65,85,137
		2000-01	28,42,44,57,91,93
		2001-02	20,65,78,84,85,87,88
		2002-03	76,104
		2003-04	7,10,11,13,20,32,33,34,66,67,84,88,94,95,96, 100,108,109,110,112,113,114,115,118,119,122, 123,124,125,126,128,129,144,152,156,157,158, 165,168,171.
		2004-05	39
		2006-07	3,27,82,98,102
		2007-08	46,95



		2008-09	29,36,43,45,119
		2009-10	22,116,119,120,121,122,133,
		2010-11	3,45,51, 62,127
		2013-14	23,103
		2014-15	42,44
		2015-16	11,15,16,17,45
		2016-17	12-62,66,70,87
		2017-18	03,20
		2019-20	10,44,69
3.	<b>Director, Extension Education</b>	1983-84	12,67,89
		1984-85	9,12,21,92,95,118
		1985-86	7
		1986-87	30,45
		1989-90	30,89,132,140
		1991-92	140
		1992-93	33
		1994-95	48,99,127,145
		1995-96	36,37
		1997-98	11
		1999-2000	140
		2000-01	19
		2001-02	103
		2002-03	69,70
		2006-07	62
		2007-08	242.
		2008-09	134,148,214
		2009-10	66,155
		2011-12	107,115,129,132
		2012-13	76,95
		2014-15	31
		2016-17	11,12-62



		2017-18	17
		2019-20	45
4.	<b>Director of Research</b>	2005-06	11
		2010-11	122
		2011-12	2,9,18,30,35,121
		2012-13	3
		2016-17	12-62,89
		2020-21	39,87,105,107,108,109
5.	<b>Estate Officer</b>	1985-86	6,11,13,34,37
		1986-87	185,196,222
		1987-88	102
		1988-89	73
		1989-90	3,42,48,49,53,94,133
		1990-91	2,5,14,55
		1992-93	19,28,40,73,76,82,91,111
		1993-94	2,3,4,7,9,18,21,30,31,34,36,37,45,48,59,66,79, 88,90,92,93,95,102,107,108,111,127
		1994-95	1,22,31,33,44,56,68,70,84,91,92,93,96,109,113, 124,125,132,136,137
		1995-96	40,100,
		1996-97	28
		1997-98	22,63,65,127,133,141
		1998-99	2,43,47,54,58,165
		1999-2000	1,15,21,66,74,91,
		2000-01	8,24,37,75,87,97,109
		2001-02	36,42,64,106,108,110
		2003-04	166
		2004-05	43,71
		2006-07	5,7,8,50
		2007-08	31,119
		2008-09	5,9,17,23,24,72,77,93,97,102,108,112,115,126,





			142,146,147,159, 189
		2009-10	78,
		2011-12	33,36
		2015-16	18,21,36,37,48
		2016-17	01,02,03,08,12-62,63,68,69,72,76,82
		2017-18	13,16
		2018-19	08,10
		2019-20	27
		2020-21	09
6.	<b>Executive Engineer ( C )</b>	1991-92	80,98
		1996-97	31
		2006-07	32,47,55,81,88,91,96,101,112
		2007-08	4,8,33,38,54,66,73,76,77,83,116,157,159,180, 219, 227
		2009-10	44,75,84,96,107,118
		2010-11	1,9,13,16, 17,33,34,57,67,69,70,75,133,
		2011-12	11,38,52,56,83
		2012-13	10,25,49,64,75,84
		2013-14	24,56,62,91,92
		2014-15	14, 54
		2015-16	4,8,13,31
		2016-17	12-62,85
		2017-18	02,05,10
		2019-20	61,62
		2020-21	41,88
7.	<b>Executive Engineer (D)</b>	2006-07	59,64,89,113,114,121
		2007-08	2,17,19,20,21,23,24,36,43,48,52,82,163,185, 186,239
		2008-09	65



