



**DR. BALASAHEB SAWANT KONKAN KRISHI
VIDYAPEETH
DAPOLI, DIST. RATNAGIRI**

**AUDIT REPORT & ANNUAL
ACCOUNTS
FOR THE YEAR 2001 -2002**

Publishers,

The Registrar,

Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth,

Dapoli, Dist. Ratnagiri.

Audit Report of Dr.Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli For the year 2001– 2002

No. Local 18 / B / Dr.Balasaheb K.K.V. / KV /373(A)

Dy. Chief Auditor (Sr)
Local Fund Audit, Konkan Division Office
Konkan Bhavan, Sixth Floor,
Navi Mumbai 400614

Date:

From,

The Deputy Chief Auditor (Sr.)
Local Fund Accounts, Konkan Bhavan
Navi Mumbai 400614

To,

The Registrar,
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth,
Dapoli, Dist. Ratnagiri.

There are 22 Institutions and Center offices under Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli and considering the earnings and expenditure of various institutes under the University, the accounts of these 22 Institutions / centers for the period 2001 – 2002 were audited during the period between 15/01/2007 and 16/01/2008 by the following officers.

1. Shri B. P. Chavhan between 15/01/2007 to 13/04/2007

2. Shri V. V. Lambat (on Deputation) between 13/04/2007 to 16/01/2008

The finalization of the audits was done by Shri. Sudhakar Dange, The Deputy Chief Auditor (Senior), Local Fund Audits, Konkan Bhavan, Navi Mumbai on 03/04/2008.

The following were the officers during the period between 01/04/2001 to 31/03/2002 for the financial year 2001-20002

1. Hon. Vice- Chancellor

Dr. S.S.Magar
01/04/2001 to 31/03/2002

2. Hon. Registrar

a) Dr. S. A. Chavhan
01/04/2001 to 26/07/2001
b) Shri. K. S. Shingare
27/07/2001 to 31/03/2002

3. Hon. Comptroller

Dr R. N. Madav (Additional Charge)
01/04/2001 to 31/03/2002

PART 1: (Previous Audit)

a) The Audit objections under this scheme up to year 1982 -1983 are included in the audit report of Vice-Chancellor 's office.

b) The Audit reports during the period from the year 1983-1984 to 2000-2001 are issued separately and the Audit report on the accounts of Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli for the period of the year 2001-2002 are issued vide this office letter No. Local/ B/K.K.V.D/M.D./ 373(A) Dated: 10/04/2008. Compliance of paragraph as per provision of act should be done and the procedure of deletion of Para should be carried out.

PART 2 (CURRENT AUDIT REPORT)

Para No. 03 Budget

Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli, Dist.Ratnagiri receives Grant-in-aid

From Government and Indian Council of Agriculture Research (I.C.A.R.). University receives Grant-in-aid based on itemized objectives from Department of Agriculture Animal Husbandry, Dairy development and Fisheries Department of Government of Maharashtra after presenting the Budget estimates through Maharashtra Agriculture Education and Research Council to Government.

The details of sanctioned Grant in aid by Government and the actual expenditure are as follows.

Non-Plan Scheme

Rupees in Thousands			
Sr.No.	Particulars	Revised sanctioned Grant –in-aid	Expenditure incurred
1	01 Crop Husbandry	151445/-	151704/-
2	03 Animal husbandry	7670/-	7653/-
3	05 Fisheries	12492/-	12551/-
	Total	171607/-	171908/-

1)The total revised sanctioned Grant-in –aid under 01 Crop Husbandry Scheme was Rs.151445/-, but the expenditure incurred is 151704/- .There is excess expenditure of Rs.0.259/- .The explanation should be submitted regarding excess expenditure than the sanctioned Grant –in aid and a condonation should be obtained from Government for excess expenditure than Grant-in –aid.

2)The revised sanctioned Grant –in –aid Under 03 Animal Husbandry scheme was Rs.7670 but the expenditure incurred is Rs.7653/- .An Appropriate explanation should be given.

3)The revised sanctioned Grant-in- aid under 05 Fisheries scheme was Rs.12492/- but the expenditure incurred is Rs.12551/- .There is excess expenditure of Rs.0.059/- . The explanation should be presented regarding excess expenditure.

The revised provision under non-plan scheme is Rs. 171607/- and expenditure incurred is Rs. 171908/-. The excess expenditure is Rs. 301/-. The explanation should be presented regarding excess expenditure.

Under the Plan-Scheme:

Rupees in Thousands

Sr. No.	Details	Revised Sanctioned Grant-in-aid	Expenditure incurred
1	Plan-Scheme	35530/-	39549/-

The revised Sanctioned Grant-in-aid in under Plan Scheme was Rs. 35530/- but the Expenditure incurred is Rs. 39549/-. The excess expenditure is Rs. 4019/-. The explanation should be presented regarding excess expenditure than that of sanctioned Grant-in-aid.

Indian Council of Agriculture Research Scheme:

The Revised Sanctioned Grant-in-aid in under Indian Council of Agriculture Research Scheme was Rs.35856/- but the Expenditure incurred is Rs.48615/-. There is Rs.12759/- excess

expenditure. Appropriate explanation should be given regarding excess expenditure than the Grant-in-aid.

Para No.- 4 Purchases of Xerox papers and Writing Papers

General Department has purchased stationery items vide Voucher No 1258 dated 28.11.2001 Rs 86480/- and Voucher No 1763 dated 14.03.2002 Rs 48250/-. In that following objections have been raised.

- 1) Bill No 2288 dated 30.09.2001 for Rs 38600/- for Papers 400 Rim by M/s Sushil Kumar Shinde and Co. Sangli

Bill No 2289 dated 30.09.2001 for Rs 47880/- for Duplicating Papers 410 Rim & Xerox papers 50 Rim by M/s Sushil Kumar Shinde and Co. Sangli

Bill No 2693 dated 31.12.2001 for Xerox Papers 500 Rim by M/s Sushil Kumar Shinde and Co. Sangli

Quotations were called for Writing Papers vide Letter No 5380 dated 1 June 2001 and for Duplicating / Xerox Papers vide Letter No 6822 dated 6.7.2001. There were total 7 suppliers from whom quotations were received. However, the packets were not sealed and which did not keep confidentiality of the documents.

- 2) As per Accounts Code Rule No 6.38 and Rule No. 7.7, Similarly as per Government Resolution BhaKhaSa-1093 (2635) Industries, Dated 16 July 1994 passed by Industries, Energy and Labor Ministry, a tender should be floated for the purchases valued more than Rs 50000/-. An explanation should be furnished for why the Tender was not floated and illegal purchases were made. Tendering process seems to be avoided. Compliance must be submitted.

Para No.-5 About Register of Telephone Bills and Records

The amount of Rs. 61615/- of the 20 telephone bills is paid on date 20/07/2001 vide voucher no. 479 of the period from date 01/04/2001 to the date 31/05/2001. While verifying the concerned bill it is seen from the certificate showing the use of telephone for the official use is not recorded.

It is necessary to maintain the telephone record register in the office of the head of office but not kept and also the bill is not certified. It is seen from letter no. B.S.K.K.V./ Gen. 5043/2006 of the date 15th Sept. 2006 issued by Hon. Registrar that necessary instruction on were already given vide various circulars issued from time to time in this behalf.

The telephone record register is kept in KV170 and the columns no. 9,10,11,12 is kept blank. As the record register is incomplete, the private un-official use of the telephone and the recovery of it are not seen. The private/un-official use of the telephone is listed as below (For e.g.).

Sr.No	Date	Phone Used by	Phone No.
1.675	11.4.2001	Mrs.Rane	88041
2.676	11.4.2001	Mr.Salave	83807
3.684	11.4.2001	Mr.Pawar K.M	82595
4.687	11.4.2001	Mr.Talathi	82993
5.688	11.4.2001	Mr.Dhekale	83595
6.689	11.4.2001	Mrs.Kulkarni	83956
7.690	11.4.2001	Mr.Belose	82490
8.691	12.4.2001	Mr.Shedge	83636
9.692	12.4.2001	Mr.Shedge	83636
10.699	12.4.2001	Mr.Sawant	83700
11.700	12.4.2001	Mr.Salave	84002
12.701	12.4.2001	Mr.chuavan	82190

The recovery of the private un-offical use of the telephone is done or not? The recored register should be completed with date and voucher nos. and the compliance should be submitted.

Para No.- 6 About account of the answer and supplement sheets.

The printing of the answer sheets for the Rs. 42100/- is done vide voucher no 1162, dated 21-11-2001.

The printing of the 20000 answer sheets for Rs. 31600/- at the rate of 1580 per thousand and 20000 supplement sheets for Rs. 10500 at the rate of 525/- per thousand is done vide bill no 0954 dated 23-10-2001 from M.P.K.V. Rahuri University. The distribution of the question sheets is seen on page no 50 of the store ledger register to the colleges of Ratnagiri, Chiplun, Dapoli. But the further account of quantity of the distribution and balance of the question/answer sheets is not taken from the colleges. The detail account should be recorded to the record register and compliance should be submitted by taking the certificate.

Para No.-7 About the sanction of the printing.

The printing of the record register for Rs. 38067/- vide voucher no. 2178 and for Rs. 22265/- vide voucher no. 2177 is done on date 30/03/2002 by the General Department. The following objections are recorded in that.

1) The record registers and forms were printed vide bill No. 127 amounting to rs 268890/- and files and letter heads were purchased vide bill No. 123 amounting to Rs. 11177/- dated 30-3-2002 from S.V. Press offset division Chiplun. Avi Publishers, Chiplun page no. 174 of Rs. 7890/- for printing of record register on date 28/03/2002,

Credit bill no.001 for Shiv to Chiplun of Rs. 8125/- on date 28/03/2002 for printing of printed register,

Panchashil Enterprises, Kolhapur Bill no. 31 for Rs. 6250/- for printing of record register on date 28/03/2002

The quotations for printing as above were called. The total amount for the above printing is Rs. 60332/-. But it is necessary to call tenders for the purchase above Rs. 50000/- as per Accounts Code Rule No 6.39 and rule no 7.7 of the Government Resolution of the dated 16th July 1994. The concerned procedure is not followed by the Department.

2) The quotations of six suppliers were received for the concerned printing but the packets accepted were not sealed as per the account code rule no. 6.39.

3) The deposit of Rs. 1200/- was accepted even when the printing work was completed by calling quotations from the supplier explanation needs to be submitted as under which rule the deposit was accepted from supplier.

4) The explanation of why the demand of the concerned printing was not done through Government printing press or printing press from the University. (M.P.K.V. Rahuri)

The above purchase is illegal and compliance should be submitted.

Para No.-8 About the record of the purchase of the Tyres.

1) Sub-voucher from the voucher no. 2081 dated 30/03/2002 of Rs. 4800/- of M/S. Shri. Laxmi Tyres.

2) Voucher no. 2330 dated 30/03/2002 of Rs. 7808/- of M/S. Swity Auto.

The purchase of Tyres for the vehicles of the University is done by above Vouchers. The entries of the purchase of the tyres in the part 3 of history sheet form KV-83 are not completely filled up. Hence the information regarding whether the tyres are purchased before required mileage or not and if purchased then how much k.m. was its run could not be ascertained by the audit. Hence the completed entries of purchase of the tyres in the history sheet part 3 should be shown to the audit.

Para No.-9 About the purchase of the Tyres

Voucher no. 214 of date 30/03/2002 of Rs. 32928/- of M/S. Perfect Tubes and Tyres.

The purchase of Tyres from M/S. Perfect Tubes and Tyres is done by above Vouchers. The following objections are taken on the concerned expenditure.

1) It is seen that the advance of Rs. 46398/- is given for the concerned expenditure, but the bill is only of Rs. 32928/-. Hence the explanation should be given regarding the balance amount whether refunded or not and if refunded then justification for the same needs to be submitted.

2) The file of sanctioned quotation orders of the concerned expenses is not shown.

Hence the compliance should be submitted by completing the above things to the audit until then the expenditure is non the audit acceptable.

Para No.-10 About the expenses of the fuel.

Expense Voucher No.	Date	Amount Rs.
2180	30.3.2002	10,069/-
2181	30.3.2002	10,008/-
2182	30.3.2002	10,008/-

The expenditure for the fuel of the vehicle no. 2395 is done by the above voucher. While verifying the entries of the expenditure in the logbook of concerned vehicle, the following irregularities are occurred.

1) The figure of 240 is written instead of 224 while taking the km entry from 55625 to 55849 on date 15/12/2001.

2) The starting km is taken as 64549 on date 11/01/2001, when the actual km was 64524 on date 10/01/2001.

3) The log book is kept in form KV-82 as per University account code 1991, and the purpose of the Travel has to be written in the column no. 12. The reason of the travel at the time of entry of this concerned expenditure is shown as official journey. But the reason of the travel in the entry of the log book should be clearly written as per accounts code rule no. 10.10 (2) and it should not be recorded as official or official work.

Hence the explanation of the above should be given and compliance should be shown to the audit.

Para No.-11 About the repairs.

Voucher no. 943 of Rs. 66024/- by sub-voucher of M/S. Automobiles Point of Rs. 60524/-

The repairs of the vehicle no. 9103 is done by this voucher and the total expenditure incurred for this is Rs. 60524/-. The following objections are taken on the expenditure.

1) The concerned work is done by calling the quotations, but as per the university accounts code rule 6.38 (3), it was necessary to call the tenders.

Hence the explanation should be given regarding why the tenders were not called.

2) The recovery of the Income Tax from the bill is not done according to the Income Tax rule 194 and accounts code rule 2.6, 2.7 of index 5 rule 20 (k). Hence the explanation should be given regarding why the recovery is not done.

Hence the compliance should be shown by completing the above things to the audit until then the expenditure is non acceptable to the audit.

Para No.-12 About the expenditure of the repairs.

Voucher no. 2022 of date 30/03/2003 of M/S. Phaltan Industries of Rs. 15759/-

The repairs of the vehicle jeep no. 1190 is done by sub voucher and the expenditure incurred is Rs. 2797/-. The following objections are taken on the expenditure.

1) The application of the concern vehicle driver for the repairs is not shown.

2) The recommendation of the Mechanic is not attached for the concern repairs.

3) The approval by the competent officer for the expenditure and official note are not shown.

Hence the compliance should be shown by completing the above things to the audit until then the expenditure is non acceptable to audit.

Para No.-13 About the repairs of the Tractor.

Voucher no. 310 of M/S Nimbalkar Tractors, Khed of Rs. 6668/-

The work of the Tractor repairs by the above voucher is done by M/S. Nimbalkar Tractors, Khed as he is the authorized dealer of Mahindra Company. The following remarks are given for that.

1) The letter showing the authorized dealership of Mahindra Company to M/S. Nimbalkar Tractors is not shown; hence it is not ascertained about this.

2) The entries in the part 2 of the history sheet of the repairs are not completed. The detail

entries are not taken in the history sheet regarding the repairs.

3) The recovery of the Income Tax is not done according to the Income Tax rule 194 and account code rule 2.6, 2.7 of index 5 rule 20 (k). Hence the recovery should be done and shown.

Hence the compliance should be shown to the audit by completing the above.

Para No.-14 About the expenditure of the repairs of the Car-washer.

The expenditure of amount of Rs. 5238/- is done by the sub-voucher from the voucher no. 1175 on the date 21/11/2001 for the repairs of the Car-washer.

The following remarks are given for the expenditure.

1) The entries in the part 1, 2, 3 of the history sheet of the repairs are not completely filled up as per University accounts code form K-83. Hence the entries taken in the history sheet are incomplete.

2) It is seen while verifying the history sheet that the repairs of the Car-washer is done on date 20/06/2001 before this. Hence the explanation should be given about the repairs of the Car-washer is done again on date 29/08/2001 by this voucher.

3) The certificate for necessity of the repairs of the mechanic is not shown.

4) The recovery of the Income Tax is not done according to the Income Tax rule 194 and accounts code rule 2.6, 2.7 of index 5 rule 20 (k).

Hence the compliance should be shown by completing the above things to the audit.

Para No.-15 About the repairs of the Jeep.

Voucher no. 2.15 of date 30/03/2002 of M/S. Phaltan Industries of Rs. 19840/-

The repairs of the vehicle jeep no. 1190 is done by this voucher from M/s Phaltan, Industries. The following objections are taken on the expenditure.

1) The above said expenditure also has been incurred without calling quotations as the Dealer is said to be authorized dealer of Mahindra and Mahindra however no documentary evidence in this connection is provided.

2) The application for the repairs of the concern vehicle driver is not shown.

The recommendation of the Mechanic is not attached for the concern repairs.

Hence the compliance should be shown by completing the above things to the audit until then the expenditure is non acceptable to the audit.

Para No.-16 About the over oiling.

The over oiling of the amount of Rs. 17570/- of the Jeep no. 9627 is done on date 30/03/2003 by the voucher no. 1270.

1) The work is done by M/S. Hemkiran Diesel. The firm is authorized dealer of Micro Bosch Company, certificate to that effect is present with other documents the jeep is of Mahindra Company, it was necessary to do the repairs from the authorized dealer hence explanation regarding this should be given.

2) The recovery of the Income Tax from the bill is not done according to the Income Tax rule 194 and accounts code rule 2.6, 2.7 of index 5 rule 20 (k). Hence the explanation should be given regarding why the recovery is not done.

Hence the compliance should be shown by completing the above things to the audit.

Para No.-17 About the history sheet.

The following irregularities were found during the verifying of history book of the year 2001-2002.

1) The history book of most of the vehicles is not maintained as per form KV-83 of University accounts code 1991. The columns are made in plain record register and the columns are not made as per form.

2) The history book of some of the vehicles is maintained as per form KV-83 of University accounts code 1991, but the entries in part 1, 2, and 3 are not completely filled up.

The explanation about the above irregularities should be given and compliance should be shown to the audit.

Para No.-18 About the pension and gratuity.

The following irregularities were found during the audit of the year 2001-2002 payment order in connection with pension and gratuity payment order.

1) It is necessary to take the order for payment of the pension in form KV-121 and for payment of Gratuity in form KV-122, as the pension and gratuity is sanctioned as per University accounts code rule 13.3, but it is seen during the inspection that the pension and gratuity is taken out consolidated and not as per the form.

As the explanation is asked about this vide half margin memo no.7, the answer is given as from the establishment of the University, the pension and gratuity is given consolidated. The answer does not seem to be proper, hence proper explanation should be given and compliance should be shown to the audit.

Para No.-19 About the record register of pension and gratuity.

The record register of pension payment order has to be kept in form KV- 124 and of the Gratuity has to be kept in form KV- 125 as per University accounts code rule 13.11 and 13.12. The following irregularities are found in it while its inspection.

A) The record registers of Pension payment order.

1) The Photograph of many pension holders is not stuck in the record register of Pension payment order.

2) The signature of the competent officer is unavailable at many places on the entries in the concerned record register.

3) The entries of the payments of the pension of Shri. S. A. Chavhan, head of dept. retired on 31/12/2001, and Late D. S. Pednekar, Draftsman, expired on 5-7-2001, are not taken in the concerned record registers though the incidents occurred during audit period.

4) Only the Names are taken and other remaining entries are not taken at many places in the concerned record registers. The explanation about the above irregularities should be given and compliance should be shown to the audit.

Para No.-20 About the expenditure in one time catch up grant.

Voucher no. 1954 dated 30/03/2002 of Rs. 171178/-, first bill.

Voucher no. 2218 dated 30/03/2002 of Rs. 78819/-, final bill.

Name of the Contractor: - M/S. National Construction, Mumbai.

Name of the work: - Vent exrl to PHT 6/ ock at Horticulture Deptt.

Amount of Budget- Rs. 242070/-

The concerned amount of the above work is paid to the contractor by the concerned Voucher.

The following objections are taken on the expenditure.

1) The administrative and technical approval to the above work is given by the letter of University Engineer letter no. 33 of date 07/01/2002, but the authority of administrative approval for work up to Rs. 300000/- can only be given by Vice-Chancellor as per University accounts code 1991 rule 6.5 and the authority of administrative approval for work up to Rs. 50000/- can be given by University Engineer as per the reformed order of sr. no. 92 of K.K.V./Pradhikaran/ (1)/ 13071/ 99 dated 22/12/99. Hence it was necessary to be given the administrative approval for work by the Vice-Chancellor, as the amount of budget of the work is Rs. 242070/-, then how the work is to be executed by the Engineer without the approval of Vice-Chancellor.

2) The Tender Notice for the above work is published in Daily Sagar news paper on date 08/01/2002 and the time period for presenting the tenders was for 15 days from 09/01/2002 to 23/01/2002 but the time period for the above work floating the amount more than Rs. 50000/- should be one month for the first time as per the University accounts code rule 6.42.

3) The tender for this work was accepted at the rate of 14.4% below from M/S. National Construction. It was necessary to prepare the new estimate and to take the administrative sanction for the work as per the accounts code rule 6.13 as the acceptance of the tender at such low rate, but such procedure is not followed.

4) The 5% inspection by the University Engineer as per the account code rule 6.35 (1) (k) is not done while recording entries of the concerned work in the measurement book. The noting of agreement number, date of completion of the work, or previous measurement record etc. is not available in the measurement book.

5) The estimated amount for the concerned work is 242070/- and the work was given at 14.4% below estimate by accepting the tender, i.e. at Rs. 207212/- however the amount of Rs. 249997/- is paid for the actual work. As seen to the entries in the measurement book of the concerned work, the difference is found in the estimate and the actual work regarding the following items.

Sr.No.	Item No.	Budgeted Measurements in Cubic Meters	Actual Work in Cubic Meters
1	17	2.19	4.35
2	24	2.14	9.39
3	2	29.18	50.83
4	9	224.95	453.27
5	13	7.31	10.837

A huge difference is found in actual work and the estimate. As the budget provision amount for the concerned work is 242070/- and the work was given at 14.4% low rate as the acceptance of the tender, i.e. at Rs. 207212/- and the amount of Rs. 249997/- is paid for the actual work, hence it seems the estimate was faulty.

Hence proper explanation of the above points should be given and compliance should be shown to the audit.

It was necessary to pay the amount of Rs. 207212/- to the contractor, as the acceptance of the work at the rate of 14.4% below, how're estimate amount of Rs. 249997/- is paid hence the amount of Rs. 42785/- is paid in excess. Hence the responsibility should be fixed on the concerned and the excess amount of Rs. 42785/- should be recovered from the contractor.

Para No.-21 providing premix carpet for one angle approach shed etc. at Dapoli.

Voucher no. 236, dated 08/06/2001, Name of the Contractor- M/S. S. R. Mane. Amount Rs.

The expenditure is done by the above voucher for the above said work said and the following objections are taken on the expenditure.

1) The amount of the original estimate was Rs. 41430/- for the concerned work. However the tender is accepted at 9% above the D. S. R. rate stating that prevailing market rates are higher than the D.S.R. rates. However as per provision contained at rule 6.10 in University account code 1991 estimated is to be prepared on the basis of D.S.R..

[As the cause of more market rate than the D.S.R. is given, but the comparative index of D.S.R. and the market rate is not attached, hence it can not be ascertained. So the explanation regarding this should be given.] The stated reason that the prevailing market rates are higher than the D.S.R. rates should have been supported by comparative statement of D.S.R. rates and prevailing market rates. However the same is not done hence it cannot be ascertained that prevailing market rates were higher than D.S.R. rates. The explanation regarding all this shall be given.

2) The entry of the concerned work is taken on page no. 234 to 236 of the measurement book no. 497, but the scheduled and actual period for completion of the work is not mentioned in it. These entries are necessary in the measurement book as per University accounts code rule 6.32 (3).

3) The 5% inspection by the University Engineer for the work above Rs. 25000/- as per the accounts code rule 6.35 (b) is not seen.

Hence proper explanation of the above points should be given and compliance should be shown to the audit.

Para No.-22 Central Government sponsored scheme.

Voucher no. 1998 dated 30/03/2003 of amount Rs. 75010/- first current bill.

Voucher no. 2303 dated 30/03/2003 of amount Rs. 47096/- Second and final bill.

M/S. S. K. Rathod, Alore.

Name of the work: – Shed for forestry farm.

Amount of estimate Rs. 121251/-

The following objections are found regarding the above expenditure.

1) The administrative and technical approval to the above work is given by University Engineer, but as the amount of estimate is above Rs. 50000/-, the administrative sanction of Vice-Chancellor should be taken as per University accounts code rule 6.5

2) At the time of calling the Tenders for the above work, the time period for presenting the tenders was for 15 days, but the time period for the above work should be one month as for University accounts code rule 6.41.

3) The tender for this work was filled up at the rate of 13.20% below estimated rate by M/S. S. K. Rathod, Alore. The University Engineer vide its letter no 129 dated 21/09/ 2002, has asked to furnish item wise analysis as to how the work is feasible at such low rate but the work is allotted to the contractor, though the contractor had not given any explanation so the explanation regarding this should be given that on what basis points the work is allotted to the concern contractor.

4) The estimated amount for the concerned work is 121251/- and the work was accepted at 13.20% below estimated rate, so it was necessary to prepare the fresh estimate of 1390 below original amount i.e. of Rs. 105246/- for the work as per the accounts code rule 6.13 but the estimate of Rs. 122186/- was prepared as the actual amount of work. So the explanation about the above objections should be given and compliance presented. The responsibility by whom the excess amount of Rs. 16680/- is paid should be fixed and should be recovered from the contractor.

Para No.-23 About the construction of Pollination to central lab.

Voucher no. 2335 dated 30/03/2003 of amount Rs. 126264/- first current bill.

Voucher no. 2219 dated 30/03/2003 of amount Rs. 168618/- Second and final bill.

M/S. M. R. Alorkar

Name of work: – Construction of pollination of centre lab fishery farm zadgao, Ratnagiri.

Amount of estimate Rs. 261034/-

The following objections are found regarding the above expenditure.

1) At the time of calling the Tenders for the above work, the time period for presenting the tenders was for 15 days, but as the amount of estimate is above Rs. 50000/-, the time period for the above work should be one month as per University accounts code rule 6.41.

2) Only two tenders were received for the above work and the lower among them i.e. 9.90% above tender of Alorkar was accepted as 8% above, but as the only two tenders were received means it is seen that there was very low response for the work and the procedure of re-tendering was possible, but instead of that, the cause of acceptance of 8 % above tender is not mentioned. The comparative rate statement of tenders is not signed by University Engineer.

3) As per University Account code 6.7 when original estimate is likely to be exceeded by 10% or Rs. 10000/- which ever is less a revised estimate needs to be prepared and necessary revised sanctioned needs to be taken. However in this case revised estimate @ 8% above amounting to Rs. 281918/- is not prepared.

4) The time limit for the concerned work was only up to 15/03/2002, but the contractor had asked the extension time for time limit vide letter dated 14/03/2002. After that the work was completed on 30.03.2002, but the sanction to the extension and revised estimate of Rs. 294882/- is seen to be given on 30/03/2002. It means that the extension was given while completing the work, which is against the rule.

Hence proper explanation of the above points should be given and compliance should be shown to the audit.

Para No.-24 About the repairs of the electrification of the Library.

Voucher no. 2363 dated 30/03/2002 of amount Rs. 186162/-

M/S. Gaurav Electricals.

Amount of estimate Rs. 147211/-

The following objections are found regarding the above voucher.

1) The administrative and technical approval to the above work is given by University Engineer, but the administrative approval of Vice-Chancellor should be taken as per University account code rule 6.5.

2) The work was allotted for Rs. 158988/- at the rate of 8 % above estimated rate to M/S. Gaurav Electricals. It was necessary to prepare the new estimate and to take the administrative approval for the work as per the accounts code rule 6.7, but the procedure was not followed.

3) The Tender Notice for the above work was published and the time period for presenting the tenders was very less, i.e. from 22/03/2002 to 26/03/2002 but the time period for the above work should be one month as for University accounts code rule 6.41.

4) The extra work other than the estimate is done in this work. As per Account code rule No. 6.56. The Vice- chancellor is competent to sanction the rates to paid for extra items of work not provided in estimate after the scrutiny of the same by Comptroller. However the procedure is not followed. As such necessary compliance be submitted to Audit.

Para No.-25 About the medical check up and character Verification.

While scrutinizing pension cases, during the audit of the year 2001-2002 it is observed that medical check up and character verification of some of the employees is done at the time of retirement. It is also observed that the procedure is completed after the objection is taken by Audit. medical and character check up

As per provision of Maharashtra Civil Services Rule 1981 (General Condition of Services) Rule No. 11 (1). The medical certificate of the health should be presented by the concerned employee within six months from the date of appointment.

As per the provision of rule 11(2) this is the maximum time limit and the head of office should order the concerned employee in writing to produce the physical fitness certificate within two months from joining the duties which means that it is also the responsibility of the office to obtains the physical fitness certificate from concerned employee.

In this behalf as per rule 4 of Annexure C reference 1 Head of the office should give letter regarding physical check up.

The purpose behind character verification is that employee should have good character. There should not be allegation of criminal nature against the employee. As such though there is no Government resolution regarding time limit in which the character verification is to be completed. It must be done at earliest and it is also the responsibility of office. In view of the above necessary compliance be submitted to Audit.

Para No.-26 About Security Deposit register and Deposit amount.

As per provisions of Agricultural University Account Code rule 3.55. The Pay and Account Officer has to keep register of deposit in form K.V. 29. However no such register is kept. Vide half margin memo No. 12, date 13-12-2007 necessary explanation has been called for however no reply has been given explanation be submitted in this behalf.

Similarly contractor register has been kept and entries of receipt of deposit and refund of deposit has been taken in the register. However as per account code contractor register in form No. KV 67 is to be maintained by University Engineer. The entries of deposit are to be taken in Deposit register and not in contractor Register, explanation be submitted in this behalf.

As per rule 8.5 of University Account Code the deposit for which demand of refund has not been made by concern party are to be transferred to University fund. However though information has been called for in this behalf vide above referred half margin memo. The requisite information is not given to audit as such necessary explanation and compliance be submitted Audit.

It is a matter of grave concern that even though information is called for vide half margin memo the requisite information is not given to audit exclamation in this behalf be furnished.

Para No.-27 About the renovation of the Library building.

Voucher no. 2294 dated 30/03/2003

Amount of bill Rs. 188123/-

M/S. N. V. Chavhan. Alore

Name of work: – Renovation of the central Library.

The following objections are found regarding the above expenditure.

1) The administrative and technical approval to the above work is given by University Engineer, but the University Engineer has only the authority for the estimate up to Rs. 50000/- as per the sr. no. 92 of delegation of power issued on 22-12-99 for administrative and financial improvements. But the original estimate of this work is of Rs. 191512/- hence the administrative approval to this work should be given by the Vice-Chancellor.

2) The amount of the original estimate was Rs. 191512/- for the concerned work and the tender is accepted at the rate of 17.20 % below. Hence according to the rule 6.13 of the University accounts code, it is necessary to prepare the revised estimate of lower amount if the accepted tender amount is lower than 10% of rate than the estimate, but the revised estimate of the concern work is not prepared and it is presented at the time of sanctioning the final bill after the completion of the work.

3) The Tenders for the above work were called by tender notice no 7 dated 07/01/2002, the time period for presenting the tenders was from the date 09/01/2002 to date 23/01/2002 for 15 days, but as the amount of estimate is above Rs. 50000/-, the time period for the above work should be one month as University accounts code rule 6.41.

4) The amount of the original estimate was Rs. 191512/- for the concerned work and the tender is accepted at the rate of 17.20 % below, hence the work was given for the amount of Rs. 158572/-, But the amount of the actual work raised to 188123/- after the completion of the work. It is noticed by looking towards this and other bills that the tenders at lower rates from the estimate rates are accepted but the actual work completed is equal to the estimate amount hence it seems that the low rate tenders are filled up only to get the tenders and there may be the drawbacks in the system of preparing the estimates as a huge difference is often found between the estimate and the actual work.

Hence proper explanation of the above objections should be presented to the audit.

Para No.-28 About the temporary promotion.

The vice-chancellor in his authority can give the temporary promotion for the period less than a year to a eligible employers in emergency at the vacant post as per statute 84 of maharashtra agricultural university.

An explanation in this behalf was called vide half margin memo No.5, dated 29-11-2007 in reply it is stated that Shri. S. V. more was temporarily promoted to the post of Asstt. Superintendent because the selection committee meeting was not held during the period.

However the case of Shri. S.V.More has been quoted as an example on several other cases of temporary promotion. The reason that selection committee meeting was not held indicates that after such temporary promotion no action has been taken to fill in the post regularly. It is not appropriate to give temporary promotion again and again as such an appointment (temporary promotion) is to be done only as emergency measure. Explanation and compliance in this behalf be submitted to audit.

It is seen in the audit while verifying the service books that some employers are given temporary promotion for the months as above but that temporary promotion is given again and again. It is necessary to follow the procedure to fill up the vacant post in one year but such procedure is not followed

Para No.-29 About the irregularities in the form no. 22 cashbook.

Following irregularities are found while verifying the form no 22 cashbook of Vice-Chancellor's office, Dapoli during the audit of the financial year 2001-2002.

The difference is found while verifying the passbook and cashbook of the inspection period of each month. The reconciliation of the bank passbook should be taken at the end of each month

and the remark of the correctness of the closing balance should be given on it as per the rule 3.12 by the Pay and accounting officer. But such procedure is not done. Such completion should be shown after verification.

The reconciliation of cashbook and passbook is necessary after 31st March. However the same is not done. Due to this the cash book and pass book balance could not be verified, proper and explanation and compliance be submitted to audit.

Para No.-30 About the non-verification of the stock.

The verification of the stock of the year 2001-2002 is not done as per the account code rule no. 16.6 by the Library department. Besides the certificate showing the verification of the stock up to 15th April of each year is not presented to the Comptroller. Hence the list of required and missing books is not presented to the audit by the department. The explanation of why the stock is not checked every year should be given and procedure of verification of the stock of the library books should be done and the report should be presented.

Para No.-31 About the receipt book.

The following irregularities found while verifying the receipt books of the information and technology department.

1) The receipt books are not maintained in the prescribed form of KV-04c by the department as per the accounts code rule no. 3.10. The explanation should be given.

2) The explanation regarding under which rule the receipt books from the center are used.

3) Every receipt from the receipt book is not embossed by the seal of the University as per the accounts code rule no 3.8 C.

4) The revenue stamp on the receipt above Rs. 500/- is not stuck while issuing it. The review of the receipts should be taken and the recovery from the concerned should be done and credited.

5) The certificate of correctness after verification of the receipts from the receipt book is not noted in the receipt book by the drawing and disbursing officer.

6) The double sided Carbon is not used while preparing the receipts as per the accounts code rule no 3.10.

The compliance as above should be presented and shown to the audit.

Para No.-32 About the cancellation of the cheque of the University fund.

The following serious irregularities found while verifying the cheques during the year 2001-2002.

1) The following 23 blank cheques are found while verifying the cheque book.

The details of the blank cheques: -

Details of Blank Checks				
Sr No.	Bank Name	Account Number	Cheque Number	Number of Checks
A	State Bank of India	01070025224	715323 to 715330	8
B	Ratnagiri Jilha Madhyawarti Sahakari Bank	2756	54309 to 54410	2
C	Ratnagiri Jilha Madhyawarti Sahakari Bank	251	54608 to 54620	13
			Total	23

2) Why the blank cheques are not kept in custody as per the rule? The probability of misuse of the blank cheques can not be denied.

The cheques are kept blank instead of cancelling it as per the provision of account code rule no 3.32, the explanation regarding this should be given.

3) While verifying the cheque book, the following noted cheques are found just by scrolling a line and written as 'Cancelled'. But the signature of the competent officer is not taken on it by cancelling the cheques as per the accounts code rule no. 3.32 hence the explanation regarding this should be given.

Details of Blank Checks				
Sr No.	Bank Name	Account Number	Cheque Number	Number of Checks
A	State Bank of India	01070025224	715389 to 715390	2
B	Ratnagiri Jilha Madhyawarti Sahakari Bank	251	54934 to 54935	2
			Total	4

The above matter is brought to notice vide the Half Margin letter no. 8 dated 29/11/2007 but no compliance is presented yet regarding this.

Hence the precaution of cancelling the above cheques should be taken by doing the proper procedure as per accounts code rule no. 332 and the compliance as above should be presented to the audit.

Para No.-33 About the serious irregularities in the accounts of the provident fund.

1) The action is not taken by the University on the directives issued from time to time by the Government about maintaining and reconciliation of the accounts of the provident fund.

2) The register of the provident advance is not maintained in the prescribed form of KV-77 as per accounts code rule no. 9.2(2) by the provident fund branch. All entries are taken in the ruled register. The Broad sheet of provident fund is not kept in prescribed form of KV-78. It was difficult to do the audit as the record registers were not in proper status.

3) The reconciliation of the bills paid in the year 2001-2002 is not done with the treasury office and the certificate of such reconciliation is not taken from the treasury office. This matter is serious and illegal. There is only a single account at the Auditor General of all employees of the University, hence the reconciliation within the time is necessary to be taken to avoid the irregularity/ fraud in provident fund by the office. Hence the reconciliation with the treasury should be taken by the office and should be presented at the next audit.

4) The annual statement of account slip of the provident fund is not given to the employees of the University at the year end in KV 89 as per the accounts code rule no. 9.3. The slip form KV-76 is given in ledger form and this is not as per rule. The explanation should be given about why the calculations of the provident fund of the employees are not given in the prescribed form slip. It is necessary to take the receipt after giving the annual statement of the account slip to the employees, but such receipts are not presented to the audit and this matter is serious and not as per rule.

5) It is seen during the verification of the Broadsheet that, the balance amount in the accounts of some employees is minus debited. It is seen that excess payment is given to employees than the balance amount in the account (as there is minus amount balance in the provident fund account.) The list of the employees of the excess paid amount is attached. The total amount of Rs. 32687/- is paid in excess, hence the concerned amount should be recovered from the concerned employees and should be credited to the account of provident fund.

It is seen during the inspection of the Broadsheet that, the amount is paid less than balance amount in the accounts to some employees, and the amount is not paid to some employees. The list of such employees is attached. The amount of provident fund to such employees is paid or not should be verified and explanation should be given to the audit.

It is seen from the above that, the amount of the provident fund is not paid to the employees after verification, and this is against the rule hence serious. It is necessary to have the certificate of the Officer showing the benefit is given as per the rule to all the retired employees.

Para No.-34 About the reconciliation of the bank and University fund.

The Half Margin memo no. 9 is issued on date 29/11/2007, but the compliance of the Half Margin memo is not presented. It is necessary to prepare the bank reconciliation of each month in the cash book according to the provision of account code rule no. 3.12, but the reconciliation at the end of Oct. 2001 is not prepared.

It is seen during the inspection of the reconciliation in the cash book of the account no. 01070025224 of the State bank of India that, some entries indicated in the reconciliation are indicated in the reconciliation before the month April 2001 and the concerned amounts are also seen in the reconciliation of month March 2002. Such entries are as follows.

Sr. No.	Amount Rs.	Details
1	1,37,193/-	Debit given by bank not taken in cash book.
2	5000/-	Wrong debit given by bank
3	4000/-	Cheque deposited on 25.11.1999 not realised
4	23250/-	Debit given by bank not taken in cash book.
	1,70,143/-	

Why the proper procedure is not done at the time of taking the reconciliation of above amounts? Hence the proper action should be taken and the compliance as above should be presented to the audit.

Para No.-35 About the minus balance in the cash book of the University fund.

The distribution of the cheques of the amount of Rs. 16505000/- is done as per cash book on date 24/04/2001 from the account no. 01070025224 of the State bank of India.

Check Number	Date	Amount Rs.
715335	24.4.2001	90,40,000/-
715336	24.4.2001	4,65,000/-
715337	24.4.2001	30,00,000/-
715338	24.4.2001	40,00,000/-
	Total	1,65,05,000/-

The opening balance in the cash book on the concerned day was of the Rs. 6365742/82, then why the cheques of the excess amount were distributed? Hence the minus balance of Rs. 10139257/ 18 is seen as per the entries in the cash book on 24/01/2001 similarly the minus balance is seen in the cash book during the period from the 24/04.2001 to date 19/09/2001. The matter of showing the minus balance in the cash book like this is not as per rule.

Para No.-36 About the verification of the cash book of the University fund.

The following irregularities/ irregularitiess are found while verifying the cash book of the University fund of the financial year 2001-2002. In this behalf the Half Margin memo no. 9, dated 29/11/2007 regarding this is issued.

1) while correcting the errors in the cash book. The signature of the drawing and disbursing officer is not taken at the correction as per the provision of account code rule 3.09.

2) At many of the places the rough additions by the pencils are overwritten by the ink in the cash book, but the numbers are not fully overwritten.

3) The bank challans of the amounts credited to the accounts of nos. 88 and no. 2756 of Ratnagiri dist. Central co-op. bank and the account no. 01070025224 of the State bank of India are not presented to the audit. And the bank challans of the amounts credited to the account no. 251 for the period from the 17/10/2001 to date 28/11/2001 of Ratnagiri dist. Central co-op. bank are also not presented to the audit.

4) There are three accounts of nos. 251, 88 and 2756 in Ratnagiri dist. Central co-op. bank and all the entries regarding these accounts are taken consolidated in the cash book. The account wise balance is not shown in the cash book. Hence it can not be ascertained from the cash book the balance of each account.

5) It is seen during the inspection of the cash book that, the amount of Rs. 8836474/- is transferred through cheque from the account no. 88 on 28/09/2001 to the account no. 251, however the entry of the bank passbook it is seen that the amount is credited to the account no. 251 on 29/11/2001. In the reconciliation of the month Sept. 2001, the cause of details of this amount is written as 'Cheque deposited but not realized', but it is seen from the credited challan of the bank

that the concerned cheque is deposited to account no. 251 on 29/11/2001. It means that the cause shown in the reconciliation is wrong.

The concerned Cheque was deposited nearly after two months then why it was drawn before two months should be explained.

6) There is permanent balance of Rs. 54564/- in the account of the Bank of India. It is clearly seen from the entries of the cash book that there is no transaction during the financial year 2001-2002 in this account. The bank passbook/ statement of this account is not provided to the audit, besides the bank certificate about the balance amount of Rs. 54564/- in the bank is not taken or if taken then not presented to the audit. Hence the balance amount in the bank is not ascertained. The possibility of the account to be freeze by the bank can not be denied. So the proper needful action in the matter be taken and the amount from the account should be withdrawn and credited to the University and the compliance of the same be submitted.

Para No.-37 About the receipt book of the University fund.

1) The receipt book no. 52 is not made available to the audit as such a Half Margin memo no. 9 dated 29/11/2007 is issued in this behalf.

2) The entries of the receipts no. 73630, 73631, and 73632 from the receipt book no. 246 are taken in cash book by no. 73660, 73661, and 73662 respectively. The verification of the receipt numbers recorded in the cash book should be done.

3) It is seen during the inspection of the receipt books that the original copies of the following noted receipts are in the receipt books and not issued to the concerned. However as per rule it was necessary to issue the receipt by taking the signature of the concern behind the receipt, but such procedure is not followed.

Sr.No	Receipt Book No & Receipt No.	Date	Amount Rs.
1	44/13020	2.3.2007	7500/-
2	44/13104	13.3.2007	220/-
3	44/13105	13.3.2007	130/-
4	44/13406	13.3.2007	880/-
5	44/13107	13.3.2007	20/-
6	44/13116	14.3.2007	2100/-
7	44/13117	14.3.2007	400/-
8	44/13118	14.3.2007	16575/-

4) The seal of the University is not embossed on each receipt as per the accounts code rule no. 3.8 C and the head of the office should sign by recording the certificate on the receipt book. Why the receipt books are not distributed after certification should be explained.

5) Why the revenue stamp on the receipt above Rs. 500/- is not stuck while issuing it should be explained.

Para No.-38 The shortcomings observed while scrutinizing the log book of central workshop.

The following shortcomings are found during audit of the year 2001-2002, while scrutinizing the log book of the vehicles of central workshop.

1) It is seen while verifying the log book that it was necessary to work out the monthly extract of the meter reading and average of the month. But the month end extract of some months is not worked out.

2) The excess meter reading is shown at some places in the log book. JE No.-38 dated 30/03/2002, log book page no. 22, the initial reading of the date 15/08/2001 was from 45343 to 45460. The reading in use from it was 167. But 50 kilometer excess reading is shown in the log book.

Such examples are found at many places while verifying the log book.

3) The meter reading is shown less at some places. Its list is given in appendix.

4) JE No. 165 dated 31/03/2002, Amount Rs. 9956/- The meter reading 50210 of the Vehicle no. MH 08 C 2395 was on date 26/09/2001. From 26-9-2001 to the 03/11/2001. The meter however run of 3126 kilometers was shown approximately for the concerned vehicle was not

working vehicle in that period. But why the meter of the vehicle was not repaired in the period of one month eight days. Hence the mileage shown cannot be ascertain from meter reading.

5) The entry of the cause of use of the vehicles is not recorded at some places in the log book.

6) The over writing is done at many places while writing the meter reading in the log book.

7) In JE No. 188 dated 31/03/2002, log book page no. 36, the entry of the vehicle no MH 08 2309 dated 11/11/2001 of Bill no. 27980, Amount Rs. 3000/- is not taken in logbook.

The concerned log book should be inspected and the compliance should be presented to the audit.

Sr. No	Expense & Voucher No. & Date	Vehicle No	Meter Reading		Difference	Petrol & diesel Rate	Total Recovered
			From	To			
1	1909 16.9.2001	MH-08 B 235	46142	46492	290/60 Shown less	37	2220
2	12.8.2001	MH-08 B 519	4715	4707	8	37	296
3	15.2.2001		84544	84495	49	37	1813
4	7.8.2001		117190	117554	100	37	3700
5	195 31.3.2002	MH-08 6148	46337	46518	100	37	3700
6	1938	MH-08 236	50354	50427	48	37	1776
7	23 28.6.2001		20772	20780	8	37	296
8	39 30.3.2002		74875	74857	18	37	666
9	67 30.3.2002		49940	49878	62	37	2294
10	110 31.3.2002	MH-08 239	4480	4520	240 KM was reading shown as 40 KM 200KM difference	37	7400
11	116 31.3.2002	MH-08 2395	49065	49000	40	37	1480
12	124 31.3.2002	MH-08 9196	131574	133959	30	37	1110
13	143 31.3.2002	MH-08 3448	8090	8108	2	37	74
14	169 31.3.2002	MH-08 9166	76529	76827	16	37	592
15	209 31.3.2002	MH-08 9629			31		1147
							28564

Para No.-39 About the cash book of the revolving fund.

1) It is seen while verifying the cash book of the year 2001-2002, that the Overwriting etc. is done on two pages. But the signature or the stamp is not found. Hence the explanation of doing overwriting and not doing the signature should be given and the compliance should be presented to the audit.

It is seen while verifying the cash book of the revolving fund of the year 2001-2002, that the Overwriting is done at many places while doing the addition of the numbers and the numbers are changed.

2) The bank reconciliation certificate is not taken at the end of 31/03/2002 and its entry is not taken in the cash book. Hence the closing balance is not ascertained.

Para No.-40 About the investment register.

1) The investment register of the year 2001-2002 is not kept in the prescribed form KV-10. Hence the amount of the investment cannot be ascertained.

2) The tri-monthly certificate given by the comptroller after the inspection of the investment is not found on the record register as per the rule 3.14.

Para No.-41 About non-adjustment of the advances.