		2009-10	150,
		2010-11	26,28,
		2011-12	7,13,64,76,102
		2020-21	49
8.	<b>Executive Engineer (E)</b>	2006-07	6,56,80,131
		2007-08	22,44,100
		2009-10	73,138
		2010-11	22,91,117,
		2011-12	125
		2012-13	59, 77
		2013-14	2
		2014-15	16
		2017-18	21
9.	<b>Dean, COVAS</b>	1991-92	77
		1992-93	171
		1997-98	4
		1998-99	154
		2002-03	3,43,114
		2003-04	102,105,121
		2004-05	36
		2006-07	135
		2007-08	37,232
		2008-09	15,163
		2009-10	102,
		2012-13	9,11,13,20,27,53,72,94
		2013-14	11,18,53,85,88,102
		2014-15	8,25,58,59
		2016-17	12-62,88
		2018-19	34,45



10.	<b>Animal Genetics &amp; Breeding</b>	1988-89	33
		1990-91	95
		1994-95	116
		2014-15	50
		2015-16	05
		2016-17	12-62
11.	<b>Animal Nutrition</b>	2010-11	126
		2012-13	57
		2016-17	12-62
12.	<b>Live Stock Farm</b>	2001-02	45
		2006-07	71
		2016-17	10,12-62,64
13.	<b>Dean COA</b>	1993-94	69
		2000-01	59
		2007-08	216,226
		2008-09	13
		2009-10	50,105,
		2010-11	35,106,
		2015-16	46
		2016-17	12-62
		2019-20	64
14.	<b>Soil Science</b>	1989-90	141
		1998-99	6
		2006-07	119
		2008-09	71,181
		2009-10	70,
		2010-11	77,



		2012-13	7,54
		2013-14	30
		2016-17	12-62
		2018-19	43
		2020-21	83
15.	<b>Seed Production Unit</b>	1984-85	116
		1985-86	307,311,318,330
		1989-90	7,70
		1990-91	30
		1991-92	18,57
		1995-96	70
		1998-99	55
		1999-2000	14
		2000-01	48
		2006-07	58,132
		2008-09	41,64,88,141
		2009-10	9
		2010-11	11,20,108,
		2012-13	33,82
		2014-15	65
		2016-17	12-62
		2020-21	03
16.	<b>Vegetable Science</b>	1997-98	32
		1998-99	44,65
		2006-07	119
		2009-10	151
		2011-12	130
		2012-13	90,91
		2013-14	112
		2016-17	12-62
		2020-21	14





17.	<b>Tea Husbandry &amp; Agro forestry</b>	1998-99	107
		2002-03	89
		2005-06	33
		2012-13	56,66
		2013-14	47
		2014-15	60
		2016-17	12-62
18.	<b>Plant Breeding</b>	2010-11	143
		2016-17	12-62
		2018-19	46
		2019-20	74,76
		2020-21	103,106
19.	<b>Plant Pathology</b>	1991-92	1
		2006-07	133
		2008-09	69,212
		2009-10	8,32,45,136,
		2010-11	60,72,
		2016-17	12-62
		2019-20	15,31,32
		2020-21	11
20.	<b>Agronomy</b>	1986-87	92
		2007-08	225
		2008-09	1
		2016-17	12-62
		2018-19	42
		2019-20	72
		2020-21	33,79



21.	<b>Entomology</b>	2007-08	78
		2010-11	4
		2011-12	4,14,63
		2012-13	71,85,86
		2013-14	34,73,257-58
		2014-15	61
		2016-17	12-62
		2019-20	16
		2020-21	71,76,77
22.	<b>Dean COBS</b>	2010-11	10,
		2012-13	61
		2013-14	106
		2016-17	12-62
		2019-20	80
		2020-21	91
23.	<b>Dean COHS</b>	2012-13	16,48
		2016-17	12-62
		2018-19	30,47
		2020-21	16,23,100
24.	<b>S.W.O.</b>	2008-09	198
		2009-10	7,106
		2010-11	116
		2016-17	12-62
25.	<b>Librarian</b>	2006-07	68
		2007-08	166
		2009-10	104
		2016-17	12-62
		2020-21	50