The Half Margin memo no. 03 dated 23/11/2007 is issued to the accounts department regarding non-adjustment of the advances. The compliance is not acceptable as the advances were not settled.

1) The adjustment of the advances is necessary to be done within a month from the advance paid, unless that the next advance should not be given is the rule, then how the advances are sanctioned to the concerned should be explained.

2) It is the responsibility of the assistant comptroller and the pay and accounting officer to adjust the paid advances as per the accounts code rule no. 3.6, then why it is not done should be explained.

3) The non-adjustment of the advances is violation of rule hence the explanation from the concerned should be obtained.

4) The adjustment of the advances which are sanctioned in the year 2001-2002 is not done. This matter is serious and the irregularity is noticed. The action should be taken on the concerned.

5) The recovery of the advances should be done from the concerned and the amount should be credited through the challans. The table showing the non-adjusted amounts of Rs. 131495/- of the 33 bills is attached necessary compliance be submitted to audit. Other advances regarding the non-adjusted advances of the year 2001-2002

Sr.No	Officer/Employee	Advance Amount Rs.	Date
1	Mr.S.M.Patole	1000/-	13.3.2002
2	Mr.R.N.Madav	10000/-	9.8.2001
3	Mr.R.N.Madav	10000/-	9.8.2001
4	Mr.A.M.Mandokhot	1000/-	17.4.2001
5	Mr.H.D.Pusalkar	3000/-	25.2.2002
6	Mr.K.D.Kokate	3000/-	1.12.2001
7	Mr.S.S.Mhale	500/-	16.5.2001
8	Mr.N.M.Kulkarni	1500/-	20.3.2002
9	Mr.S.D.Fale	1400/-	18.6.2002
10	Mr.A.M.Salgaovakar	15000/-	26.9.2001
		46400/-	
Travel Allowance Advance			
11	Mr.D.G.Karmkar	500/-	
12	Mr.D.G.Karmkar	500/-	
13	Mr.P.R.Awale	500/-	
14	Mr.S.S.Mahadkar	500/-	
15	Mr.S.M.Patole	500/-	
16	Mr.S.B.More	500/-	
17	Mr.S.B.More	500/-	
18	Mr.M.L.Khaire	500/-	
19	Mr.D.V.Hande	500/-	
20	Mr.U.M.Shinde	240/-	
21	Mr.S.S.Bhairamkar	1100/-	
22	Mr.K.D.Kokate	2750/-	
23	Mr.S.D.Salunke	5800/-	
24	Mr.S.K.Patil	3000/-	
25	Mr.V.B.Mehata	5000/-	
26	Mr.V.B.Mehata	6000/-	
27	Mr.J.R.Ramteke	6400/-	
28	Mr.N.D.Jambhale	2000/-	
29	Mr.S.A.Ranpise	4875/-	
30	Mr.P.P.Relekar	4000/-	
		45665/-	
Advance Paid to Suppliers			
31	M.Plastic House & Dpo.stoars Chiplun	5200/-	22.11. 2001
32	M.Plastic House & Dpo.stoars Chiplun	8725/-	22.11. 2001
33	H.C.L. Infosystem Ltd.Pune	25505/-	30.3.2002
		39430/-	

Total Non-Adjusted Advance			
	Other Advances	4600/-	
	Travel allowances bill	45665/-	
	Advance Paid to Suppliers	39430/-	
	Total	131495/-	

Para No.-42 About the purchase of the blue star water cooler.

The purchase of the 2 blue star water coolers is done by the hostel department. The following irregularities are found in that purchase. Voucher no. 378 dated 30/03/2002 Amount Rs. 53038/-

1) The quotation for the purchase of two blue star water coolers for the amount of Rs. 53038/- is called by demand letter no. 1255 dated 05/03/2002 by the department. Only single quotation of M/S. H. P. Butala and Services, Dapoli is received and the purchase was effected on said single quotation. It was necessary to purchase by calling three quotations as per the rule. Why the re-quotations are not called? The concerned purchase is violation of rule hence should be explained.

2) As the amount of the purchase was above Rs. 50000/- then why the tenders were not called as per the account code rule no. 6.38 and 6.45 and Government resolution BhaKhaS-1093(2635) Industries-6, dt. 16 July 1994 of Industry energy and labour department.

3) It is noticed while verifying the bill of M/S. H. P. Butala and Services, Dapoli that the sales tax is applied at rate of 15 %, but if the purchase is of the Government, then the sales tax on the bill should be applied at the rate of 4 %. It was necessary to get the concession by filling up the H form by the department. Hence the excess payment of Rs. 5198/- is paid through the bill. The amount of Rs. 5198/- should be recovered from the concerned and credited by the challan and the compliance should be submitted.

The expenditure of Rs. 53038/- on the Water Cooler is kept under objection.

Para No.-43 About the purchase of the tyres.

The Tyres are purchased for the Minibus from the central workshop. The advance was taken for the purchase of the tyres and the adjustment of Rs. 17000/- was done as per JE No. 86 dated 30/03/2002. The following irregularities are found in the purchase.

1) Four tyres for the minibus no. MH 08- 9166 were purchased from M/S. Perfect Tubes and Tyres. The concerned tyres are of the Appolo tyres limited company and the quotations were not called, hence the verification of the rates can not be done.

2) Why the purchase of Tyres is avoided from Central Store as per Government Resolution No. Bha Kha S 1088/2512 Udyog-6 of the Date 2nd January 1992 of Industry, Energy and Labor Department.

3) Why the Tyres are not purchased as per the rule by calling the Government rate contract sanctioned for the year 2001-2002, should be clarified.

4) It was necessary to call the rate contract of Government while purchasing the Tyres. The rate contract from the Government should be called and verified with the rate of the Tyres and the compliance should be shown.

The relevant rule should be followed in future while purchasing the tyres.

Para No.-44 About the purchase of the tyres for the Tata bus.

The following matters are found out of the rule while purchasing the six tyres and tubes for the Tata bus no. MH 08-9249.

1) The advance was taken for the purchase of the tyres and the adjustment of Rs. 47688/- was done as per JE No. 87 dated 30/03/2002. The purpose of concerned six tyres and tubes from M/S. Perfect Tubes and Tyres by invoice no. 1201 dated 30/03/2002 should be clarified.

2) Why the purchase of Tyres is avoided from Central Store as per Government Resolution No. Bha Kha S 1088/2512 Udyog-6 of the Date 2nd January 1992 of Industry Power and Labor Department.

3) The concerned tyres are of the Appollo tyres limited, Kolhapur Company and the printed rate list was not seen, and hence the verification of the rates can not be done.

4) It was necessary to call the Government rate contract sanctioned for the year 2001-2002, for the purchase of the tyres and tubes, and hence the verification of the proper rates can not be done.

The rate contract from the Government should be called and verified. The irregularities are found in the purchase of tyres and tubes.

5) The Income tax is not deducted from the bill of the supplier as per the rule or the Income Certificate is not made available to the audit.

Para No.-45 About the purchase of the electrical material.

Voucher no. 364 dated 30/03/2002 Amount Rs. 32873/-

The purchase of electrical material is done by Hostel Department and the following irregularitiess are found in it. The purchase is done by bill no. 96 dated 14/02/2002, from M/S. Kisan Electricals.

1) The quotation is called for the purchase of the electrical material and the date 26/11/2001 is recorded as the final limit according to the quotation demand letter no. 270 dated 21/11/2001. It was necessary to allow the minimum 15 days limit to the supplier as per the account code rule no. 6.41, but it is seen by the demand letter that the short limit of 5 days is given. It should be explained.

2) It is seen while inspecting the quotation that the approval to the comparative rates given in the index by the supplier is not given or the signature of the Associate Dean is not taken.

3) It is seen while inspecting the quotation that the telephone no. of the shop of M/S. Shaikh Electricals, Dapoli and the residence of Kisan Electricals are found as the same. Hence the shops of the two suppliers are separate or not can not be verified. Hence how the comparison of the rates and the prices of the three suppliers can be done should be verified and the compliance should be presented.

4) Why the demand is not done from the store department while purchasing the material? It is not ascertained that to whose custody the material is given after the purchase. The delivery challan of the supplier is not attached regarding the reception of the material etc. Hence it is not ascertained about which material is got and the certificate like that is not given.

5) It is seen while verifying the noting of the sanction of the electrical material that the remarks of the University Engineer is not taken and the certificate of the electrical engineer is not taken regarding the electrical material and the fittings and the description of the name of the company of the material is not provided.

6) The Income tax is not deducted from the bill of the supplier as per the rule. The 2 % income tax and 15 % surcharge should be recovered and credited as per income tax act 194C.

Para No.-46 About the incompletion of the advance register.

The following irregularities are found while verifying the advance register of the account department.

1) The register is kept in KV-30 of account code rule but the entries are kept incomplete.

2) The abstract at the month end as per the rule is not worked out, hence which advances are in balance and the adjustment of which advances has to be done can not be ascertained.

3)The following entries are seen incomplete in the advance register (e.g.).

Sr. No.	Page No.	Name	Amount Rs. & Date	Paticulars
1	50	U.N.Khatavakar opreter	42963/- 6.2.2002	Extension Department, columns blank signature
2	38	S.K.Kadam Agri.Astt.	6777/-	Advance paid on 25.9.2001 & cancelled vide letter dated 10.10.2001
3	60	V.A.Gadre	46931/- 30.3.2002	Adjustment voucher No. not written & not signed
			10761/- 30.3.2002	

4	32	V.M.Pande	29554/- 30.3.2002	Columns blank Adjustment voucher No.& date not written
5	13	R.K.Ghadage Agri.Astt.	4500/- 5.11.2001	Vehicle issued for repairs & cancelled

The verification of the adjustment can not be done as seen to the above entries. It is not ascertained about when the amount of advance paid and cancelled to the concerned is credited by the challan. It was very difficult to check the advances as the advance register was incomplete.

The compliance should be presented by completing the concerned register.

Para No.-47 About the purchase of the folders.

The purchase of the folders is done from M/S. Pawan Plastics, Pune as follows.

Sr.No.	Voucher No.	Date	Credit Memo No.	Amount Rs.	Quantity
1	2196	30.3.2002	9406	3000/-	90
2	2197	30.3.2002	9405	4000/-	120
3	2198	30.3.2002	9404	12000/-	360
4	2199	30.3.2002	9407	5000/-	150
5	385	30.3.2002	9408	3105/-	93

The total 813 plastic folders are purchased for the amount of Rs. 27105/- but the quotations are not called from the supplies as per the rule and this matter is out of the rule. The concerned folders are of the company and not attached with the original rate list hence the verification of the rates can not be done.

It is seen while verifying the register that the 13 folders are received less from the supplier and the amount of Rs. 376/- is necessary to be recovered. Hence should be recovered and credited thro the challan.

Para No.-48 About the un-availability of the record of the purchase of the Magazine printing.

The printing of the Magazine is done for the amount of Rs. 48000/- by the voucher no. 177 dated 10/09/2001. The printing is done according to the Invoice no. 2872 dated 29/05/2001 of M/S. Radhasaman Printing Press. The printing of the 800 copies at the rate of Rs. 60/- per copy is done. The files and papers regarding the concerned printing are not made available for the inspection. Hence the procedure regarding the printing can not be understood. The record is asked many times but not provided for the inspection hence it is serious. It is noticed while looking at the concerned register that the entries are not taken. The verification of printing of which copies are done can not be ascertained.

Para No.-49 About the purchase of the electrical material.

The purchase of electrical material is done as per Voucher no. 2448 dated 30/03/2002 Amount Rs. 46395/- by the Store Department and the following irregularities are found in it.

1) The purchase of electrical material is done from M/S. Dapoli Electricals, Dapoli by bill no. 811 dated 30/03/2002 and the wrong entries of the page numbers are written behind the bills. The entries of the materials are actually taken in the year 2002-2003 and it is seen from it that the material from the supplier is not got within the time. The delivery challan of the supplier regarding the material supply is not attached hence it can not be verified.

2) The demand letter of the department showing the demand and the necessity of the electrical material is not seen.

3) It is seen while verifying the noting of the purchase that it was necessary to take the administrative approval before the expenditure, but it is taken after the expenditure. This matter is not proper and the Vice-Chancellor had remarked on it.

4) It is seen while verifying the record register that most of the material among the balance 14 is not utilized, hence it shows that the excess purchase is done.

5) The Income tax is not deducted from the bill of the supplier as per the rule. The 2 % income tax and 15 % surcharge should be recovered and credited as per income tax act 194C and the compliance should be shown.

Para No.-50 About the purchase of the Vertical Filing Cabinet.

The purchase of Vertical Filing Cabinet is done as per Voucher no. 2438 dated 30/03/2002 Amount Rs. 16864/- and the following irregularities are found in it.

1) The purchase of Vertical Filing Cabinet is done from M/S. H. P. Butala and Services, Dapoli by invoice no. 6633 dated 30/03/2002, but the quotations are not called from the supplier as per the account code rule no. 6.39 and this matter is out of rule.

2) The Vertical Filing Cabinet is of the Godrej Company and the original price list of the company is not attached hence the verification about the proper rate could not be done.

3) The procedure regarding the purchase is not done as per the Government resolution dated 2 Jan. 1992.

4) The benefit of the comparative rates could not get to the University as the quotations from the suppliers were not called and hence the purpose of the Government could not be succeed as the purchase was not done from the system of the Government.

Para No.-51 About the purchase of the Furniture.

The purchase of the Furniture is done as per Voucher no. 2434 dated 30/03/2002 and the following irregularities are found in it.

1) The purchase of the concerned Furniture is done as per Receipt no. 209 dated 30/03/2002 from M/S. Vrushabh Furniture, Dapoli, but the bill of the supplier is not taken and the sales tax no. and the register no. are not printed on the receipt.

2) The full cushion sofa and tea poi are purchased from the supplier, but the quotations are not called.

a) The sealed quotations from the supplier are not accepted as per the rule.

b) There is overwriting in the rates of M/S. Vrushabh Furniture, Dapoli, but the signature of the supplier is not present on the repairs. Hence the rates of the estimate are found to be doubtful. The proper verification of the rates is necessary.

c) The dates are not noted on the quotations of M/S. Nakoda Stores Dapoli and M/S. Gautam Novelties Dapoli.

3) Why the Furniture is not purchased from the system of the Government should be explained.

4) The procedure regarding the purchase is not done as per the Government resolution dated 2nd Jan. 1992.

5) The Income tax is not deducted from the bill of the supplier as per the rule and hence the loss of Government is seen. The 2 % income tax and 15 % surcharge should be recovered and credited as per income tax act 194C and the compliance should be shown.

Para No.-52 About the purchase of the Duplicating Machine.

The advance is taken for the purchase of the Duplicating Machine by the Central Store Department and the adjustment of Rs.45018/- is done as per JE 250 dated 30/03/2002. The following objections are taken on the purchase.

1) The purchase of the Duplicating Machine is done from M/S. Gestetner (India) Ltd. Pune by invoice no. 1 dated 30/03/2002, but the quotations are not called from the supplier as per the account code rule no. 6.39 and this matter should be explained.

2) It is seen while verifying the noting that the purchase is done from the Company, but the original price list of the company is not attached hence the verification about the proper rate could not be done.

3) The sales tax on the bill of the supplier is applied at rate of 8 %, but for the purchase of the Government, the sales tax on the bill should be applied at the rate of 4 %. It was necessary to fill up the H form by the department. Hence the excess payment of Rs. 1544/- is paid thro the bill. The amount of Rs. 1544/- should be recovered and credited by the challan and the compliance should be shown.

4) It is seen while verifying the noting of the purchase that the approval by Associate Dean is not seen, then how the purchase was done without the approval should be explained.

5) The Income tax is not deducted from the bill of the supplier as per the rule and hence the

loss of Government is seen. The 2 % income tax and 15 % surcharge should be recovered and credited as per income tax act 194C and the compliance should be shown.

Para No.-53 About the purchase of the Water Cooler and the Air Cooler.

The advance is taken for the purchase of the Water Cooler by the Central Store Department and the adjustment of Rs.29862/- is done as per JE 93 dated 30/03/2002. The following irregularities are found regarding the purchase.

1) The purchase of a single Blue Star Water Cooler is done by invoice no. 6602 dated 30/03/2002 of M/S. H. P. Butala and Services, Dapoli, but the quotations are not called before the purchase from the supplier as per the account code rule no. 6.39 and this matter is out of rule.

2) The original quotation of the company is not called hence the verification about the proper rate could not be done.

3) It is seen while verifying the bill of the supplier that the Sales Tax on the purchase is shown as 15.3 %. Is the H form filled up by the department? The Sales Tax for the purchase of the Government is paid as 4 %, hence the excess 11.3% is applied on the bill. The excess amount of Rs. 2926/- should be recovered from the concerned and should be credited and the compliance should be presented.

The expenditure of Rs. 29862/- on the Water Cooler is kept under objection.

Para No.-54 About the purchase of the Air Cooler.

The purchase of Air Cooler for the amount of Rs. 7170/- is done by Voucher no. 2756 dated 30/03/2002. The concerned purchase is done by the Central Store Department and the following objections are taken on it.

1) The purchase of 2 Kenstar Air Cooler is done by bill no. 0534 dated 22/03/2002 of M/S. Deep Enterprises, Khed and it is necessary to call the estimates as per the account code rule no. 6.39 if the purchase is above Rs. 1000/-, but the quotations are not called before the purchase by the department and hence the benefit of the comparative rates could not got. This matter is out of rule.

2) The original quotation of the Kenstar company is not called hence the verification about the proper rate could not be done.

The expenditure of Rs. 7170/- on the Air Cooler is kept under objection.

Para No.-55 Agriculture college Dapoli.

The following out of rule matters are found while purchasing the insecticide medicines.

a) The advance of Rs. 3000/- is taken by JE 908 dated 23/10/2001 and the advance of Rs. 6556/- is taken by JE 909 dated 23/10/2001. The purchasing of the insecticide medicine is done thro the pro-form invoice no. 030 dated 23/10/2001 of the Shetakari Mitra, Dapoli and the bill of Konkan Krushi Seva Kendra Dapoli dated 23/10/2001. The quotations are called for the purchase. The sealed quotations of the suppliers are not accepted as per account code rule no. 6.38.

The final limit of the date 25/07/2001 is given while calling the quotations as per demand letter no. 382/2000, 16-07-201 and the sufficient limit is not given to the supplier as per the account code rule no. 6.39.

It is necessary to call minimum 3 quotations as per the Government Resolution No. Bha Kha S 1088/2512 Udyog-6 of the Date 2nd January 1992 of Industry Power and Labor Department, but the purchase of the insecticide medicine is done by the department on the basis of only 2 quotations of the suppliers. The concerned purchase is out of the rule.

b) The purchase of the Emisan Medicines for Rs. 33888/- is done by bill dated 28/01/2002 of Konkan Krushi Seva Kendra, Dapoli and as per the Voucher no. 1808 dated 22/03/2002. The concerned purchase is done on the basis of the quotation and is out of the rule as only one quotation is received.

Three quotations were called by the department, but the quotation of the Shetakari Mitra, Dapoli and Jagdip Krushi Seva Kendra, Dapoli could not receive. The procedure of re-calling of the quotations was necessary and is not followed.

The expenditure of amount of Rs. 3000/- and Rs. 6556/- on the insecticide medicines and Rs. 33888/- on the Emisan medicines is kept under objection.

Para No.-56 Agriculture college Dapoli.

The purchase of the Power Tiller of the amount of Rs. 160300/- is done as per Voucher no. JE 216 dated 30/03/2002 and the following irregularities are found in it.

A) The purchase of the Power Tiller is done from M/S. Sauza Sifang Agro Engineering Pvt. Ltd. Pune. The quotations are called from suppliers for the purchase by the department. It is seen while verifying the quotations of the suppliers that envelop with the quotation is not made available for the inspection. Total five quotations of the supplier are present but it is not ascertained about when those are received. The procedure is not followed as per the rule.

B) The purpose of calling quotations instead of the tenders should be explained.

C) As per Government Resolution BhaKhaSa-1093 (2635) Industries-6, Dated 16 July 1993 passed by Industries, Energy and Labor Ministry, a tender should be floated for the purchases valued more than Rs 50000/- but such procedure is not followed by the department and the illegal purchase is done.

D) The rate contract of the government is not called for the purchase by the department and the purchase is not done by comparison with the quotation.

E) The Income tax is not deducted from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5. The amount of Rs. 3687/- of the Income Tax should be recovered and credited to the Government.

The compliance should be presented. The expenditure of Rs. 160300/- on the power tiller is kept under objection.

Para No.-57 About the purchase of the Refrigerator.

The purchase of the Refrigerator of the amount of Rs. 15500/- is done as per Voucher no. 2417 dated 30/03/2002 and the following irregularities are found in it. The Half Margin letter no. 12 dated 06/09/2007 of the office is issued.

A) The purchase of a Refrigerator is done by invoice no. 6625 dated 30/03/2002 of M/S. H. P. Butala and Services, Dapoli, but the quotations are not called from the supplier as per provision of the account code rule no. 6.38, 6.40 and 7.7.

B) It was necessary to call the quotations from the suppliers according to the revised rule no. 8.3(6) and as per Government Resolution BhaKhaSa-1093 (2635) Industries- 6, dated 16 July 1993 passed by Industries, Energy and Labor Ministry, but the quotations are not called. The purchase is seen to be out of rule.

C) The Refrigerator is of the Godrej Company and the original quotation of the company is not attached hence the verification about the proper rate could not be done.

D) The letter showing that M/S. H. P. Butala and Services, Dapoli, was authorized sales agent for the Godrej Company for that concerned year is not made available to the audit.

E) The delivery challan regarding the reception of the refrigerator in the department is provided for the inspection hence can not be ascertained.

Para No.-58 Agriculture college Dapoli.

The purchase of the Microscope of the amount of Rs. 49863/- is done as per Voucher no. 2413 dated 30/03/2002 by the science of plant pathology department and the following irregularities are found in it.

1) The purchase of a Refrigerator is done by invoice no. 817 dated 30/03/2002 of M/S. Soham Agencies, Chiplun. The quotations are called for the purchases but the sealed envelop are not accepted from the suppliers as per provision of the account code rule no. 6.38, 6.40.

2) The limit of minimum 15 days should be given to the supplier for calling the quotations according to the provision of account code rule no. 6.41 but the final limit of the date 28/03/2002 was given according to the demand letter no. 143/02 dated 15/03/2002 of the department. What is the purpose of such short limit?

3) The Microscope (Labomed maker) is purchased by the department. The comparison with the original price is not done. It is seen while verifying the comparative index of the quotations

that the signature of the Associate Dean is not taken on the chart.

4) The receipt showing the amount is paid to the supplier is not attached hence Whether the amount is by cheque can not be ascertained.

5) The Income tax is not deducted from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5. It was necessary to be deducted the amount of Rs. 1147/- of the Income Tax from the bill of the supplier according to the income tax act 194aC . The amount of Rs. 1147/- should be recovered from the concerned and credited to the Government and the compliance as above should be presented.

Para No.-59 About the Store Department of the Agriculture college Dapoli.

The following irregularities are found while verifying the stock account of Receipt Book.

The stock account of Receipt Books/ Cheque Books is not kept in the prescribed form KV-3 as per the provision of account code rule no. 3.8.

The Stock Account of Receipt Book is recorded in Store ledger register. The compliance should be presented by keeping the register in the prescribed form.

The necessary entries can not be checked by the audit as the register is not maintained in prescribed form.

The stock of the Receipt Book and the concerned register is not kept in the custody of the Drawing and Disbursing Officer as per the provision of the account code rule 3.8(B).

The Stamp of the University is not sealed on every receipt while distributing the Receipt Book as per the provision of the account code rule 3.8(C) and it is necessary to be certified at the end of each Receipt Book by the Drawing and Disbursing Officer but such procedure is not done.

The review of the Receipt Book and the reconciliation of the unused Books is not taken by the Drawing and Disbursing Officer. The Certificate showing the reconciliation up to 15th April at the end of the year by the Comptroller as per account code rule 3.8 G is not presented.

The Half Margin letter no. 13 dated 06/09/2007 regarding this is issued and the compliance is not presented.

Para No.-60 About the irregularities in the Autoclave purchase.

The Autoclave purchases of the amount of Rs. 25218/- is done as per Voucher no. 2430 dated 30/03/2002 and of the amount of Rs. 25218/- is done as per Voucher no. 2431 dated 30/03/2002.

The irregularity is found in the above purchases and the Half Margin letter no. 14 dated 06/09/2007 regarding this is issued and the compliance about this is not fulfilled.

1) The Autoclave is purchased by Bill no. 28128 dated 31/03/2002 and 28189 dated 30/03/2002 for the amount 25218/- each of M/S. Modern Scientific Instruments Company Mumbai. These purchases are done on the quotations and the original quotations are not provided for the audit. The Xerox copies are attached.

2) If the purchase is above Rs. 50000/- then according to the account code rule no. 6.39 and 6.40, the quotations instead of the tenders are called. The irregularity is found in the purchases.

3) The consolidated purchase should be done by the department and it is necessary to follow the procedure as per the rule according to the account code rule no. 7.7 but it is not done hence the purchase is out of rule.

4) It was necessary to call the tenders from the suppliers if the purchase amount is above Rs. 50000/- according to the rule no. 8.3(c) and as per Government Resolution BhaKhaSa-1093 (2635) Industries-6, dated 16 July 1993 passed by Industries, Energy and Labor Ministry, but the tenders are not called. And the consolidated purchase is avoided.

5) The Income tax is not deducted from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5. It shows that the proper inspection of the bills is not happening.

The amount of Rs. 1159/- as per 2 % income tax and 15 % surcharge should be recovered and credited to the Government as per income tax act 194C and the compliance should be shown.

Para No.-61 About the purchase of the Plastic bags.

The purchase of the Plastic bags of the amount of Rs. 18315/- is done as per Voucher no. 2177 dated 30/03/2002 and the following objections are taken on it.

A) The quotations are called for the purchase of the Plastic bags but the sealed quotations of the suppliers are not called as per provision of the account code rule no. 6.39.

B) The final limit of the date 19/12/2001 was given according to the demand letter no. 373/01 dated 12/12/2001 of the department. The limit of minimum 15 days should be given to the supplier for calling the quotations according to the rule. The purpose of such short limit should be clarified as the sufficient time is not got to the supplier.

C) Why the quotations of the suppliers are not called thro The Maharashtra Small works Industries Corporations? And the procedure of purchase of the Plastic bags from the Government System is not followed.

D) The purchases of 250 Kg. Plastic bags is done by bill no. 63 dated 28/03/2002 of M/S. Om Thread, Dapoli and the review regarding the use is not shown hence the review about the bags used and in balance can not be taken. The office Superintendent should certify by taking the review of the register and the compliance should be presented.

Para No.-62 About the purchase of the Computer Materials.

The Computer Materials are purchased by the forestry Department and the following out of rule matters are found in it.

Voucher No.	Date	Amount in Rs.	Description
2236	30/03/2002	39500/-	Purchase of Printer
2445	30/03/2002	24750	Purchase of U.P.S.

A) As per the account code rule no. 6.38 and the Government Resolution BhaKhaSa-1093 (2635) Industries-6, Dated 16 July 1993 passed by Industries, Energy and Labor Ministry, a tender should be floated for the purchases valued more than Rs 50000/- but such procedure is not followed by the department.

B) The consolidated purchase should be done by the department according to the account code rule no. 7.7. And it was necessary to call the tenders.

C) It was necessary to call the rate contract of the Government of the year 2001-2002 regarding the purchase of the Computers.

D) The three Printers were purchased for Rs. 39500/- by invoice no. 1155 dated 31/03/2002 of M/S. B.S. Pvt. Ltd. The rates regarding the purchase are not found while verifying the files hence the verification of the rates could not be done.

2) a) The five U.P.S. were purchased for Rs. 24750/- @ of Rs. 4950/- per piece, by invoice no. 012 dated 30/03/2002 of M/S. Shree Enterprises, Pune. The quotations were prepared by The Agriculture Engineering and Technology College, Dapoli. The Xerox copies of comparative tables, etc instead of the quotations were attached hence the inspection of the quotations could not be possible. The re-quotations were not called by the College and the consolidated purchasing was not done.

b) The 2 % income tax is not deducted from the bill of the suppliers as per the Income Tax rule. The explanation regarding this should be given and the compliance shown.

Para No.-63 Chemistry Department.

The Vanishing Blinds of the amount of Rs. 14013/- are purchased by JE No. 94 dated 30/03/2002 and the following objections are taken on it.

1) The 157.63 Sq. Ft. Vanishing Blinds @ Rs. 88.90/- per Sq. Ft. is purchased for Rs. 14013/- from M/S. A to Z Dadar Mumbai by Invoice no. 70 dated 30/03/2002. The measurement of W 8 is found 139.49 Sq. Ft. while verifying the noting and also present same as in the proposal. The excess purchase of 18.14 Sq. Ft. is found. The explanation of the excess purchase should be clarified.

2) The amount of Rs. 1613/- of the excess purchase of 18.14 Sq. Ft. of the 88.90 Vanishing Blinds should be recovered from the concerned and the compliance as above should be presented.

The action taken should be shown to the audit.

Para No.-64 About the purchase of Rotary Shaker.

The purchase of the Rotary Shaker of the amount of Rs. 29536/- is done as per Voucher no. 2297 dated 30/03/2002 and the following objections are taken on it.

1) The Rotary Shaker is purchased by the Chemistry Department and the advance of Rs. 29536/- is taken for the concerned purchase by Shri. S. B. Dodke, Assitant Professor The bill of the adjustment of this advance is not made available for the inspection hence the verification about the adjustment of the advance can not be done.

2) The Rotary Shaker is purchased as per invoice no. R.R.1070 dated 25/03/2002 of M/S. Remi Instruments Ltd. Mumbai and the quotations of the suppliers are not called. The purchase without calling the quotations is out of rule.

3) The maker of the Rotary Shaker is Remi Company and as the original quotation of the company is not attached, the verification about the rates can not be done properly. The advance is taken for the purchase of the Rotary Shaker and the verification should be done about the advance adjustment by the Office Superintendent/ Drawing and disbursing Officer and the compliance should be presented. The amount of expenditure of Rs. 29536/- on the Rotary Shaker is kept under objection.

Para No.-65 About the purchase of Gas Chromatograph Unit.

The advance of Rs. 555675/- is taken for the purchase of the Gas Chromatograph unit as per JE no. 84 dated 30/03/2002 and the adjustment of the advance is done. The following objections are taken about the purchase.

1) It was necessary to call the tenders for the purchase above Rs. 50000/- as per account code rule no. 6.39 and there is provision of calling the tender as per the Government Resolution BhaKhaSa-1093 (2635) Industries-6, Dated 16 July 1993 passed by Industries, Energy and Labor Ministry but the action is not taken by the Department. It should be explained.

2) The Gas Chromatograph is purchased as per invoice no. P/20136 dated 28/03/2002 of M/S. Nerel chromatograph, Thane. The comparison about the prices of the Unit can not be done due to non-calling of the tenders and the proper verification of the rates can not be done as the printed quotations of the company are not attached.

3) The delivery challans of the suppliers showing the reception of the material is not provided.

4) The certificate of the Specialist about the installation and reception in good condition of the Gas Chromatograph Unit is not provided for the inspection.

5) The Income tax is not deducted from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5. The amount of Rs. 11113/- of the 2 % income tax + the amount of Rs. 1667/- of the surcharge i.e. total Rs. 12780/- should be recovered from the concerned according to the Income Tax act 194 C and should be credited to the Government. The compliance should be shown by the explanation as above. The amount to be recovered is Rs.12780/- The amount under objection is Rs. 555675/-.

Para No.-66 About the purchase of Sprinkler.

The purchase of the Sprinkler Unit of the amount of Rs. 20118/- is done as per Voucher no. 1442 dated 07/01/2002 by the Animal Husbandry and Dairy science department and the following matters are found out of rule in it.

1) The complete description of the things is not recorded in the demand letter while calling the quotation as per account code rule no. 6.40.

2) The minimum 15 days limit is not given to the supplier as per the account code rule no. 6.41 but the final limit up to date 15/03/2001 is given short as per the demand letter no. 154 dated 05/03/2001 of the office hence the response from the supplier is not received.

3) After the demand of the quotations, only a single quotation of M/S. Vichare Irrigation, Dapoli is received and the Sprinkler Unit is purchased from him. Minimum three quotations from the suppliers are necessary as per the rule. Why the quotations are not called by giving the further extension of the limit should be explained.

4) The Sprinkler is purchased from the Jain Irrigation and he is the authorized distributor

but original price list of the company is not seen.

5) The income tax is not deducted from the bill of the suppliers as per the rule.

As the purchase is out of rule the expenditure of amount of Rs. 20118/- is kept under objections.

Para No.-67 About the purchase of the Poultry Incubator and Grass Cutting Machine.

1) A single Poultry Incubator is purchased for the amount of Rs. 35630/- as per the Voucher JE No. 85 dated 30/03/2000 and the following irregularities are found in it.

a) The quotations from the suppliers are not called as per the account code rule no. 6.39.

b) A single Poultry Incubator is purchased for the amount of Rs. 35630/- as per the invoice no. 4 dated 22/03/2002 of M/S. V. J. Equipments Ltd. Pune but the original quotations of the company is not attached hence the verification of the rates can not be done.

c) Why the income tax is not deducted from the bill of the suppliers as per the rule? The action about the deduction should be taken. The purchase occurred is seen as out of rule.

2) A single Grass Cutting Machine is purchased for the amount of Rs. 35240/- as per the Voucher JE No. 80 dated 30/03/2002 and the following irregularities are found in it.

a) The quotations from the suppliers are not called as per the rule.

b) A single Grass Cutting Machine is purchased for the amount of Rs. 35240/- as per the bill no. 085 dated 15/03/2002 of M/S. Vinit Engineering Company, Pune but the original quotations of the company is not attached hence the verification of the rates from the bill can not be done.

c) The income tax is not deducted from the bill of the suppliers as per the rule. The purpose of not deducting the income tax should be explained.

As the purchase is seen to be out of rule, the expenditure of amount of Rs. 35240/- is kept under objections.

Para No.-68 About the purchase of the Godrej Furniture.

The purchase of the Godrej Furniture of the amount of Rs. 32367/- is done as per Voucher no. 2240 dated 30/03/2002 and the following irregularities are found in it.

1) The quotations from the suppliers are not called as per the account code rule no. 6.40 while the purchases of the Furniture.

2) The procedure of purchase of the Furniture from the Government System is not followed as per the Government Resolution No. Bha Kha S 1088/2512 Udyog-6 of the Date 2nd January 1992 of Industry Power and Labor Department and it is a rule.

3) The purchase of the Godrej Furniture is done by bill no. 6612 dated 27/03/2002 of M/S. H. P. Butala and Services, Dapoli. The difference is found in the rates of the bill while verifying the rate list of the Godrej Company as follows.

Sr. No.	Detail	As per bill	Company Price List	Difference
1	Godrej office table(1 Quantity)	16821/-	14841.84	1979.16
2	Godrej office table(1 Quantity)	1899/-	1675.60	223.40
3	Godrej chairs (1 Quantity)	5343/-	4714.40	628.60
4	Godrej office chairs (6 Quantity) Amount of Every chair Rs. 1384/-	8304/-	7327.20	976.80
			Total Rs.	3807.96

The amount of Rs. 3808/- of the difference in the bill of the purchase of the Furniture should be recovered from the concerned and credited thro the challan and the report as above should be presented to the audit.

The expenditure of amount of Rs. 32367/- on the purchase of the Furniture is kept under objections.

Para No.-69 About the purchase of the Softy Ice-cream Machine.

The advance is taken for the purchase of the Softy Ice-cream Machine by the Dairy science department and the adjustment of Rs.99160/- is done as per JE 79 dated 30/03/2002. The

following irregularities are found in it.

1) The purchase of the Softy Ice-cream Machine is done by invoice no. 072 dated 30/03/2002 of M/S. Vijay Refrigeration Mumbai, but the purpose of why the tenders are not called from the supplier as per provision of the account code rule no. 6.40 should be explained. The benefit of the comparative rates could not get to the college due to the purchase without calling the tenders.

2) The original price list of the company can not be seen while verifying the bill of M/S. Vijay Refrigeration Mumbai.

3) The Income tax is not deducted from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5. The amount of Rs. 1983/- of the 2 % income tax + the amount of Rs. 297/- of the 20 % surcharge i.e. total Rs. 2280/- should be recovered from the concerned according to the Income Tax act 194 C and should be credited to the Government. The irregularity is seen in the concerned purchase.

Para No.-70 About the purchase of the Veterinary Medicines.

The advance is taken for the purchase of the Veterinary Medicines by the Animal Husbandry and Dairy science department and the adjustment of Rs.34263/- is done as per JE 184 dated 31/03/2002. The following irregularities are found in the purchases.

1) The purchase of the Veterinary Medicines is done by invoice no. 10 dated 30/03/2002 of Rs. 34263/-. The Shetakari Sahakari Sangh Ltd, Kolhapur, but the quotations are not called from the supplier as per provision of the account code rule no. 6.39 and 7.7.

2) Isn't the requirement of calling the quotation for the purchase of the Veterinary Medicines necessary should be explained.

3) The purpose of non-purchasing of the Veterinary Medicines from the Government System should be clarified.

4) The original price list of The Shetakari Sahakari Sangh Ltd, Kolhapur, is not made available for the inspection hence the verification of the rates from the bill can not be done.

Para No.-71 Agriculture college Dapoli.

The purchase of the Cattle feed is done by the Animal Husbandry and Dairy science department. The following irregularities are found in it.

Sr. No.	Voucher No.	Date	Amount Rs.	Details
1	70	2.5.2001	21168/-	Purchased animal feed
2	91	19.5.2001	21973/-	Purchased animal feed
3	874	19.10.2001	31718/-	Purchased animal feed
4	1256	4.12.2001	24575/-	Purchased poultry feed

1)

a) The quotations are not called from the supplier as per provision of the account code rule no. 6.39 and 7.7.

b) The purchases of H.P. Mash and New Mash is done as per bill no. 0640 done 23/04/2001 of M/S. Shankar Girdhar Talathi and Sons, Dapoli and the Xerox copies of the Price list is attached. The total amount of Rs. 2160/- of the 72 bags as the sum of the rent and labor for Rs. 30/- per bag is applied in the bill. It is not recorded in the quotation (rate list).

2)

a) The quotations from the suppliers are not called as per the rule.

b) The Cattle feed is purchased as per bill no. 9874 dated 11/05/2001 of M/S. Shankar Girdhar Talathi and Sons, Dapoli and the difference in the rates is found while verifying the rate list of the concerned and it is seen that the bill is not paid after verification. The rates of the porter's charges of the bags are not included in the rate list. The porter's charges are paid of the

amount of Rs. 2310/- in the bill. How the rates are decided should be explained. The balance is shown on the bill. The receipt showing the amount paid is not seen.

c) The review of how much cattle feed is purchased during 1st April to 31st March is not made available to the audit.

3)

a) The quotations from the suppliers are not called as per the rule.

b) The purchase of the cattle feed Bill No. 11659 dated 10/10/2001 amount Rs. 16900/- and poultry feed Bill No. 11660 dated 10/10/2001 of the amount of Rs. 16487/- is done from M/S. Shankar Girdhar Talathi and Sons, Dapoli. The original price list is not made available for inspection.

4)

a) The quotations from the suppliers are not called as per the rule.

b) The purchase of the Poultry feed of the amount of Rs. 24575/- is done from M/S. Shankar Girdhar Talathi and Sons, Dapoli. The original price list of each month is not made available for inspection hence the verification of rates can not be done.

c) The amount of Rs. 30 /- per bag is applied in the bill of the supplier. It is seen while verifying rate list that the amount of Rs.1.50/- per bag is excess applied. How the excess application is done should be explained and the recovery of the application of the excess rate of the bag should be done.

It is noticed while looking to the amount of the purchase of the cattle feed and the Poultry feed that it was necessary to call the tenders for the amount above Rs. 50000/- or it was necessary to call the rate contract from the University but the procedure as above is not followed. The purchase without calling the tenders or the rate list is out of rule.

Para No.-72 Agriculture college Dapoli.

The purchase is done from spicy plant department as per the following vouchers. The following objections are taken.

Sr.No.	Voucher No	Date	Amount	Detail
1	1763	19.3.2002	12500/-	Purchased 1 Hot Air Oven from M/s Vijay Chemicals Center Kolhapur vide their Bill No 297 Dated 18.1.2002
2	1764	13.3.2002	25218/-	Purchased AutoClave from M/s Modern Scientific Instruments Co. vide their Bill No 27771 Dated 29.12.2001
3	1812	22.3.2002	34000/-	Purchased BOD Incubator 1 from M/s Sakova Scientific Ma. Mumbai; vide their Bill No 1091 Dated 31.1.2002

It is noticed while looking the above purchased that the procedure of consolidated purchased is not done as per the account code rule no.7.7.

It was necessary to call the tenders for the purchase above Rs. 50000/- as per account code rule no. 6.39 and there is provision of calling the tender as per the Government Resolution BhaKhaSa-1093 (2635) Industries-6, Dated 16 July 1993 passed by Industries, Energy and Labor Ministry but the action is not taken by the Department. It should be explained.

The amount of expenditure of Rs.71718/- is kept under objection

Para No.-73 About the purchase of the Furniture.

The purchase of the furniture for Rs.42622/- is done by Horticulture Department as per voucher no.1891 dated 30/03/2002. The following objections are taken on it.

1) The purchase of the furniture for amount of Rs.42622/- is done by invoice no.6617/- dated 30/03/2002 of H. P. Butala and Services, Dapoli and the quotations are not called from the suppliers. The purchase is seen as out of rule.

2) The procedure of purchase of the Furniture from the Government System is not followed as per the Government Resolution No. Bha Kha S 1088/2512 Udyog-6 of the Date 2nd January 1992 of Industry Power and Labor Department.

3) The purchase of the furniture is not done as per the sanctioned rate contract of the government of the year 2001- 02.

4) The 5% concession is shown in the original quotation of H. P. Butala and Services, Dapoli. But the 5% concession is not given in the bill hence the proper verification of the price cannot be done by the audit. The original quotation of the company is not made available to the audit hence the proper verification of the rates cannot be done by the audit.

5) The income tax is not deducted from the bill of the supplier as per the rule. The amount of Rs.980/- should be recovered and credited thro the challan.

Para No.-74 Horticulture Department, Agriculture college Dapoli.

The purchase of Hose pipe is done for Rs.30355/- as per JE no.176/- dated 31/03/2002. The following irregularity is found in it.

1) The sealed quotations of the suppliers are not accepted as per the account code rule no.6.39. Hence the privacy is not maintained.

2) It is necessary to call minimum 3 estimates as per the Government Resolution No. Bha Kha S 1088/2512 Udyog-6 of the Date 2nd January 1992 of Industry Power and Labor Department, and it is necessary to take the sanction to the minimum rate by preparing the comparative rate table but instead of doing that the comparison is done in the only two received tenders of the suppliers. This matter is out of rule.

3) The purchase of Hose pipe is done by bill no. 181 dated 27/03/2002 of the Sanvardhan Krushi Seva Kendra, Dapoli. But the delivery challan is not made available for the inspection to the audit hence the verification can not be done.

4) The Income tax is not deducted from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5. The amount of Rs. 698/- should be recovered and credited through the challan.

The expenditure of Rs.30355/- on the Hose pipe is kept under objection.

Para No.-75 Store Department, Agriculture college Dapoli.

The purchase of the furniture for Rs.297804/- is done as per voucher no. 2416 dated 30/03/2002. The following objections are taken on it.

1) The tenders are called for the purchase of the furniture and the advertisement is given in the Dainik Sagar newspaper dated 22/03/2002. The original cutting of the advertisement is not attached.

2) Whether the tender forms are sold by the college can not be ascertained by the audit.

3) The procedure of purchase from the Government System is not followed as per the Government Resolution No. Bha Kha S 1088/2512 Udyog-6 of the Date 2nd January 1992 of Industry Power and Labor Department.

4) At the time of purchasing the furniture, the procedure about the purchase by calling the rate contract of the Government for the year 2001- 02 is not followed or the verification about the rates is not done.

5) The furniture is purchased by the college as follows. It is recorded in the note.

Sr. No.	Details	Quantity	Amount Rs.
1	Godrej Chairs	1	7724/-
2	Dias Chairs	34	140080/-
3	Conference Table for 30 People	1	150000/-

The furniture is purchased by the college as above and is handed over to the University.

The concerned grant is received under Moderation of Seminar Hall and Classrooms (one time catch up grants) Scheme. It is seen that the purpose of purchase of the furniture of the college is not succeeded.

6) The original papers with the files are not seen while verifying the noting of the purchase of the furniture.

7) How the disposal of the old furniture is done should be explained.

8) The Income tax is not deducted from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5. The responsibility of the deduction of the income tax is of The Pay and Accounting Officer. The amount of Rs.6849/- of the 2% income tax and 15% surcharge should be recovered and credited to the government as per income tax act 194 C.

The compliance as above should be presented.

Para No.-76 Engineering Department, Agriculture college, Dapoli.

1) The advance of Rs.9222/- is taken for the purchase of the drip irrigation unit by JE no.183 dated 31/03/2002 and the adjustment of it is done. The irregularity is found in the purchase.

The purchase is done as per the bill dated 30/03/2002 of Savitri Irrigation Wakavali and the quotations are not called according to the account code rule no.6.3.

2) The drip irrigation unit is of Jain Company. The original realist of the company is not provided hence the proper verification of the rates can not be done.

3) The benefit of the comparative rates could not get to the college as the quotations are not called as per the rule. The purchases done are out of rule.

Above expenditure of Rs.9222/- is kept under objection.

Para No.-77 Agriculture college Dapoli.

The coloring of the rooms is done by the Agriculture Engineering Department. The following out of rule matters are found in it.

1) The advance of Rs.33734/- is taken for the coloring by JE no.90 dated 30/03/2002 and according to the bill no. 297 dated 28/03/2002 of M/S. Indrayani Enterprises, Dapoli.

The quotations are called. Why the procedure as per rule is not done by works branch of the University? It was necessary to be maintained and repaired by the works branch. Whether the sanction of the expenditure was taken?

The quotation was called as per the demand letter no.360/02 dated 13/02/2002 according to the account code rule no. 6.40. The final date for the concerned quotation is recorded as 20/02/2002 hence the sufficient time is not received to the supplier as per the rule.

2) The coloring is done from Shri. L. R. Rakhange, Dapoli as per voucher no.2342 dated 30/03/2002 of the amount of Rs. 22831/-. The expenditure on color Rs. 33734/- + labor of coloring Rs. 22831/- is equal to Rs. 56565/- is happened. The further procedure considering the total expenditure is not followed as per the account code rule no. 7.7.

It was necessary to call the tenders for the purchase above Rs. 50000/- as per account code rule no. 6.39 and there is provision of calling the tender as per the Government Resolution BhaKhaSa-1093 (2635) Industries-6, Dated 16 July 1993 passed by Industries, Energy and Labor Ministry but the action is not taken by the Department. It should be explained.

The Income tax is not deducted from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5. The further action should be taken.

The expenditure of Rs. 56565/- is kept under objection.

Para No.-78 Agriculture college Dapoli.

The following irregularities are found while verifying the vouchers of Agriculture Engineering Department.