26.	<b>HAREC, Dhaulakuan</b>	2008-09	218
		2016-17	12-62,73
27.	<b>MAREC, Sangle</b>	1989-90	64
		1990-91	105
		1991-92	11,138
		1992-93	68,136,206
		2001-02	67
		2009-10	74,
		2011-12	131
		2012-13	47
		2016-17	12-62
28.	<b>R.S.S., Leo</b>	1993-94	141
		1997-98	74
		2016-17	12-62
29.	<b>HAREC, Bajaura</b>	1991-92	112
		2010-11	19,
		2016-17	12-62
		2019-20	07,28,78
		2020-21	24
30.	<b>Beekeeping, Nagrota Bagwan</b>	2007-08	112
		2008-09	161
		2016-17	12-62
31.	<b>RSS, Lari</b>	2007-08	230
		2008-09	2,111
		2010-11	102
		2013-14	40,42,52
		2014-15	29,30,45
		2016-17	12-62



32.	<b>K.V.K., Bara</b>	1993-94	149
		2009-10	18,46,
		2011-12	101
		2012-13	62
		2016-17	12-62
		2019-20	05
		2020-21	78,94
33.	<b>KVK, Una</b>	2008-09	8,201
		2016-17	12-62
		2018-19	44
		2020-21	35,92,98
34.	<b>K.V.K., Mandi at Sundrnagar</b>	2006-07	99,103,108,128
		2008-09	110, 207,215
		2011-12	23,31,39
		2012-13	89
		2016-17	12-62
		2020-21	25,34,99
35.	<b>K.V.K. ,Kangra</b>	2008-09	42,150
		2016-17	12-62
		2018-19	41
		2019-20	13,73
		2020-21	30,42(A), 45,73,96
36.	<b>K.V.K. Berthin</b>	2013-14	33
		2016-17	12-62
37.	<b>Chemistry &amp; Bio Chemistry</b>	2008-09	47,136
		2016-17	12-62





38.	<b>RWRC Malan</b>	2008-09	81
		2011-12	16
		2012-13	8
		2016-17	12-62
		2020-21	82
39.	<b>Horticulture</b>	2008-09	117
		2010-11	64, 73
		2012-13	93
		2016-17	12-62
		2019-20	23
40.	<b>Agriculture Engineering</b>	2008-09	118
		2009-10	135,
		2011-12	44,104,127
		2012-13	92
		2013-14	78, 83
		2014-15	18
		2016-17	12-62
		2018-19	07
41.	<b>SAREC Kangra</b>	2008-09	123,193
		2009-10	52
		2012-13	52
		2016-17	12-62
		2020-21	95
42.	<b>Agriculture Economics</b>	2009-10	12
		2016-17	12-62
43	<b>KVK Kukumseri</b>	2011-12	15
		2012-13	79, 88
		2016-17	12-62



Section Officer,  
H P State Audit Department  
Shimla-171009  
RAS, CSK HKV, Jalambar

44.	Organic Agriculture	2010-11	139,
		2011-12	126
		2012-13	63
		2013-14	3, 28, 329
		2016-17	12-62
		2018-19	09,12
		2020-21	101
45.	Vety. Physiology	2016-17	12-62
46.	HAREC, K/seri	2012-13	83
		2013-14	25,111
		2016-17	12-62
		2019-20	77
		2020-21	81
47.	Vety. Microbiology	2013-14	20, 108
		2016-17	12-62
		2019-20	65,71
48.	Biology & Environment, COBS	2015-16	40,49
		2016-17	12-62
49	Dean, P.G.	2015-16	51
		2016-17	12-62
50	Vety Gynaecology	2019-20	17,20
		2020-21	31,85
51	Vety Surgery & Radiology	2020-21	15(A)