1) The Lab Equipments are purchased for Rs. 39397/- by voucher no. 2345 dated 30/03/2002. It is found while verifying the bill no. 0714 of M/S. Osaw Industrial Products Pvt. Ltd. Ambala Cantt that the 10% C.S.T. of Rs.3627/- is applied in the bill. The concerned building is of the Government use. It is necessary to be filled up the H form by the department but as the H form is not filled up the University had paid 6% excess amount. The amount of Rs. 2176/- should be recovered and credited thro challan.

2) a) The Income tax is not deducted from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5. The amount of Rs. 906/- should be recovered and credited thro challan according to income tax act 194 (c).

b) The Electric Balance is purchased for Rs. 16922/- by voucher no. 2353 dated 30/03/2002. It is found that the 10% C.S.T. is applied on the bill no.0384 dated 31/01/2002 of M/S. The Bombay Burmal Trading Corporation, Bombay. The benefit 4% C.S.T. could not get to the University due to non-filling up of the H form. The 6% extra deposited C.S.T. should be recovered from the concerned and credited thro challan.

3) The original quotations of the company of the purchase of Electric Balance are un-available hence the verification can not be done about the authorized dealer. The letter showing the authorized dealer of the company is not provided.

Para No.-79 Agriculture college Dapoli.

The objection is recorded as the registers are not kept in the prescribed format according to the Half Margin letter no. 01 dated 06/08/2007. The explanation given in the compliance is not agreed to the audit. The registers are kept in prescribed format according to the rule 3.3 of account code 1991 of Maharashtra Agriculture Universities.

The inspection could not be possible as the registers are not kept in prescribed format during the audit of the year 2001-02.

Sr.No.	Register Format No.	Rule No.
1	K.V.-41 Register of permanent Advance	3.60
2	K.V.-7 Register of cheques & Drafts received 3.13	3.13
3	K.V-159 Scholarship/stipend Register	24.1

The above registers are not in required format but maintained in plain record register. Why the concerned register is not kept in prescribed format should be explained and the other important registers are also necessary to be kept in prescribed format. The proper explanation and compliance should be presented to the audit by maintaining the above registers.

Para No.-80 About the Irregularity in the Dead Stock Register, Dapoli.

The Dead Stock register is not maintained in prescribed format KV-74 by the Library Department as per account code rule no. 7.8 (4). The reason of un-availability of the register is given by the University as the explanation about it is demanded by the Half Margin letter no.02. Hence the proper explanation should be given about not keeping the register in prescribed format.

The certificate showing the verification of the date stock during the year 2001-02 is not given. Hence the verification about the date stock could not be done by the audit. It is necessary to be presented the certificate of verification of the Dead Stock material of each year up to 15th April to the Comptroller. Why it is avoided should be explained. The compliance should be presented to the audit by recording the certificate by taking the recent entries of the dead stock material purchased during the year 2001-02.

Para No.-81 The Irregularity in the Registers from the Library Department.

It was asked to be explained about non-maintaining the registers from the Library Department in the prescribed format as per the rule by the Half Margin letter no. 02 dated 06/08/2006. The objections are kept continued as the concerned matters are not fulfilled. It is the responsibility of the Office Superintendent to maintain the Registers in the required prescribed format, but it is avoided. The purchase of the books can not be ascertained by the audit as the registers are not maintained in the prescribed format. The withdrawal register is not kept in KV 142 as per the account code rule 16.2, hence the verification of the giving and taking of the books can not be done. The concerned register is very important for Library department then why the entries are taken in plain registers hence the verification of the books allotted and deposited can not be done by the audit. The penalty is charged if the books from the students are not credited in the prescribed time limit. The verification of the penalty charged can not be done by the audit as the Overdue and Fine Register is not maintained in the prescribed form KV 145 by the department. The certificate of the physical verification of the books is not recorded in the Register during the year 2001-2002. The all above matters should be explained and the objections should be fulfilled and the Registers should be presented to the audit.

Para No.-82 About the Cancellation of the Cheque.

The Half Margin letter no. 10 dated 03/09/2007 is issued.

The following serious type of irregularities is found while verifying the cheques of the year 2001-02

1) The cheque no. 134949, 134950 and 1564017 are fond blank. Why the further procedure is not followed as per the rule?

2) What is the purpose of keeping the above three cheques blank? Explanation should be presented.

3) The signature after the cancellation of the above cheques of the competent officer is not taken according to the account code rule no. 3.15 and 3.32. It was the responsibility of The Pay and Accounting Officer to cancel the cheques, then why it is avoided should be explained.

4) The cheques are blank and only the lines are drawn on it. Why the signature is not done after the cancellation should be explained.

5) The amounts are not recorded on the consent file of the cheque no. 754239, 754434 and 754436 hence the verification of the amounts of the cheques can not be done.

6) Why the cheques are not kept in the Custody by The Drawing and Disbursing Officer as the cheques were important? The misuse of the blank cheques may be possible and this matter can not be avoided.

The action should be taken as per the rule by taking the precaution of canceling the cheques and the compliance should be shown.

Para No.-83 About the entries from the Store Journal and Store Ledger Registers.

1) The Half Margin letter no. 07 dated 01/09/2007 is issued about The Store Journal and Store Ledger Registers. The presentation of the compliance by fulfilling the irregularities of the year 2001-2002 is avoided.

2) The certificate of the physical verification of the stocks is not recorded according to the account code rule no. 7.10(1) (i). The explanation about why the stocks are not inspected is not given.

3) The signature of the competent officer after the inspection of the Store Journal Register is also avoided as per the account code rule no. 11.13. This matter is serious and should be presented after taking the signature.

4) Why the signature of the office superintendent is not taken after taking the certificate on The Store Journal and Store Ledger Registers should be explained.

The officer-in-charge should update by fulfilling the registers and should be presented to the audit.

Para No.-84 About the incomplete Delivery memo and Yield book.

a) The delivery memos are maintained in KV-96 by the Centers according to the account code rule no. 11.12. All the three copies of the delivery memos after writing are kept in the book. The two copies should be presented to the Store Keeper according to the rule and should be sent for the further entries.

b) The receipts from the delivery memo are found blank while verifying the Delivery memo book. Why the concerned memos are left blank? Why the memos are not cancelled and signed by the officer in-charge? This matter is serious and should be explained.

c) The both side Carbon is not used while writing the delivery memos as per the rule.

d) The signature after the inspection by the officer in-charge is not done on the delivery memos. This matter is serious and why the signatures are not done should be explained.

e) The Yield book in the prescribed form KV-95 is not completed. It is seen while verifying the Yield book that the column no. 1, 3, 4, 7, 8, 10 and 12 from the Yield book are not completed. Why the precaution of completing regularly after the inspection of the officer in-charge is not taken? It is found from this that the entries of the crops are not taken time to time. This matter of keeping the incomplete entries from the register may affect the loss of collection of revenue to the University. The precaution avoided by the officer in-charge can be seen from this.

The final compliance by completing the above objections should be presented to the audit.

Para No.-85 About the incomplete Delivery memo and Yield book.

1) The delivery memos are maintained in KV-96 by the branch according to the account code rule no. 11.12. All the three copies of the delivery memos after writing are kept in the book. The two copies should be presented to the Store Keeper according to the rule and should be sent for the further entries.

2) The receipt no. 88 to 100 from the delivery memo book no. 200 is found blank while verifying the Delivery memo book. Why the concerned memos are left blank? Why the memos are not cancelled and signed by the officer in-charge? This matter is serious and should be explained.

3) The signature after the inspection by the officer in-charge is not done on the delivery memos. This matter is serious and why the signatures are not done should be explained.

4) The both side Carbon is not used while writing the delivery memos as per the rule.

5) The Yield book in the prescribed form KV-95 is not completed according to the account code rule no. 11.11. Most of the columns from the Yield book are not completed. Why the precaution of completing regularly after the inspection of the officer in-charge is not taken? The precaution avoided by the officer in-charge can be seen from this.

The final compliance by completing the above objections should be presented to the audit.

Para No.-86 About the Purchase

Voucher No.	Date	Details	Amount Rs.
2136	30.3.2002	Stationery Purchase	4200/-
1733	23.1.2002	Stationery Purchase	1886/-

The Stationery and the other materials are purchased by the Entomology Department by the above Vouchers. The quotations were necessary to be called for the above purchase, then why it is not called should be verified. The benefit of the comparative rates could not get as the quotations were un-available. Why it is not done should be explained.

The Stationery is purchased from The Omkar General Stores, Dapoli by the voucher no. 2136. But the approval for the purchase is not seen taken. Hence how the purchase is done without the approval should be explained.

Para No.-87 About the Dead Stock Register.

The following irregularities are found while verifying the Dead Stock register from The Animal Husbandry and Dairy Department.

The inspection of the Dead Stock register is necessary to be done on 31st March of each year then why it is not done? Besides its copy should be given up to 15th April, then why it is not given should be explained.

The write-up List is not attached.

Para No.-88 About the Repairs/Rewinding of the Motor Pump.

Voucher No	Details	Amount
2262	Motor Rewinding	Rs. 5020/-

The Motor rewinding work is done from The Shaukat Electric Works, Dapoli by The Animal Husbandry and Dairy Department. The expenditure of Rs. 5020/- is done on it. The quotations were necessary to be called before the expenditure as per the rule but the repairs is done the basis of the quotations called for the previous year 2000-01. Why the new quotations of the recent year were not called should be explained.

Para No.-89 About the Purchase of the Cooler.

Voucher No.	Date	Details	Amount Rs.
2435	30.3.2002	Cooler	7170/-

The Cooler is purchased by the Central Store Department as per the above Voucher. The quotations were necessary to be called before the expenditure as per the rule, then why it is not called? The benefit of the comparative rates could not get as the quotations were un-available. Why it is not done should be explained.

The two coolers of Kenstar Company are purchased from M/S. Deep Enterprises, Dapoli who is authorized dealer of the Videocon Company. The certificate showing the authorized dealership of the Kenstar Company can not be seen and the original rate list of the Company is not seen. Hence the verification about the rates can not be done.

The expenditure of Rs. 7170/- on the purchase of the Cooler is out of rule and hence is kept under objection.

Para No.-90 About the Purchase of the Xerox Papers.

Voucher No.	Date	Details	Amount Rs.
1156	17.9.2001	Xerox Paper	4755/-

The Xerox papers are purchased as per the Voucher no. 1156 by the Central Store Department during the year 2001-2002. The quotations were necessary to be called according to the government decision of 1994. The benefit of the comparative rates could not get as the quotations were un-available. Why it is not done should be explained.

The above purchase is done from M/S. Datta Marketing. It is told as he is authorized dealer but he is authorized dealer of which company can not be verified and the letter regarding the authorized dealership of the company can not be seen. The original rate list of the company can not be seen. Hence the verification about the rates can not be done.

The expenditure of Rs. 4755/- on the purchase of the Stationary is out of rule and hence is kept under objection.

Para No.-91 About the Receipt book.

The following irregularities are found while the audit of the Animal Husbandry and Dairy Department during the year 2001-02.

1) The certificate on receipt book after the verification of the receipts from the receipt book is not recorded by the concerned Drawing and Disbursing Officer.

But the certificate is recorded behind the receipt book no.32. The receipt no.9303 is seen to be double while verifying the actual number of receipts and the last 2 receipts are without numbers.

It can be seen from the above that the certificate is given without physical inspection by the competent officer.

2) Double sided carbon is not used while preparing the receipts as per accounting code rule no. 3.10.

3) The seal of the University is not embossed on each receipt of the receipt book according to the account code rule no. 3.8 C.

4) The signature after the cancellation is not done on the receipt no.9303 by the competent officer and the cancellation of the last receipt is not done. The non-used receipts can be misused hence the precaution of cancellation should be taken on the same time.

Para No.-92 Regional Agriculture Research Station, Karjat.

The irregularities are found during the purchase of Leaf Area Meter, Grain Moisturizer, Laminar Air Flow and Thresher for the Rs. 247750/- as per Voucher no. 1252 dated 30/03/2002 by the accounting branch.

The Half Margin letter no. 08 dated 17/02/2007 is issued. The compliance of the concerned Half Margin letter is not presented.

1) The tender notice was published in the Loksatta Newspaper dated 25/02/2002 for the total amount of Rs. 900000/-. The period limit to the tender holder should be given of six weeks when the purchase amount is above Rs. 500000/- as per the provision of the account code rule no.6.41 but only 19 days short limit was given in the tender notice while publishing. Such short limit publishing is out of rule and should be explained.

2) How the quotations are opened in the Double Packet System when the tender holders have not completed the technical papers according to the Government Resolution no. BhaKhaSa-1094/2679 Industries-6 Dated 30 March 1994 passed by Industries, Energy and Labor Ministry and how the approval is given to the quotations without fulfillment of the conditions by the tender holders.

3) The sealed tenders from the tender holders are not accepted as per the accounting code rule no. 6.40 and 7.7. Hence the privacy in the rates can not be maintained.

4) The above five items are purchased as per bill no. 1101 dated 30/03/2002 of Shri. Bag Sahakari Madhyavarti Mandal Ltd, Alibag. It is noticed while verifying the comparative rate table of the items that four tenders were received and only Shri. Bag Sahakari Madhyavarti Mandal Ltd Alibagh had quoted the rates. The other tender holders had not quoted the rates hence the benefit of the comparative rates could not get. It was necessary to receive the rates of minimum three tender holders as per the rule. Why the re-tendering was not done should be explained. The purchases done without the re-tendering is out of rule.

5) The approval note for the purchase of the huge amount is not kept by the office. Hence the necessary inspection can not be done.

6) The delivery challan indicating the reception of the Machinery in custody is not made available to the inspection.

7) The Income tax is not deducted from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5. The amount of Rs. 5698/- should be recovered thro challan according to income tax act 194 (c).

The expenditure of Rs. 247750/- on the concerned purchase is kept under objection.

Para No.-93 Regional Agriculture Research Station, Karjat.

The accounts branch is informed about the non-deduction of the income tax from the contractor by the Half Margin letter no. 07 of this office issued on date 17/02/2007.

1) The verification of deduction of income tax is not done while verifying the bill of the suppliers by the Pay and accounting officer and the Assistant Comptroller as per account code rule no. 26.6(2). Why the income tax is not deducted time to time should be explained.

2) The bills are sanctioned without the verification of the deduction of the income tax from the bills of the contractors as per the rule no.20 (K) of sub-section B of account code rule no. index 5. It should be clarified.

3) The amount of Rs. 41618/- of the income tax should be recovered from the purchase bill of the supplier during the year 2001-2002 and should be credited thro challan and the compliance should be presented to the audit. (The index of recovery of income tax is attached.)

Para No.-94 Regional Agriculture Research Station, Karjat.

The following irregularities are found while verifying the dead stock register of the Agronomy Department.

1) The certificate is not recorded in the dead stock register as per the accounting rule no. 7.9. The physical verification of the dead stock material should be done and the recording of the official document is necessary as per the rule the presentation of the certificate up to 15th April of each year by the Comptroller is necessary. It is not done. The certificate and the official document should be recorded as per the rule.

2) The certificate is stuck in the dead stock register. This matter is not as per the rule. The certificate should be recorded in the record register. The inspection date of 29/09/2000 is seen while verifying the certificate, but the actual inspection is done on 29/09/2004. Hence the proper verification of the year can not be done. It is seen from the above that the verification of the dead stock is not done every year. It is not good.

The Half Margin letter no. 02 dated 08/02/2007 is issued regarding this.

Para No.-95 Regional Agriculture Research Station, Karjat.

The five Tyres and five Tubes of the amount of Rs. 17752/- are purchased for the Tata Sumo vehicle as per the voucher no. 563 dated 01/11/2001 and the five Tyres and five Tubes of the amount of Rs. 11312/- are purchased for the Jeep vehicle as per the voucher no. 461 dated 18/09/2001. The following irregularities are found in the purchase.

1) Why the procedure of purchase of the Tyres and Tubes from the Central Store is avoided as per the Government Resolution No. Bha Kha S 1088/2512 Udyog-6 of the Date 2nd January 1992 of Industry Power and Labor Department. It should be explained.

2) Why the purchase is not done according to the rule by calling the rate contract of the

Government approved for the year 2001-02 should be explained.

3) It is found that the Tyres and Tubes of the vehicles purchased are of M/S. M.R.F. Company. The original rate list of the company is not taken while purchasing hence the verification of the rates can not be done. The possibility of difference in the can not be denied.

4) Why the purchase of the tyres and tubes is done from M.R.F. Company only? The concerned purchase is done without calling the rate agreement of the Government hence it is out of rule.

5) The verification of the prices of the tyres and tubes by calling the rate contract of the Government should be done and the compliance as above should be shown.

The Half Margin letter no. 09 dated 20/02/2007 about the purchases is issued, but the presented compliance does not seem to be proper.

Para No.-96 Regional Agriculture Research Station, Karjat.

The Color Printer of the amount of Rs. 33350/- is purchased as per the voucher no. 1244 dated 30/03/2002 and the Printer of the amount of Rs. 17000/- is purchased as per the voucher no. 1085 dated 21/03/2002. The following irregularities are found in the purchase. The Half Margin letter no. 06 dated 12/02/2007 about the purchases is issued, but the presented answer does not seem to be proper.

1) The sealed quotations from the suppliers are not accepted as per the account code rule no. 6.40 and 7.7. Hence the privacy in the rates can not be maintained.

2) It was necessary to call the tenders for the purchase above Rs. 50000/- as per account code rule no. 6.38 and 6.45 and there is provision of calling the tender as per the Government Resolution BhaKhaSa-1093 (2635) Industries-6, Dated 16 July 1994 passed by Industries, Energy and Labor Ministry but the action is not taken by the publishing the advertisement. It is out of rule.

3) The consolidated purchase is avoided as per the account code rule no 7.7 should be explained.

4) It is found that the Printer is purchased from M/S. Monarch Technology, Pune and is of HP Company. The original rate list of the company is not taken while purchasing hence the verification of the rates can not be done. The verification of the rates should be done.

5) The Income tax is not deducted from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5. The amount of Rs.1058/- of the 2% income tax and 15% surcharge should be recovered and credited to the government as per income tax act 194 C and the compliance as above should be presented.

Para No.-97 Rice breeding department of Regional Agriculture Research Station, Karjat.

The Sahyadri Rice Seed of the amount of Rs. 84405/- is purchased as per the voucher no. 758 dated 20/12/2001 by the Rice Breeding department and the following irregularities are found in it. The Half Margin letter no. 4 dated 10/02/2007 regarding this purchase is issued.

1) The 858 bags of the amount of Rs. 72930/- and the 135 bags of the Rs. 11475/- i.e.Dt. 1.7.2001 total Rs. 84475/- of Sahyadri Rice Seeds are purchased from M/S. Sijenda India Ltd. Aurangabad. It is told that the concerned purchase is done on rate agreement, but the rate agreement papers of the purchases are not presented to the audit and the rate list approved in the rate contract is not produced to the audit.

2) Whether the tenders are called from the suppliers for the purchase of the Sahyadri Rice Seed? Whether the rates are approved by preparing the comparative rate table? The papers regarding this are not presented to the audit.

3) It is seen from the delivery challan no. 80685 dated 11/06/2001 of M/S. Sijenda India Ltd, Aurangabad that the 858 bags are send to Karjat, but the signature of the reception of the bags in the custody is not seen. Hence the audit is not ascertained about the actual custody of the bags.

4) The Sahyadri Rice Seed is distributed to the farmers without the practical. The receipts taken are not seen from the farmers to whom the seed is distributed. Hence the actual review is not shown to the audit and hence the verification about the distribution can not be done.

5) The Income tax is not deducted from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5. The amount of Rs. 1941/- should be recovered from the concerned and credited thro challan according to income tax act 194 (c).

Para No.-98 Regional Agriculture Research Station, Karjat.

Sr. No.	Voucher No.	Date	Amount Rs.	Details
1	1249	30.3.2002	82000/-	2 Generators
2	24	30.3.2002	59500/-	1 B.O.D. Incubator
3	1251	30.3.2002	25500/-	A.C. Purchase
4	1250	30.3.2002	92555/-	Canon Scanner

The following items are found to be out of rule in the above purchases.

1) The tenders were called by the open advertisement for the above purchases. The total 15 items were recorded for the purchase in the concerned tender. The rates for the purchase of the concerned item were given for single item. Hence the competition could not take place for each item and rate from the comparison table. The re-tendering is not called. Hence the purchases done are out of rule. It was published in the advertisement that the two packet system will be applicable for the acceptance of the tenders and still the tenders are not accepted by the two packet system. This matter is out of rule.

The two Generators (Honda) are purchased for Rs. 41000/- per piece i.e. for two pieces Rs. 82000/- as per bill no. 1104 dated 30/03/2002 of Shri. Bag Sahakari Madhyavarti Mandal Ltd Alibagh. The rates were quoted by the single supplier. Hence the benefit of the comparative rates could not get. Hence the purchases done are out of rule.

2) A single B.O.D. Incubator is purchased for Rs. 59800/- as per credit memo no. 1103 dated 30/03/2002 of Shri. Bag Sahakari Madhyavarti Mandal Ltd. Alibagh. Only the single rate is quoted by the supplier. Hence the benefit of the comparative rates could not get. Hence the purchases done are out of rule.

3) A single A. C. is purchased for Rs. 25500/- as per credit memo no. 1105 dated 30/03/2002 of Shri. Bag Sahakari Madhyavarti Mandal Ltd. Alibagh. Only A. C. 1 No. is recorded on the bill. But the A. C. is of which company is not mentioned. Only the single rate is quoted by the supplier. Hence the benefit of the comparative rates could not get. Hence the purchases done are out of rule. The delivery challan is not attached and shown.

4) A single Canon Photo copier mode number NP 1215 with the Stabilizer is purchased for Rs. 92555/- as per Invoice no. 363 dated 30/03/2002 of Cosmic System, Mumbai. The single rate is quoted by the supplier. Hence the benefit of the comparative rates could not get. The verification of the rates is not done in comparison with the rates of the Company. Hence the audit could not be ascertained about the proper rates.

5) The following Furniture is purchased for Rs. 100000/- by voucher no. 1242 and bill no. 016354 dated 30/03/2002 of M/S. Lassi Traders, Mumbai.

Sr. No.	Details	Quantity
1	Godrej Table	1
2	Copit Table	2
3	Chair	6
4	Store Well	3
5	Book Case	3

The tenders are called for the purchase but the tenders are not accepted in sealed conditions as per the rule.

The procedure of the purchase is not followed as per the Government Resolution No. Bha Kha S 1088/2512 Udyog-6 of the Date 2nd January 1992 of Industry Power and Labor Department and the notices of the guidelines used for the administration of the calling of tenders by two pocket systems are not followed as per the Government Resolution no. BhaKhaSa-1094/2679 Industries-6 Dated 30 March 1994 passed by Industries, Energy and Labor Ministry.

The above purchase done is out of rule and the expenditure is kept under objection.

Para No.-99 Regional Agriculture Research Station, Karjat.

The Milling Machine is repaired for the amount of Rs. 4656/- as per voucher no. 350 dated 17/08/2001. The following matters are found out of rule.

1) The quotations from the suppliers are not called as per the account code rule no. 6.40. Why the quotations are not called should be explained.

2) The Machine is repaired from the Gestetner Mumbai, but the original quotations of the Company are not attached hence the verification of the rates can not be done.

3) It is found while verifying the Files that the rate agreement was done for the repairs of the Milling Machine with M/S. Accurate Servicing Centre, Kolhapur by the University. Why the Machine is not repaired as per the rate contract by the office and is the approval of the University taken for that should be presented.

The entries of the old parts about the installation of the new parts after the repairing of the Machine are not taken in the record register hence the verification of the installation of the new parts could not be done.

The above expenditure on the repairs of the Machine is out of rule and is kept under objections.

Para No.-100 Regional Agriculture Research Station, Karjat.

The Fertilizers and the Medicines are purchased for Rs. 20325/- as per the voucher no. 1144 dated 30/03/2002 and the following irregularities are found in that.

a) The 39 bags of the Eagle brand mixed Fertilizers are purchased for Rs. 13650/- as per bill no. 241 dated 31/01/2002 of Karjat Taluka Shetakari Sahakari Sangh, Karjat. The entries of distribution of mixed Fertilizers for the practical experience of the Hybrid Rice to the farmers from the Karjat taluka are found on page no. 193 of the register, while verifying the Consumable Record Register. But the entries and signatures of the actual distribution to the farmers are not taken. The review is not shown to the audit hence the verification of the actual distribution can not be done.

The Foret Medicine is purchased for Rs. 780/- as per bill no. 235 dated 25/01/2002 from Karjat Taluka Shetakari Sahakari Sangh, Karjat and the Medicines are purchased for Rs. 2535/- as per bill no. 253 dated 04/03/2002. But the actual distribution to the farmers is not seen while verifying the register and the receipts with the signatures during the distribution to the farmers are not taken. Why it is not done should be explained.

The procedure about the purchases of Rs. 20325/- on the Fertilizers and the Medicines is not followed as per the rule. The explanation about it should be given.

b) The 300 kg Urea is purchased for Rs. 2820/- as per the bill no 22 dated 06/03/2002 from Shatataraka Mahila Dudh Utpadak Sanstha Talawali. It is found that the distribution to the farmers of Bhiwandi is shown on page no.148 of the register while verifying the consumable record register. The signatures of the farmers about actual distribution are not taken. The verification about the actual distribution can not be done by the audit. The signatures with the receipts of the farmers about the distribution should be shown.

Para No.-101 Regional Agriculture Research Station, Karjat.

A color printer is purchased for Rs. 33350/- as per voucher no. 1244 dated 30/03/2002 and a printer is purchased for Rs. 17000/- as per voucher no 1086 dated 21/03/2002.

a) The sealed quotations from the suppliers are not accepted as per the account code rule no. 6.40. It is found that the Printer is purchased from M/S. Monarch Technology, Pune as per bill no. 764 dated 16/2/2002 and is of HP Company. The original quotation of the company is not taken while purchasing hence the verification of the rates can not be done. The verification of the rates should be done. Why the rate contract of the government is not called for the purchase of the Color Printer? Why the necessity of calling the rate contract is not found though the rate contract was available.

b) The printer is purchased for Rs. 17000/- by bill no.563 dated 08/01/2002 from Monarch Technology, Pune. The total amount of the purchase could be Rs. 50350/- if there was the consolidated purchase according to the account code rule no.7.7. The concerned purchase amount is above Rs. 50000/-. It was necessary to call the tenders of the suppliers as per the rule. The

benefit of low rates could not get to the Centre as the purchase is done by different departments.

The Income tax is not deducted from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5. The amount of Rs. 1208/- should be recovered from the concerned and credited thro challan according to income tax act 194 (c).

Para No.-102 Regional Agriculture Research Station, Karjat.

The Trolley, Info Panel and Display Board are purchased for Rs. 49605/- as per the voucher no. 1248 dated 30/03/2002 and the following irregularities are found in that.

1) The complete description of the items is not recorded in the demand letter as per the provision of the account code rule no. 6.40. The detail description about the demand of the item, approximate amount and the Size of the item is not recorded.

2) The sealed quotations from the suppliers are not accepted as per the accounting code rule no. 6.40 and 7.7. Hence the privacy in the rates can not be maintained.

3) The concerned purchase is from Hakim Display Pvt. Ltd. Pune. The original quotation of the company is not provided to the audit hence the proper verification of the rates can not be done.

4) The purchase of the acrylic sheet and two stands with the Info panel for Rs. 7850/- is seen from the bill but it is found while verifying the Dead Stock register that the entry of two Items for Rs. 3790/- is shown on page no. 25. The delivery challan is not provided for the inspection to the audit hence the verification can not be done.

5) The Income tax is not deducted from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5. The action of deducting the income tax should be taken according to income tax act 194 (c) and the compliance should be presented.

6) The receipt no. 444 dated 16/05/02 showing the amount received is given by M/S. S. B. and Company, Pune and the Demand Draft no. MASNMI- 052590 is paid to the supplier on the date 04/07/02. The demand draft drawn is found late and the receipt by the supplier is given earlier, should be explained.

Para No.-103 Regional Agriculture Research Station, Karjat.

The Half Margin letter no. 05 date 13/02/2007 is issued to the Library Department and the compliance presented is non-agreed to the audit as the objections are not completed. It is the responsibility of the head of the department to maintain the record registers in the prescribed forms then why it is avoided? The purchase of the books can not be ascertained by the audit as the registers are not maintained in the prescribed forms. The withdrawal register is not kept in KV 142 as per the account code rule 16.2, hence the verification of the giving and taking of the books can not be done. The concerned register is very important for Library department then why the entries are taken in plain registers hence the verification of the books allotted and deposited can not be done by the audit.

The printed registers like the Overdue and the Fine Register in prescribe form no. KV145 are not provided by the University as per the provision of account code rule no. 16.2(5) and the Accession Register in form no. KV 140, are not provided by the University as per the provision of account code rule no. 16.2(1) hence the entries are taken in plain registers. Hence the required entries can not be inspected by the audit.

Para No.-104 About the pending amounts of the Revenue.

The goods sold on credit are found while verifying the accounts of the Regional Agriculture Research Station, Karjat during the financial year 2001-2002.

The total amount of Rs. 9026/- of the goods sold by this Centre at the end of March – 02 of the financial year 2001-02 is to be recovered. It was necessary to be recovered in the concerned financial year according to rule 11.19 but yet not recovered hence the clarification regarding this should be given and compliance shown and the prevention of not selling the goods on credit should be taken. The amount of Rs. 9026/- to be recovered till the audit should be recovered immediately and compliance should be shown to the audit.

Sr.No	Details	Bill No. and Date	Amount	Advance Token by
1	Female breed Aline Male breed R Line Travaling charge	8855, 29.6.2001	746/-	Dr.S.D.Chatterjee Managing Director Konkan
2	Male breed R Line eknhok.A	8891, 30.7.2001	405/-	Agricultural Agronomy Agricultural phndaghat
3	Sahyadri F seed	8898, 9.11.2001	7500/-	Director of Agri Government of Goa- Panji
4	Sahyadri F seed	8900, 20.11.2001	375/-	Dr. Midha Project Director, Haidrabad
			9026/-	

ParaNo.-105 About the irregularities in the purchase of the Grass Cutting Machine.

The Grass Cutting Machine is purchased for Rs. 39050/- as per the voucher no. 1052 dated 30/03/2002 and the following irregularities are found in it.

1) The Grass Cutting Machine is purchased as per the bill no. 1203 dated 15/03/2002 from M/S. Nihar Agro. Tech Goa and the quotations are called. The final period limit of the date 20/02/2002 was given as per the demand letter no. 502 dated 11/02/2002. It was necessary to provide minimum 15 days limit to the supplier as per the provision of the account code rule no. 6.41 then why such short limit was given?

2) The three quotations of the suppliers were received but the sealed quotations from the suppliers are not accepted as per the account code rule no. 6.39.

3) The dated signature is not present on the quotation and the pocket of M/S. Nihar Agro. Tech Goa hence the quotations are opened on which date can not be ascertained.

The seal and the name of the shop are not available on the pocket of the Durga Enterprises, Goa hence the packet is received from whom can not be ascertained and the seal is not present on the pocket of M/S. Shaunak Enterprises, Goa.

4) The note is not kept for the approval of the purchase of the Grass Cutting Machine.

5) The comparative rate table of the suppliers is not provided for the inspection hence the verification of the rates could not be done.

6) The 2% income tax and 15% surcharge is not deducted from the bill of the suppliers and should be recovered from the concerned and credited to the government as per income tax act 194 C and the compliance as above should be presented.

Para No.-106 About the rate of the Educational Fee.

It is found during the inspection of the Agriculture Engineering and Technology College of the year 2001-2002 that the rate of the application of Educational Fees is different for the different students and the educational fee decided for the year is not applicable for the entire students. The information about this is given that the Maharashtra Agriculture Education and Research Council, Pune had taken the decision that the fees are decided by the advanced rate for the different agriculture and the co-concerned colleges and the students taking admissions after the decision will be applicable for the advanced fees and the students taken admission before the decision will be applicable for the old rate of the fees. Whether the decision is taken on 31st Jan. 2006, the information about it is not given.

If the decision as above about the application of the educational fees during the year 2001-02 is sanctioned then the copy of the decision should be presented or the procedure of application of the educational fees for the entire students should be same and should be recovered and the compliance should be presented to the audit.

Para No.-107 About the advance register (Student Council)

The following advance paid is found while verifying the advance register of the Students Council of the year 2001-02.

Sr. No.	Date	Name	Advance Amount Rs.	Date
1	26.7.2001	Mr.S.K.Jain	10,000/	7.1.2002
2	21.11.2001	Mr.S.K.Jain	10,000/	29.1.2002
3	29.1.2002	Mr.V.T.Bade	10,000/	30.3.2002

The concerned advance is given as the Canteen Advance for the expenses of the Canteen for the students from the Hostel. But the concerned advance is taken and refunded after 2 to 6 months period without using it. Hence the purpose of paying the advance is not served and if the advance was not needed then why it is not refunded immediately should be clarified by the concerned and the compliance should be presented to the audit.

Para No.-108 About the advance.

The following irregularities are found while verifying the Personal Advance Register paid to the Employees.

1) The advance of Rs. 70000/- dated 28/02/2002 is given to Shri. P. M. Berde for the Maharashtra Irrigation Council and its adjustment is done in next financial year on date 29/10/2002.

It is necessary to adjust the advance within 3 months in Normal situation or before the financial year end as per the rule 8.11 of the Maharashtra Agriculture Universities Act 199 and still the adjustment of the advance is done eight months late and in the next financial year. So the clarification about the irregularity should be given and the compliance should be presented to the audit.

Para No.-109 About the Service Books.

The following irregularities are found while verifying the Service books of the employees of the Agriculture Engineering and Technology College.

1) The name reference letter in the prescribed form about the Grupe Insurance Scheme, Future Provident Fund or Retirement Pension is not attached.

2) The entry of the native declared by the employee is not taken in the service book.

3) The entries after the verification of the accounts like the service verification pay bill of the employee etc are not taken on the last page of the service book.

4) The entry of the cast validation if done regarding any employee necessary to be cast validated, is not taken and the information about the cast validation is not provided.

5) The salary verification is not done regarding the employees whose wages are fixed from 4th pay commission to 5th pay commission.

The compliance should be presented to the audit by completing the above irregularities.

Para No.-110 About the permanent appointment of the daily wages workers.

The employees working on daily wages are temporarily appointed to prescribe wage scale as per rule no. 5 of statute 88 by the selection committee established according to the statute 87 of the Maharashtra Agriculture Universities statute 1990. According to that Smt. Aruna Zagde Age 57 years, Sweeper and Smt. Bhikabai Gamre Age 54 years are appointed.

The age relaxation is indicated at the time of the appointment as per decision no.06 dated 08/01/1982 of University Administrative Council Meeting. The following objections are taken on it.

1) The age limit relaxation is given according to the decision no.06 dated 08/01/1982 but the concerned appointments are done in and after 2001 hence it was necessary to be sanctioned the new decision. But the new decision sanctioned about this is not seen. The copy of this decision is still not received after the demand and the information about this should be given.

2) The more services from the workers are not possible as they are appointed in 54th and 57th year, besides they will also not get the complete benefit of the retirement as they are

appointed so late, then the purpose of their appointment should be clarified and the compliance should be shown to the audit.

Para No.-111 About the irregularity in the material purchasing.

The Laboratory Equipments are purchased for Rs. 85180/- as per the JE no. 183 dated 30/03/2002 from M/S. Lab Line, Amravati.

The tenders were presented by M/S. Lab line and M/S. Gunjan Scientific as the tenders were called for the Lab Equipments by the Agriculture Machines and Power Department. The rates were quoted by the both only for the sr. no. 7 equipment among the total seven equipments and the rates of M/S. Gunjan Scientific were low in comparison but the as the detail specification was unavailable, the tender of M/S. Lab line was sanctioned.

The only two contractors submitted the tenders in the concerned tender process and for the entire equipments only one contractor had presented the rates. It means that the sufficient response is not got to the concerned tenders. If there was not sufficient response to the tenders then why the re-tendering process was not followed? The explanation about the above irregularities should be presented and till then the concerned expenditure can not be agreed by the audit.

Para No.-112 About the purchase of the Survey Equipments.

The Laboratory Equipments are purchased for Rs. 418283/- as per the JE no. 97 dated 30/03/2002 from M/S. Lorence and Memo, Laboratory Equipments.

The tenders were presented by M/S. Lorence and Memo and M/S. V. V. H. Electronics as the tenders were called for the Survey Equipments by the Soil and Water Conservation Department.

The supply order was given to M/S. Lorence Memo as his rate was low.

It was necessary to re-call the tenders as minimum three tenders were not submitted as per the rule but as the process is not followed the concerned purchase is out of rule so the explanation about it should be given and until then the concerned expenditure can not be agreed by the audit.

Para No.-113 About the irregularities in the tendering process.

Sr. No.	J.E. No.	Date	Details	Supplier	Amount
1	111	30.3.2002	Purchase of Lab Equipments	M/s Labline Amrawati	973869/-
2	82	30.3.2002	Purchase of Lab Equipments	M/s Labline Amrawati	321309/-
3	164	30.3.2002	Purchase of Lab Equipments	M/s Neptune Scientific Traders	104500/-

The 4 to 5 tenders were received while calling the above tenders but only two contractors quoted the rates for some equipments and only one contractor from them has quoted the rates for the most of the equipments and the order of the supply is given to that contractor. The competition can not take place in the contractors due to the above matter. It means that the response is not received to the tender. In such conditions the re-calling of the tenders was necessary. Then why the tender were not re-called to get the benefit it of the comparative rates should be explained and the compliance should be presented to the audit.

Para No.-114 About the irregularities in the bills.

The Laboratory Equipments are purchased for Rs. 28058/- as per the voucher no. 311 dated 25/01/2002 from M/S. Vichare Irrigation.

The concerned bill is sanctioned as PAID bill and the Xerox copy of the pro forma invoice no. 935 dated 13/12/2001 is attached with it. The advance is given to him by the concerned bill.

The bill is prepared later on for the adjustment of the PAID bill as per JE no. 80 dated 30/03/2002 and the original copy of the PAID bill of which the Xerox copy was attached and the bill is sanctioned. It means that the PAID bill and the final bill of its adjustment is prepared by attaching the single pro-forma Invoice. The CST/BST/IT No./Bill No. and Date etc are necessary on the bill in prescribed form of the contractor for preparing the final bill still the final bill is prepared on the same pro-forma should be explained and the compliance should be presented to the audit.

Para No.-115 About the Photo Animation.

J.E.No.175	Date 30.3.2002
Quotation Notice	CAET/SWCE/54/202/Date 5.1.2002
Contractor	M/S. Mir India
Amount Rs.	Rs.49,900/-

The lowest rates of the quotation notice as mentioned above are from M/S. Meer India and these are as given below.

Sr. No.	Details	Size	Amount Rs
1	Photo Lamination	3x2	1150/-
2	Model catchment area	3x4	22250/-
3	O.H.P	A4	200/-

The rates for 15 items are shown quoted as Rs. 17500/- of M/S. Meer India for the Photo Lamination in the comparative index and the supply order no. CAEF/Store/534/02 dated 16/02/2002 is given by that rate.

When the rate is given as Rs. 1150/- per Photo at the time of presentation of the rates then what is the purpose of giving the order as Rs. 1160/- per photo can not be clarified. So it should be explained and the compliance should be presented to the audit.

Para No.-116 About the irregularities in the tendering process.

J.E.No.172	Date 30.3.2002
Tender Notice	Dainik Navakal Date 14.2.2002
Supply order No	CAET/FMPO/1010/202 Date 28.3.2002
Contractor Name	M/S Power Touch Machines. Mumbai
Work Name	Supply of Laboratory Equipment
Bill Amount Rs.	Rs.102260/-

The tenders are called for the purchase of the Lab Equipments. The only two tenders of M/S. Lab Line, Amrawati and M/S. Power Touch, Mumbai are received.

It is found while verifying the tenders and the papers concerned to it that the Income Tax is not paid by M/S. Power Touch and the Earnest Money is deposited on date 13/03/2002 as the limit for depositing the Earnest Money was 04/03/2002. It shows that the Earnest Money is deposited after the limit. According to it the acceptance of the tender of M/S. Power Touch is out of rule. The explanation of the person responsible for the concerned irregularity should be taken and the action should be taken like that. Only two tenders were received then why the re-calling of the tenders was not done should be explained and the compliance should be presented to the audit.

Para No.-117 About the Purchase without calling the tenders.

Sr. No.	Voucher No.	Details
1	J.E.No.141 Date 30.3.2002	M/S. Surya Tractor Pvt. Ltd. Ford Tractor purchase Rs.3,99,380/-
2	J.E.No.65 Date 30.3.2002	M/s Surya Tractor Pvt. Ltd. Tractor Implements purchase Rs.1,98,400/-

The above purchases are done by calling the quotations from the authorized dealers. But the amount of the purchase is above Rs. 50000/- hence the procedure of purchase by publishing the tender notice in the news papers and calling the tenders was necessary. Then why the above purchase is not done by calling the tenders as the amount is above Rs. 50000/- should be explained and the compliance should be presented to the audit.

Para No.-118 About the Repairs of the Printer.

Voucher No. 377	Date 15.3.2002
Contractor	M/s.Sarso Interprajes
Work	Printer repair
Amount Rs.	Rs.12,651/-

The printer is repaired by the concerned voucher and the objections are taken on the concerned expenditure.

1) The concerned Printer is purchased on date 31/03/2002 and the guarantee period of it is not recorded.

2) The entry of the only the repairs is taken in the History Sheet but the details about the repairs are not mentioned and if it is repaired earlier also is not mentioned.

So the clarification about the above objections should be presented and the compliance should be presented to the audit.

Para No.-119 About the Department. Purchase of the Lab Equipments of the Electric and the Other Energy Sources Equipments

J.E. No. 133	Dated 30.3.2002
Tender Notice	Dainik Navakal Date 14.2.2002
Work Description	Purchase of Lab Equipments
Contractor	M/s. Lowrenz and Memo
Amount Rs	128420/-

The tenders for the purchase of the Lab Equipments of the Electric and Other Energy Sources Department were called and the three tenders were received. The three contractors had quoted the rates as follows for the items from sr. no. 5 to 26.

Item Sr. No	1) Neptune Scientific	2) Lowrenz and Meyo	3) Labline
5	Rs.700/-	Rs.1427/-	Rs.1080/- & 1720/-
26	--	Rs.1,05,000/- & 1,27,000/-	--

1) The supply order is given to M/S. Lowrenz and Memo by the rate of Rs. 1299/- instead of giving it to M/S. Neptune Scientific as his rates are the lowest for the item no. 5 as above. The proper reason is not given about it.

2) The rates for the item no. 6 are quoted only by M/S. Lowrenz and Memo hence the benefit of the comparative rates about it could not get.

So the compliance should be presented to the audit by the explanation about the above irregularities.

Para No.-120 About the Purchase of the Lab Material.

J.E. No. 145	Dated 30.3.2002
Tender Notice	Dainik Navakal Date 7.2.2001
Work Order No.	NO CAET/EOEPLY/619/01 Date.29.3.2001
Contractor	M/s. Lab line, Amarwati
Amount Rs.	Rs.82,935/-

It is found while calling the tenders for the purchase of the concerned equipments that the rates of M/S. Neptune Scientific Society are the lowest among the rates presented by the contractors for the items of the sr. no. 6, 8 and 10. But still why the order of the supply is given to M/S. Lab Line? The reason about this is not given.

So the compliance should be presented to the audit by the explanation about the above irregularities.

Para No.-121 About the less deposition in the record book of the amount recovered from the educational receipt book.

The amount of Rs. 60/- is recovered as educational fees on page no. 50 of the book no. 6. But the amount of Rs. 50/- is shown in the credit register. The amount of Rs. 10/- is credited less in the credit register.

So it should be clarified.

Para No.-122 About the entry not taken in the recovery amount register.

The Entries of the amounts recovered by the receipts no. from 94 to 99 of the receipt book no. 6 are not taken in the record registers. The total amount of Rs. 270/- is credited less.

Sr. No.	Date	Receipt No.
1	13.2.2002	94
2	20.2.2002	95
3	20.2.2002	96
4	20.2.2002	97
5	98-2002	98
6	99-2.2002	99

It should be explained.

Para No.-123 Agriculture Engineering and Technology college, Dapoli.

The Wind and Solar Equipments are purchased as per JE No. 982 by the Electrical and Other Energy Sources Department. The order is given on the date 04/03/2002 to the Vistar Electronic Pvt. Ltd. Pune. The supply of the concerned equipments is done by Vistar Electronic Pvt, Ltd. Pune as per Invoice no. 422/2001-02 and challan no. 023/2002-03 dated 05/10/2002 by this order. The equipments are supplied after the seven months from the supply order given to the Vistar Electronic Pvt, Ltd. Pune. The bill no. 766 / 30/03/2002 of the amount of Rs. 39700/- is granted.

The supply limit is not mentioned in the supply order. Hence the supply order is given on date 04/03/2002 and the bill is sanctioned on date 30/03/2002 then what action is taken on the supplier as the late supply is done on date 05/10/2002 should be explained.

Para No.-124 Agriculture Engineering and Technology college, Dapoli.

The Solar Equipments of Rs. 41200/- are purchased as per JE Number 181 by the Electrical and Other Energy Sources Department (EOS) from the Vistar Electronic Pvt. Ltd. Pune.

The supply order of the concerned equipments is given on date 22/02/2002 and the actual supply is done on date 08/07/2002.

The original bill is presented by the invoice no. 260/2001-02 dated 20/03/2002 but the overwriting is seen in the date of the bill. So the supply order is given on date 22/02/2002 and the late supply is given on date 08/07/2002 and there is overwriting in the date of the bill hence the proper explanation about this should be given and the compliance should be shown to the audit.

Para No.-125 About the entries of the receipt books not taken in the Stock register.

The entry of the receipt book of the receipt book (Educational) Department during the year 2001-02 about given to whom and the name and the date is not taken in the stock register. Hence the compliance about this should be presented to the audit.

Para No.-126 About the Agriculture Engineering college, Dapoli.

1	Mr. A. V. Gajakos	Assistant Professor
	Appointment Date	23.8.2002
	Duration	1 year 22.8.2002
	Duration complete	14.9.2003(23 Days Leave)
	Payment increment	22.8.2002
2	Mr. V. V. Aaware	Assistant Professor
	Appointment Date	16.8.2002
	Duration	1 Year 15.8.2003
	Duration complete	14.9.2003 (29 Day Leave)
	Payment increment	1.8.2002
3	Mr. P. R. Kolhe	Assistant Professor
	Appointment Date	17.8.2001
	Duration	1 Year 16.8.2002
	Duration complete	12.10.2003 (Leave)
	Payment increment	17.8.2003

The probation period of the above mentioned employees is extended hence the wage increment could have to be given to them immediate after the completion of the probation period but it is seen from the service books that the wage increment is given to them after one year of the completion of the probation period. Hence it should be explained and the compliance should be presented to the audit.

Para No.-127 The irregularity in the purchases of muret of potash. (Central Experimental Station, Wakwali)

The Muret of Potash of the amount of Rs. 81450/- is purchased as per voucher no. 1140 dated 30/03/2002 and the following irregularities are found in it.

1) The Muret of potash is purchased for Rs. 41776/- as per invoice no. 1224 dated 31/07/2001 from the Indian Potash Ltd. Mumbai and for Rs. 41672/- as per invoice no. 1253 dated 31/07/2001. The purpose of the purchases without calling quotations/tenders as per the provision of the account code rule no. 6.39 and 7.7 should be clarified.

2) The note of the purchases is not made available for the inspection hence the verification about the approval can not be done. This matter is not good.

3) The original quotation of the company M/S. Indian Potash Ltd. Mumbai is not attached hence the verification of the rates can not be done.

4) The 2% income tax and 15% surcharge is not deducted from the bill of the suppliers and should be recovered from the concerned and credited to the government as per income tax act 194 C and the compliance as above should be presented.

Para No.-128 About the incomplete advance register. (Central Experimental Station, Wakwali)

The advance register is found in the prescribed format but incomplete while verifying. Hence the verification of the advances taken can not be done while verifying.

The signatures of the Drawing and Disbursing Officer are not taken in the column no. 6 of the advance register hence the verification of the complete adjustment of the advances taken is done or not can not be done.

The abstract at the month end is not worked out as per the rule in the advance register.

The reason of the advances taken is not mentioned in the column no. 5 of the advance register.

The verification of the year 2001-02 advance adjustment should be done by the Drawing and Disbursing Officer and the compliance as it should be presented.

**Para No.-129 About the purchase of Single Super Phosphate Fertilizer.
(Central Experimental Station, Wakwali)**

The Single Super Phosphate Fertilizer is purchased for the Rs. 195720/- as per the voucher no. 696 dated 05/12/2001 and the following matters are found out of rule.

Invoice No.	Date	Amount Rs.
27044	30.8.2001	Rs.33552/-
27045	30.8.2001	Rs.33552/-
24046	30.8.2001	Rs.33552/-
27047	30.8.2001	Rs.30756/-
27048	30.8.2001	Rs.30756/-
27043	30.8.2001	Rs.33552/-
	Total	Rs. 195720/-

1) The Single Super Phosphate Fertilizer is purchased as per the above invoices from M/S. Dharmasi Morarji Chemical Co. Ltd. Mumbai. Why the tenders are not called before the purchase as per the rule should be explained.

2) Why the procedure of calling the tenders is not followed as per the Government Resolution dated 16th July 1994 about the purchase above Rs. 50000/- and the rules and notices as per the provision of account code rule no 6.38 and 6.45 are not followed should be explained. The purchases done are out of rule.

The delivery challan of the supply of the Single Super Phosphate Fertilizer is not attached hence can not be verified.

The expenditure of Rs. 195720/- on the purchase of the Single Super Phosphate Fertilizer is kept under objection.

**Para No.-130 About the irregularity in the purchases of Urea Fertilizer.
(Central Experimental Station, Wakwali)**

The advance of Rs. 324800/- is taken for the purchase of the Urea Fertilizer as per the voucher no. 291 dated 04/08/2001 and its adjustment is done as per JE No. 138 dated 31/03/2002 and the following irregularities are found in it.

1) The 70 tones of Urea Fertilizer for the amount of Rs. 324800/- is purchased as per bill no. 3916 dated 27/08/2001 from the Konkan Agriculture University co-operative Consumer Store, Dapoli and the purpose of why the quotations/tenders are not called for that should be clarified.

2) It was necessary to call the tenders for the purchase above Rs. 50000/- as per account code rule no. 6.38 and 6.45 and there is provision of calling the tender as per the Government Resolution BhaKhaSa-1093 (2635) Industries-6, Dated 16 July 1994 passed by Industries, Energy and Labor Ministry then why the tenders are not called should be explained.

3) The Urea Fertilizer is purchased of the RCF Company but why the original rate list of the company is not taken? The benefit of the comparative rates could not get due to the non-calling of the tenders. The purchase done is seen to be out of rule.

4) The following supply is seen while verifying the concerned register.

Date	Page	Kg.
17.8.2001	39	14000/-
19.8.2001	40	12000/-
23.8.2001	41	27000/-
27.8.2001	44	17000/-
	Total	70,000/-

The challan of the above supply is not made available for the inspection hence the verification about the goods can not be done and the certificate of receiving the goods is not found for the inspection.

Para No.-131 About the purchase of the Computer(Central Experimental Station, Wakwali)

The one set of the Computer is purchased for Rs. 34600/- as per the voucher no. 1155 dated 30/03/2002 and the following matters are found out of rule in it.

1) The Computer is purchased from M/S. Computer Park Ratnagiri and the quotations for the purchase are not called. It was necessary to call the quotations as per the account code rule no. 6.39 and 6.45. The purchase done is out of rule.

2) It was necessary to call the rate contract of the Government for the purchase of the computer for the year 2001-02 should be explained.

3) The Computer is of Zenith Company and it was necessary to call the original quotations of the company hence the verification of the rates can not be done.

4) The 4 % sales tax is applied on the bill of M/S. Computer Park, Ratnagiri. It was necessary to fill up the H form by the office hence the excess sales tax is paid. The excess amount should be recovered.

5) The 2% income tax and 15% surcharge is not deducted from the bill of the suppliers and should be recovered from the concerned and credited to the government as per income tax act and the compliance as above should be presented.

Para No.-132 About the irregularity in the purchases of the Tractor.(Central Experimental Station, Wakwali)

The expenditure of Rs. 18841/- is done on the repairs of the Tractor as per voucher no. 1146 dated 30/03/2002 and the following irregularities are found in it.

1) The expenditure of Rs. 18841/- is done on the repairs of the Tractor no. MH-08-8042 as per invoice no. 10303 dated 30/03/2002 of M/S. Nayak Engineering Pvt. Ltd. Dapoli and the quotations for that are not called. Why the quotations as per the rule are not called should be explained. The repairs done are out of rule.

2) The letter no 751 dated 22/02/2002 of the workshop officer in-charge, Dapoli shows the undefined repairs. The amount of repairing is not mentioned. And the approval is not seen to the amount.

3) The report of the Driver about the repairs of the Tractor is not attached.

4) The spare parts are of the V.S.T. tiller tractor ltd. Bangalore but the company rate list is not attached.

5) It is seen from the Tractor record register that the Tractor is kept stand by due to the need of the repairs from date 26/10/2000 to date 26/07/2002. The purposes of keeping the Tractor stand by for nearly two years should be clarified. The negligence of the officer in-charge can be seen from this.

Para No.-133 About the purchase of the Sintex Water Tank, (Central Experimental Station, Wakwali)

The Tanks are purchased for Rs. 38000/- as per JE No. 134 dated 31/03/2002 and the following objections are taken on it.

1) The two Water Tanks for Rs. 19000/- per tank i.e. of Rs. 38000/- of 5000 liters capacity are purchased as per the receipt no. 207 dated 03/09/2001 from M/S. Sudhakar Pitambar Sable. The quotations are called for this. The demand letters were sent to four suppliers by the office but only one quotation from the supplier received. It was necessary to be purchased after the acceptance of the three quotations as per the rule. Why the quotations are not called from the suppliers by giving again the extension in the limit? The purchase done is out of rule.

2) The Tanks are of the Sintex Company and the original rate list of the company is not attached hence the verification of the rates can not be done.

The expenditure of Rs. 38000/- on the purchase of the Tanks is kept under objection.

Para No.-134 About the bills not sanctioned by the Pay and Accounting Officer, (Central Experimental Station, Wakwali)

The sanction to the following vouchers of the expenditure is not seen during the audit of the Central Research station, Wakawali of the year 2001-2002.

Sr. No.	Voucher No.	Amount Rs.
1	65	4255/-
2	628	27692/-
3	685	1000/-
4	687	4997/-
5	785	484/-
6	781	2060/-
7	1008	20610/-
8	1098	2592/-

It is seen during the audit of the above vouchers of the expenditure that the sanction is not given to the above expenditure by the Pay and Account Officer or the signature is not made on the concerned bill. Hence the above bill is approved by which rule should be ascertained to the audit and the compliance should be presented by the completion till then the expenditure is kept under objection. The concerned expenditure is going to affect the annual accounts hence should be completed immediately.

Para No.-135 About the irregularity in the purchases. (Central Experimental Station, Wakwali)

Voucher No.	Date	Details	Amount Rs.
1065	27.3.2002	Electrical scale	15500/-
		Model No.SSP 20 Kg	

The electronic Scale is purchased for the Tuber crop Scheme as above. It was necessary to call the quotations for the above purchase. Why it is not called should be ascertained. The benefit of the comparative rates could not get as the quotations are un-available.

The above purchase is done from the Sansui Electronic Pvt. Ltd. Kolhapur. It was told that he is authorized dealer but no letter regarding/certificate that can be seen and the original price list of the company can not be seen. Hence the verification about the rates can not be done.

The receipt showing the amount paid to the supplier is not seen. Hence when the amount is paid can not be ascertained.

Para No.-136 About the incomplete Delivery memo and Yield book. (Vegetable Department) (Central Experimental Station, Wakwali)

1) The delivery memos are maintained in KV-96 by the Centre according to the account code rule no. 11.12. All the three copies of the delivery memos after writing are kept in the book. The two copies should be presented to the Store keeper according to the rule and should be sent for the further entries.

2) The receipts are found blank while verifying the Delivery memo book. Why the concerned memos are left blank? Why the memos are not cancelled and signed by the officer in-charge? This matter is serious and should be explained.

3) The both side Carbon is not used while writing the delivery memos as per the rule.

4) The Yield book in the prescribed format KV-95 is not completed. Most of the columns from the Yield book are not completed. Why the precaution of completing regularly after the inspection of the officer in-charge is not taken? The carelessness in completing the entries and the signs on it can affect the loss of deposit of the revenue to the University. The precaution avoided by the officer in-charge can be seen from this.

The compliance by completing the above entries immediately should be presented to the audit.

Para No.-137 About the irregularity in the Receipt book. (Central Experimental Station, Wakwali)

The following irregularities are found while verifying the receipt books of the Gavatale Department.

1) The seal of the University is not embossed on each receipt of the receipt book according to the account code no. 3.8 C.

2) The revenue stamp is not stuck on the receipt of amount above Rs. 500/- while giving the receipt to the concerned. The review of the receipts from the concerned should be taken and should be recovered and credited.

3) The certificate on receipt book after the verification of the receipts from the receipt book is not recorded by the concerned Drawing and Disbursing Officer.

4) Double sided carbon is not used while preparing the receipts as per account code rule no. 3.90.

The compliance as above should be presented to the audit.

Para No.-138 About the irregularity in the Receipt book. (Central Experimental Station, Wakwali)

The following irregularities are found while verifying the receipt books of the Vegetable Department.

1) The seal of the University is not embossed on each receipt of the receipt book according to the account code no. 3.8 C.

2) The revenue stamp is not stuck on the receipt of amount above Rs. 500/- while giving the receipt to the concerned. The review of the receipts from the concerned should be taken and should be recovered and credited.

3) The certificate on receipt book after the verification of the receipts from the receipt book is not recorded by the concerned Drawing and Disbursing Officer.

4) Double sided carbon is not used while preparing the receipts as per account code rule no. 3.10.

The compliance as above should be presented to the audit.

Para No.-139 About the purchase of the Black Papers. Regional Fruit Research Station, Vengurla.

The purchase of the Black Papers is done for Rs. 22960/- as per voucher no. 547 dated 13/11/2001 Rs. 23160/- and the following objections are taken on it.

1) The 500 Kg Black Papers at the rate of Rs. 45.92 per Kg i.e. for total Rs. 22960/- are purchased as per bill no. 2295 dated 06/09/2001 from M/S. Om Threads, Dapoli. The quotations are called for this. Total four quotations are received but the sealed quotations are not accepted from the suppliers as per the rule.

2) The following situations are found while verifying the quotations of the four suppliers.

a) The rate of Rs. 45.92/- is given in the quotation of M/S. Om Threads, Dapoli but the rate is including the CST or not is not recorded.

b) The rate of Rs. 51.52 + the 12 % CST is recorded on the quotation of the Savitri Plastic Industries Kudal.

c) The rate of Rs. 42/- and CST as per the rule is recorded on the quotation of M/S. Uday Plastic Industries Kolhapur.

d) The rate of Rs. 47.04/- including 12 % CST is recorded on the quotation of M/S. Somdatta Plastic Industries Kudal.

The purchase is done from M/S. Om Threads, Dapoli as his rate was minimum i.e. Rs. 45.92/- per Kg in the comparative rate table but if the rate of Rs. 42/- per Kg + 4 % CST is considered as per the quotation of M/S. Uday Plastic Industries Kolhapur then the total comes to Rs. 43.68/- and if the rate of Rs. 47.04 – 12% CST is considered as per the quotation of M/S. Somdatta Plastic Industries Kudal, then the total comes to Rs. 41.40/- and after adding the 4 % CST it becomes Rs. 43.05/- per Kg. It means that the rate is less than M/S. Om Threads, Dapoli.

The total amount of purchase becomes Rs. 21525/-. It means that the excess amount of Rs.1435/- is paid. It should be recovered and explained and the compliance should be presented.

**Para No.-140 Regional Fruit Research Station,, Vengurla.
(Mango Farm)**

It is seen while verifying the delivery memo in prescribed format no. KV-96 of the Mango farm that the procedure is not followed as per the account code rule no. 11.12.

1] a) The two copies are still in balance in the duly bound book. The procedure sending two copies with the goods to the Store keeper is not followed as per rule and a copy as per the rule is not given to the In-charge by the Store Keeper.

b) The double sided carbon is not used as per the rule. The page no. of the cultivation seat is not present in the Delivery Memo as per KV-91.

c) The receipt no 52 to 100 are not used in the delivery memo book no. 66. The reason of not using the blank memos and using the delivery memos from the next duly bound book should be explained.

2] The signature is avoided by the competent officer on the trading of each day on the Store Journal Register. The carelessness in the duty is seen from this.

3] The column no. 1, 2 and 8 from the Yield Book are not filled up. The signature after the inspection of each entry in the column no. 11 is not done by the In-charge. The signature has to be done after the inspection of each entry by the column as per the rule. The review is not taken from so many months. This matter is serious and the action to be taken is very necessary. It is not taken. The complete carelessness is seen.

**Para No.-141 About the outstandings. Regional Fruit Research Station,
Vengurla**

The cultivated plants are sold on credit by the Regional Fruit Research station. The recovery from the year 1988-89 is still awaited.

The year wise situation about the outstanding is as follows.

Sr. No.	Year	Pending Amount Rs.
1	1988-89	4320/-
2	1989-90	520/-
3	1991-92	46775/-
4	1992-93	1400/-
5	1994-95	31980/-
6	1997-98	8060/-
7	1998-99	90/-
8	1999-2000	972/-
9	2000-2001	1200/-
10	2001-2002	27000/-
	Total amount to be recovered	1.22,317/-

The amount of Rs. 122317/- of the goods sold on credit up to the end of March 2001 of the year 2001-02 is still to be recovered.

The amount of the outstanding in any condition should be recovered before the concerned financial end as per the rule 11.19 but the amount of the outstanding is still to be recovered from the year 1988-89 i.e. nearly from 18 years. This matter is serious and it is clearly seen that the responsibility is avoided by the concerned. So the explanation from the concerned about the non-recovery of the outstanding should be asked and the proper action against him should be taken about the non-conduction of the responsibility and the amount should be recovered and the compliance should be presented to the audit.

Para No.-142 Regional Fruit Research Station, Vengurla. (Mango Farm)

The accounts registers are not still maintained in the prescribed form as per the prescribed provisions of the account code. Hence the accounts concerned matters as per the prescribed form columns and the rules can not be inspected by the audit.

The details are as follows.

Sr. No.	Register Book No.	Accounts Code Rule
1	K.V 70	7.8(1)
2	K.V 72	7.8(2)
3	K.V 74	7.8 (4) 14.8 B17.2 (1)(9)
4	K.V 85	6.67(3) & 11.2
5	K.V 86	11.4
6	K.V 87	11.5 (a)
7	K.V 88	11.5(b)
8	K.V 89	11.5©
9	K.V 90	11.5(d)
10	K.V 91	11.7,25.5
11	K.V 93	11.09
12	K.V 94	11.10
13	K.V 98	11.14 & 11.15
14	K.V 101	11.19
15	K.V 103	11.21
16	K.V 105	11.23
17	K.V 148	11.24

The Immovable Property Record Register is not in prescribed form. The very important record registers mentioned as above about the agriculture property of the University are not maintained. The very important property can not be inspected in the audit due to non-maintenance of the record registers. The entries are shown on plain paper or Purchase Register hence the audit year of the property form lot of years can not be ascertained in the audit. So the explanation of non-keeping the registers in the prescribed form as per the rule should be asked and the printed registers should be immediately maintained.

Para No.-143 About not taking the approval before the purchase of material.

The following irregularities are found while verifying the accounts of the financial year 2001-02 of the Yashwant Mukta University Scheme.

Sr. No.	Voucher No.	Date	Details	Amount Rs.
1	694	14.1.2002	Nishigandh Kand Floppy Laser Toner Refilling Ink, Gunj Olus Kand	2850/-
2	805	5.2.2002	Ormiken Courier Service Charges	434/-
3	806	5.2.2002	Register Xerox	650/-
4	844	14.2.2002	Jambha Stone	4900/-
5	888	5.3.2002	ACC Cement Galvanized Tins	1305/-
6	931	14.3.2002	Bardan, Cutting of Jungle Wood	1595/-
7	944	23.3.2002	ACC Cement	300/-
8	1015	30.3.2002	Nagchafa Duplicating Rim	900
			Total	12934/-

The purchases are done as per the presented vouchers. The approval of the competent officer before the purchase of the material is not seen to the audit. Hence how the material is purchased without the approval can not be ascertained. The compliance should be presented by the explanation about it and the expenditure of the Rs. 12934/- on the purchase of the material is kept under objection.

Para No.-144 About the Receipt Books. Regional Fruit Research Station, Vengurla.

The Revenue is received from the Mango Department, Nursery Department, Cashew Department and Hospitality Department under the Regional Fruit Research station Vengurla. The revenue receipt books are provided to all above departments but the seal of the University is not embossed on the receipts and the certificate is not found on it. There are rules about the above matters as per the account code rule no. 3.8 (C) (D) but the action is not taken on it.

It was necessary to be stuck the revenue stamp of Rs. 1/- on the receipts of the above mentioned departments as the amount of the receipts are above Rs. 500/- but no department had seen done like that. The review of the receipts above Rs. 500/- of the entire above departments should be taken and the amount should be credited to the Government.

Para No.-145 About not maintaining the registers as per the account code rules Regional Fruit Research Station, Vengurla.

It is found during the audit of the Cashew Department that the record registers are not maintained as per the account code rules.

Sr. No.	Register Format	Register
1	K.V. 85	Register of Land
2	K.V. 86	Plot History Register
3	K.V. 89	Plants Register
4	K.V. 90	Register of Fruit Trees
5	K.V. 94	Yield Book
6	K.V. 102	Register

The above important registers are not maintained. The record registers should be maintained from the start and should be presented for the inspection.

Para No.-146 About the record registers. Regional Fruit Research Station, Vengurla.

The following irregularities are found during the audit of the Cashew Department of the year 2001-02.

- 1) The signature of the competent officer is not taken in the record register as per the provision of the rule.
- 2) The column no. 8, 11, 12 and 13 are kept blank in the plain register.
- 3) The year wise abstract is not worked out.
- 4) The entries in the column no. 9 and 10 are recorded by the pencil.

The entire columns of the KV-101 should be filled up and the abstract of the recovery should be worked out and presented to the next audit.

Para No.-147 About not maintaining the advance register in the prescribed format. (Fishery College, Shirgaon)

The following irregularities are found while verifying the advance register. The Half Margin letter no. 22 dated 05/07/2007 is issued regarding this and the compliance about it is presented.

- 1) The advance register is not kept in KV-30 as per the account code rule no. 3.56 but in the compliance it is shown as maintained. It should be presented to the next audit.
- 2) The signature of the Drawing and the Disbursing Officer in the advance register should be taken and presented.
- 3) The incomplete advance register should be completed and presented.
- 4) The page numbering should be done and the certificate in the advance register should be taken and presented.
- 5) The abstract at the month end should be worked out and presented as per the rule.
- 6) The complete entries of the adjustment of the advances should be taken and the total 8 adjustment bills should be presented to the audit.

The compliance as above should be presented.

Para No.-148 About the missing books of the Library and not maintaining the register in the prescribed format. (Fishery College, Shirgaon)

The following irregularities are found while verifying the books from the Library and the registers in the prescribed format.

1) The Half Margin letter no. 20 dated 05/07/2007 is issued to the Library Department and the compliance about it is presented. The list of the missing books is given in it and the price of the total 11 books amount of Rs. 3660/- is shown as recovered. The challan should be presented.

2) The binding of the 55 books has to be done by the Library and is not done yet. The certificate after the binding should be presented.

3) The withdrawal Register is not maintained in the prescribed form of KV- 142 as per the account code rule no. 16.22 hence the distribution and the deposition of the books can not be done. The compliance should be presented by keeping the record register in the prescribed form.

4) The Residuals Check record is not maintained in the prescribed form of KV-144 as per the account code rule no. 16.4 and the overdue and fines register is not maintained in the prescribed form of KV-144 as per the account code rule no. 16.5 and should be immediately maintained.

The compliance as above should be presented.

Para No.-149 About the purchase of the Furniture.(Fishery College, Shirgaon)

The Furniture is purchased of Rs. 574929/- as per voucher no. 1148 dated 30/03/2002 and the irregularities are found in it. The Half Margin letter no. 17 dated 29/06/2007 is issued about it and the compliance of it is presented.

1) The Furniture is purchased as per invoice no. 6641 dated 30/03/2002 from M/S. H. P. Butala and Services, Dapoli. The concerned purchase is done on the University level and hence the papers can not be seen.

2) The 66 chairs as per the sr. no. 7 in the bill should be given is recorded in the letter no. 484/02 dated 28/03/2002 of the University Engineer, Dapoli. But the receipt is seen about receiving to the University. The receipt should be taken and presented to the next audit.

3) It is recorded in the dead stock register that the concerned purchased items are given to the University. But the receipt of giving the furniture to the University is not available and it should be taken. There are total five items.

4) The demand of the Furniture is done as per the demand letter no. 961 dated 22/03/2002. The need due to the oldness and the breakage of the furniture is recorded in the demand. The need of the furniture was to the College then the purpose of giving the furniture to the University should be explained and the letter as above should be taken and presented to the next audit.

Para No.-150 About taking the Utilization Certificate and the Vouchers of the expenditure during the year 2001-02 (Fishery College, Shirgaon)

The expenditure of Rs. 1096000/- is done on research and extension scheme on the fish from Semi-Saline Water during the year 2001-02. The concerned vouchers are presented late to the inspection. Hence the working days are wasted. The Half Margin letter no.11 dated 25/06/2007 is issued about this and the concerned compliance is presented.

It is recorded that the Utilization Certificate is taken after the audit of the expenditure on the schemes by the Gazette Auditor but the expenditure done is not inspected thro the district audit office and the Utilization certificate is not taken from him. The lettering is done time to time by the Comptroller. The action of taking the Utilization Certificate should be done immediately so that it will be suitable to send it to I.C.A.R. Delhi.

Para No.-151 About the Receipt book stock register.(Fishery College, Shirgaon)

The Stock Accounts of Receipt Books during the year 2001-02 are not maintained in the prescribed form KV-3 as per the account code rule no. 3.8 (B).

The Certificate is not recorded on the back page of the receipt book after the inspection by the Drawing and the Disbursing Officer as per the account code rule no. 3.8 (C) and the seal of the University is not embossed.

The Certificate of the Stock after the inspection should be given to the Comptroller up to 15th April of the every year end as per the account code rule no. 3.8 (G).

The stock of the receipt books during the year 2001-02 is recorded in the consumable register. The Half Margin letter no. 6 is issued and it is recorded in the compliance that the register is maintained. It should be shown to the next audit.

Para No.-152 About the Postage Stamp record register.(Fishery College, Shirgaon)

1) The postage stamp registers in the prescribed form no. B of the financial year 2001-02 of the Fishery College is inspected at the audit. The entry of the purchased stamps is kept in the register but the balance in the register is not certified after the inspection through out the year by the Assistant Registrar or the Competent Officer.

2) The seal of the University is not embossed in the register or the stamp of the office is not embossed. The signature of the competent officer on the certificate recorded at the last page of the register after the verification of the pages as per the rule is not done.

Para No.-153 About the purchase of the Cultar Medicine. Agriculture Research Station, Shirgaon.

The Cultar Medicine is purchased by voucher no.335 dated 15/09/2001 for Rs. 37994/-.The following matters are found out of rule.

1) The quotations are not called from the suppliers as per the provision of the account code rule no.6.38 and 7.1. The purchase without calling the quotations is out of rule.

2) The letter showing the authorized dealership of Zenica Chennai Company to M/S. Shree Associates, Pune is not attached.

3) The original rate list of Cultar Medicine of the Company is not attached hence the verification of the rates can not be done.

4) The Half Margin letter no.3 dated 16/06/2007 is issued and compliance is presented. The purchase is described from the sanction file of the regional Fruit Research station, Vengurla in the compliance. But the papers can not be seen.

5) The delivery challan of the reception of the Cultar Medicine is not made available.

6) Income tax is not deducted from the bill. The amount of Rs.791/- should be recovered from the concerned and credited and the compliance should be presented

Para No.-154 About not taking the guarantee. Trial-cum-Demonstration Farm, Repoli.

The cash guarantee of Rs.3000/- is not taken from the person handling the cash at the Trial-cum-Demonstration Farm, Repoli as per the rule 3.38 of rule chapter no.3 of the Maharashtra Agriculture Universities Account code 1991.

How the out of rule cash handling without taking the guarantee is given should be explained by the Drawing and Disbursing Officer.

The guarantee should be taken immediately from the worker handling the store cash and postal stamps as per the provision of the account code rule no.3.38 otherwise the Drawing and the Disbursing Officer should be held responsible for the irregularity.

Para No.-155 About the Petit Cashbook of the Station. Areca- nut Research Station, Shrivardhan.

It is found while verifying the Pity Cashbook of the Center that the signatures of the Office In charge are not taken during the audit from the date 15/03/2007 to 28/03/2007. It is necessary to be signed the cashbook after inspection as per the account code rule no.3.1.

The signatures after the inspection of the entries are not found on the register by from the date 24/08/2006 to 28/03/2007 while verifying the permanent advance register. This matter is out of rule hence the verification of the adjustment of the advance can not be done and it is seen from it that the sub-vouchers are not inspected on time.

The compliance as above should be presented to the audit.

Para No.-156 About not maintaining the Registers in the Prescribed Format. Areca- nut Research Station enter, Shrivardhan.

The following registers are not maintained in the Prescribed Format by the Center as per the account code. The following irregularities are found while verifying the registers.

The above registers should be maintained immediately and the compliance should be presented.

Para No.-157 About the Delivery Memo, Yield Book and Store Journal Register.

The following irregularities are found while verifying the accounts concerned registers and the Delivery Memos by this Research station.

1) The Store Journal Register is kept in the format KV- 97 as per account code rule no.11.13. The signature of the competent officer is not present before the trading from the column no.17 and before the important entries of the price and the date in the column no.8 and 9 of the register.

2) The delivery memo from the format no. KV- 96 is maintained in three copies as per the account code rule no. 11.12. The concerned memo should be prepared in three copies by the Agriculture Assistant and the two copies should be sent to the store keeper with the goods and the further action has to be taken by the store keeper but only the signature is done by the Agriculture Assistant and all the three copies are prepared by the store keeper. All the three copies are still consolidating bound and the further action is not taken yet.

It was necessary to use the double sided carbon while writing the delivery memos as per the account code rule no. 11.12 but it is not used and the two copies from it are avoided to be sent to the concerned.

3) The Yield book is maintained as per the account code rule no. 11.11. The column no. 1 to 4, 7, 8, 11 and 12 are not filled up and the signature of the competent officer is not done before each of the entry. The verification of per day production of the goods from the farm can not be done as the signature is un-available before each trading from the column no. 10 and 11.

All the trading is done by the single junior employee. The carelessness in the duty is done by the officer and hence the compliance should be presented by completing the objections.

Para No.-158 About Depositing the Revenue. Agriculture Research Station, Palghar.

The revenue amount credited from the Store In charge is credited in the cash book and it is seen to be sent to the office of the comptroller but the receipts of the above amount from the comptroller's office is not presented for inspection to the audit. Hence the concerned amount is deposited to the office of the revenue comptroller or not can not be ascertained by the audit. The necessary action should be taken and the report about it should be presented to the audit.

Para No.-159 About the Income tax and the Surcharge. Agriculture Research Station, Palghar.

The suppliers of the goods as per the tenders/ quotations are also contractors as per the definition of the account code rule no. 2.6 and 2.7. It is necessary to be deducted the 2% income tax and 15 % surcharge on the bill of the Contractor of amount above Rs. 20000/- according to the Income tax Act 194 (C).

It was necessary to be deducted the Income tax from the bill of the supplier as per the rule no.20 (K) of sub-section B of account code rule no. index 5 by the Pay and the Accounting Officer but the action about it is not taken.

The income tax from the concerned as per the index attached should be recovered and credited to the Government and thus the compliance should be presented.

Sr. No	Voucher No.& Date	Amount Rs.	Purchase Details	Contractor name	2% Income Tax	15% surcharge	Remark
1	2	3	4	5	6	7	8
1	399, 30.3.02	40182	Grass cutting machine	Industrial Construction35-A Yeshodham Film city Road goregaon Mumbai-63	804/-	121/-	
2	411, 30.3.02	20035	Fax Machine	Pavrel Telecommunication Fort Mumbai-40001	401/-	60/-	
3	415, 30.3.02	28125	ATP Power spray Pump	Farm Vikas Sahakari Bhandar umbargothan Naka Post.Awashi Tal. Vasai Dist. Thane	563/-	85/-	

Para No.-160 About the Tarpowwala Marine Biological Research Station, Bandra.

The Battery Charger and the Smart Media are purchased as per the voucher no. 171 dated 30/03/2002 for the amount of Rs. 8000/- and the following irregularities are found in the inspections.

1) The Battery Charger and the Smart Media are purchased as per the bill no. 06 dated 30/03/2002 from M/S. Rajesh Brothers, Mumbai. The concerned purchase is done as per the quotations called by the Fishery College Shirgaon but the concerned papers are not provided hence the inspection about it can not be done.

2) The entry of the concerned purchase is not taken in the dead stock register. It should be taken and the compliance should be presented.

The concerned papers should be called and the file should be prepared and should be presented to the next audit.

Para No.-161 About not taking the guarantee. Regional Coconut Research Station, Bhatye.

It is recorded as per the rule no. 3.38 of the rule chapter no. 3 of the account code 1991 that the cash guarantee of Rs. 5000/- or Rs. 3000/- should be taken from the worker handling the store cash and postal stamps.

The cash/ security guarantee from the person handling the store cash and the stamps is not taken till the date of the audit and it should be taken as per the rule and the compliance should be presented.

The concerned responsibility is of the Drawing and the Disbursing officer / Office In charge of the Centre and the immediate action should be taken.

Para No.-162 About the irregularities in the receipt book. Soil Conservation Research Station, Aawashi.

The following irregularities are found in the receipt book of the Soil Conservation Research station, Aawashi.

1) The revenue stamp is not stuck on the receipt of amount above Rs. 500/- while giving the receipt to the concerned. The review of the receipts from the concerned should be taken and should be recovered and credited.

2) The seal of the University is not embossed on each receipt of the receipt book according to the account code no. 3.8 C.

3) The certificate on receipt book after the verification of the receipts from the receipt book is not recorded by the concerned Drawing and Disbursing Officer.

4) Double sided carbon is not used while preparing the receipts as per account code rule no. 3.10.

The compliance as above should be presented to the audit.

Para No.-163 About the Report of the flood at the Khar Land Research Station, Panvel.

The following information about the damaged papers due to the filling up of the flood water due to heavy rain of 26th July 2005 in the office of the Khar Land Research Station, Panvel is given.

The shooting of the losses of the dates 28 and 29/07/2005 is done by the concerned station and the following information is got after looking the C. D.

The water up to 8 to 9 foot was gathered in all over the office and the mud was collected over there. The cupboards, chairs, tables, the bunch of the papers and all the furniture was scattered in the mud. All the papers were seen to be damaged due to the water.

All the papers from this office are damaged but the service books of the employees, the cash books (06/09/2004 to 25/07/05) and the cheque register (06/04/2004 to 25/07/05) are some how saved as it was kept on some height and after cleaning the mud and drying it is saved. The Inquest is done by the employees and the inspection of the entire Inquest is done and according to it all the required papers for the audit are damaged. For e.g. the cash book, all the vouchers, all the bills, all the registers and all other papers are damaged.

It was necessary to be in-quested by the Executive Magistrate but it is done by the employees and the officers from the office. The reason of un-availability of the man power is given on the enquiry about it. The signature of the concerned Revenue officer is present on it and the report of the loss for the loss re-imburement is done by the office.

About the Report of Date 26 July 2005 the flood at the Khar Land Research Station, Panvel.

No papers are available for the audit due to the filling up of the flood water due to the heavy rain of the 26th July 2005 in the office of the Khar Land Research Station, Panvel and hence the audit can not be done.

a) The amount of Rs. 11320000/- is shown as the loss amount of the inquest done by the Khar Land Research Station, Panvel. The report of the loss re-imburement is sent to the University and the report is presented to the Government by the University but the information about the imburement is not received and whether the loss is agreed by the Government or not can not be ascertained. So the information about it should be gathered and should be presented to the audit.

b) The write-up report of the damaged or demolished material from the dead stock due to the flood due to the heavy rain is presented as per the letter no. 843 dated 07/08/2007 to the University by the Khar Land Research Station, Panvel. The inquest about the concerned loss was done on date 28/07/2005 then why the write-up report is presented so late after two years should be explained and the action about the write-up should be taken and the compliance should be presented.

Para No.-164 The accounts Konkan Krushi University Dapoli of the year 2001-2002 are inspected in the Jan. 2008 and following irregularities are found in the inspection.

1) It was necessary to prepare the annual account in the prescribed format as per the account code rule no. 3.59 but is prepared in three formats KV-35, KV-36 and KV-37. It is not presented in format no. KV-38 and KV-39 Hence the inspection of the required information can not be done.

2) It was necessary to check the registers from the prescribed form as per the account code while verifying the annual accounts but the following registers among them are not maintained in the prescribed format.

a) The record register is not kept in KV- 52 as per the account code rule no. 5.10 but it is kept in plain register and the signature of the competent officer on each entry is not taken on it.

b) The investment register is not kept in KV- 10 as per the account code rule no. 3.14, 9.2, 9.4 and 24.3(1).

c) The complete entries of the advances given to the employees and the officers are not taken in the KV-30 and KV-31 as per the account code rule no. 3.56 and 3.57. It is necessary to be completed the objections about the advances taken in Para no. 56.

d) The register of the collection of the revenue amount is not maintained in prescribed format no. 23 as per the account code rule no. 3.50 and the register of the expenditure of the revenue amount is not maintained in the prescribed form no. KV-26 as per the account code rule no. 3.51. The consolidated reconciliation is not done by the university during the year 2001-02.

The abstract and the details of the opening balance of Rs. 114993426.18 and the closing balance of Rs. 109583903.54 is not available for the inspection hence balance amount is of which year and of which head can be ascertained by the audit and its review is not taken by the University.

3) The details of the responsibilities and the liabilities of the properties and the recoveries in the form no. 37 of the annual accounts during the year 2001-02 is not made available.

4) The amount of Rs.70765597/- is shown under the head of Suspense Accounts. It was necessary to pay more attention considering as special case to the solution of the suspense accounts. The list of the pending amounts should be presented.

5) The internal audit unit is not maintained to the University as per the rule 26.8 of the account code chapter no. 26 hence the internal audit of each office is not done hence the papers and the registers of the accounts and accounts concerned registers are not maintained properly.

6) The completion of the objections taken in the audit of the year 2000-01 is not done till the date of this audit. It is necessary to be done. The challan of the amount of the refunded Grant-in-aid to the Government should be shown and account head wise list should be prepared and presented.

Para No.-165 About the Action.

The further action should be taken as per the provisions of the section 55(2) K(4) of the Maharashtra Agriculture Universities Act 1983 by the concerned audit report.

Sd/-
(Sudhakar Dange)
Dy. Chief Auditor (Senior)
Local Fund Accounts, Konkan Division
Navi Mumbai

Number Local 3/B/ Dr. Balasaheb Sawant / K. K. V./K.V./373B

Copy presented: -

1. The Secretary, Agriculture and Dairy development Department and Fishery Department, Maharashtra State, Mantralaya Mumbai-400 032, presented for audit report some important Para.
2. The Secretary, Rural development department, Maharashtra State, Mantralaya, Mumbai-400032
3. Assistant Director (general) Indian Agriculture Research Council, (Krushibhawan) Dr. Rajendra Marg, Navi Delhi- 110001
4. The Auditor General, Maharashtra State, Mumbai/Nagpur
5. The Member Secretary, Maharashtra Agriculture Education and Research Council, Pune.
6. The Chief Auditor, Local Fund Accounts, Navi Mumbai.
7. The Finance Advisor, Maharashtra Agriculture University Education and Research Mandal, Pune.

Copy forwarded for Information to: -

1. The Comptroller, Dr. B. S. K. K. V. Dapoli, Dist- Ratnagiri.
2. The Audit Officer, Local Funds Accounts, K. K. V. Dapoli, Dist- Ratnagiri.

Sd/-
(Sudhakar Dange)
Dy. Chief Auditor (Senior)
Local Fund Accounts, Konkan Division
Navi Mumbai

Purchasing Above Amount Rs. 20,000/- is not recovered from contractor for the Income Tax and Surcharge

Sr. No.	Vr.No. & Date	Amount Rs.	Purchase Details	Contractor Name	2% Income Tax	15% Surcharge	Sale Tax	Total Recovery	Remarks
1	<u>110/12.6.2001</u>	34,320/-	Hawking's 8L. 24 Pcs. Plastic Drum 100L. 24 Pcs	Kantilal Jivraj Kafir aa	686/-	103/-	--	789/-	
2	<u>291/25.7.2001</u> 6	24,000/-	M/s. Agro Rice Seed	Karjat Tal. Shetkari Shakai Kharedi Vikri Sangh Ltd.	480/-	72/-	--	552/-	
3	<u>292/25.7.2001</u> 6	26,790/-	M/s Bhagriya 18, 18.10 Foret 10 Z	Karjat Tal. Shetkari Shakai Kharedi Vikri Sangh Ltd.	535/-	80/-	--	615/-	
4	<u>352/10.8.2001</u> 7	37,500/-	Sahyadri F-1 Seed	Raigad Dist. Central Co- operative Bank, Karjat	750/-	112/-	--	863/-	
5	<u>467/18.9.2001</u> 9	17,000/- 3900/- 540/- 21,440/-	Urea Briket-170 Urea Delphi 39, Foret 9 Kg	Ratnagiri Dist. Central Co- operative Bank, Karjat	429/-	64/-	--	493/-	
6	<u>351/17.8.2001</u> 7 <u>743/20.12.2001</u> 13 <u>469/18.9.2001</u> 9 <u>877/23.1.2002</u> 16	17,100/- 1625/- 12,291/- 4400/-	Asphalt, Plastic paper G.I. Wire, Q paper Consumable material 1 to 23 Plastic shed	Asgarali Haidarali & Sons, Karjat	708/-	106/-	--	814/-	
7	<u>548/22.10.2001</u> 11	22,400/-	coloring of cloth (board)	Chandrakant Art	448/-	67/-	--	515/-	
8	<u>601/7.11.2001</u> 11	23,000/-	Guest House, Bed sheet, Napkin, Table Cloth		460/-	69/-	--	529/-	
9	<u>746/20.12.2001</u> 13	20,575/-	Garden Equipments	Asgarali Agency	411/-	62/-	--	473/-	
10	<u>757/20.12.2001</u> 14	38,250/-	Sahyadri Hybrid Rice Seed	Sigenda India Ltd.	765/-	115/-	--	880/-	
11	<u>758/20.12.2001</u> 14	84,405/-	Rice Seed	Sigenda India Ltd.	1688/-	253/-	--	1914/-	
12	<u>811/5.1.2002</u> 14	1,60,000/-	Sahyadri Hybrid Rice Seed purchasing	Maharashtra state seed Corp. Ltd, Thane	3200/-	480/-	--	3680/-	

Sr. No.	Vr.No. & Date	Amount Rs.	Purchase Details	Contractor Name	2% Income Tax	15% Surcharge	Sale Tax	Total Recovery	Remarks
13	<u>812/5.1.2002</u> 14	40,500/-	Urea DAP Briket-4050 Kg	Kulaba Co-operative Soc. Ltd, Alibag	810/-	122/-	--	932/-	
14	<u>813/5.1.2002</u> 14	49,500/- <u>11,060/-</u> 60,560/-	Urea Briket's	Kulaba Co-operative Soc. Ltd, Alibag	1211/-	181/-	--	1393/-	
15	<u>1239/30.3.2002</u> 22	37,869/-	Fencing Wire, Iron Pole, U pin	Asgarali Haidarali & Sons, Karjat	757/-	113/-	--	870/-	
16	<u>1240/30.3.2002</u> 22	24,600/-	Seedproduction Tech. Info. Book	Milind Press, karjat	492/-	74/-	--	566/-	
17	<u>1241/30.3.2002</u> 22	24,380/-	Voltas AC 1.5 to 1.5 atom on without Remote	Ujwal Radio & Watches Service, Karjat	487/-	73/-	--	560/-	
18	<u>1242/30.3.2002</u> 22	1,00000/-	Godrej Elbover tiv Khel, Clothes, Table chair	M/s Laxmi Trading Company Dombivali	2000/-	300/-	--	2300/-	
19	<u>1244/30.3.2002</u> 22	33,350/-	Colour Printer Office Jet k-80	Monarchtech (Pune) Ltd.	1007/-	151/-	--	1158/-	
	<u>1246/30.3.2002</u> 22	<u>17,000/-</u> 50,350/-	Dotmatrics printer						
20	<u>1245/30.3.2002</u> 22	33,000/-	Experiment Instrument & Other Equipment	Indian Express news papers, Bombay	660/-	99/-	--	759/-	
21	<u>1247/30.3.2002</u> 22	33,841/-	Coyer Matins purchasing	Coyer Board, Charchgate, Mumbai	677/-	101/-	--	778/-	
22	<u>1248/30.3.2002</u> 22	49,605/-	Project Trolley, Infen Panel, Easel Board model DLM Diesel Board model MPK	S.B. & Company, Sadashiv Peth, Pune	992/-	149/-	--	1141/-	
23	<u>1249/30.3.2002</u> 22	82,000/-	Generator 350 Kvn Honda	Shreebag Sahakari grahak mandal Ltd. Alibag	1640/-	246/-	--	1886/-	
24	<u>1250/30.3.2002</u> 22	92,555/-	Xerox Machine, Cannon Company	M/s. Fanij Cosmic System, mumbai	1851/-	277/-	--	2128/-	
25	<u>1251/30.3.2002</u> 23	25,500/-	AC	Shreebag Sahakari grahak mandal Ltd. Alibag	510/-	76/-	--	586/-	
26	<u>1252/30.3.2002</u> 23	247,750/-	Lif Area Meter, Foot grain Dio meter, Laminar Air Flow, Votics power operated, peje grayer	Shreebag Sahakari grahak mandal Ltd. Alibag	4955/-	743/-	--	5698/-	

Sr. No.	Vr.No. & Date	Amount Rs.	Purchase Details	Contractor Name	2% Income Tax	15% Surcharge	Sale Tax	Total Recovery	Remarks
27	<u>968/28.2.2002</u> 18	38,856/-	Building material	Gaurav electrical, Karjat	777/-	116/-	--	893/-	
28	<u>969/28.2.2002</u> 18	33,066/-	Building material	Shree D.S.Satha, Panvel	661/-	99/-	--	760/-	
29	<u>993/28.2.2002</u> 18	27,000/-	Cotton Purchasing	National Textile Co. Op. Ltd, Mumbai	540/-	81/-	--	621/-	
30	<u>1085/21.3.2002</u> 20	17,000/-	Painter	Monartech Pvt. Ltd, Mumbai	1687/-	253/-	--	1940/-	
	<u>1086/21.3.2002</u> 20	17,000/-	Painter						
	<u>1244/30.3.2002</u> 22	33,350/-	Colour Painter						
	<u>1246/30.3.2002</u> 22	17,000/- 84,350/-	Painter						
31	<u>1144/30.3.2002</u> 21	20,325/-	Seed Purchasing	Taluka Shetkari Sahakari Sangh, Karjat	746/-	112/-	--	858/-	
	<u>1147/30.3.2002</u> 21	17,000/- 37,325/-	pesticide Purchasing						
32	<u>1146/30.3.2002</u> 21	25,460/-	Stationary Purchasing	Apana Bajar, mumbai	509/-	76/-	--	585/-	
33	<u>1172/30.3.2002</u> 21	24,650/-	Information Letter, Folding paper, wall paper, Printing	Milind Printing Press, Karjat	985/-	148/-	--	1133/-	
	<u>1240/30.3.2002</u> 22	24,600/- 49,250/-	Printing book letter						
34	<u>1177/30.3.2002</u> 21	23,505/-	Vehicle Repairing	Shreedesh Auto Garej, Panvel	544/-	81/-	--	625/-	
	<u>1176/30.3.2002</u> 21	3683/- 2,7188/-	Vehicle Repairing						
35	<u>1176/30.3.2002</u>	59,500/-	BDO Incubator Purchasing	Shreebag Sahakari grahak mandal Ltd. Alibag	1190/-	178/-	--	1368/-	
	Total				36249/-	5432/-	--	41681/-	

**Excess payment of General provident Fund to Employees,
Statement (A)**

Sr.No.	Employee Name	GPF account No.	Excess Payment of Amount
1	Shri. H. B. Yelve	82	648
2	Dr. J. S. Sirdeshpande	139	427
3	Shri. R. V. Gadgil	158	1070
4	Shri. P. S. Ghag	210	4468
5	Shri. M. V. Chorge	267	146
6	Shri. V. B. Chorge	266	693
7	Shri. R. S. Patil	400	84
8	Shri. S. M. Nifadkar	511	60
9	Dr. S. Jagdish	527	289
10	Shri. J. H. Kazi	543	547
11	Shri. M. S. M. Shekh	578	94
12	Shri. M. B. Jilha	603	224
13	Shri. G. P. Sahastrabuddhe	669	1419
14	Shri. S. M. Mahadkar	726	625
15	Shri. M. P. Salvi	881	444
16	Shri. D. S. Pednekar	977	144
17	Shri. K. G. Mohite	1002	4
18	Shri. A. S. Salvi	1003	10101
19	Smt. S. P. Kesarkar	1048	361
20	Shri. D. D. Tendulkar	1054	68
21	Smt. H. R. Sawantdesai	1063	57
22	Smt. H. A. Pangarkar	1111	559
23	Shri. U. R. Pabekar	1198	330
24	Smt. S. T. Gawade	1397	633
25	Smt. S. A. Bhutkar	1401	633
26	Smt. Y. B. Tambe	1427	379
27	Smt. H. H. Kanekar	1435	405
28	Shri. S. P. Dhumal	1456	319
29	Smt. R. B. Mandavkar	1477	356
30	Smt. A. T. Ayre	1478	337
31	Smt. A. V. Ayre	1482	327
32	Shri. G. H. Rahate	1484	328
33	Shri. Y. B. Ayre	1493	1613
34	Shri. S. P. Golambde	1512	387
35	Shri. M. H. Chavan	1556	412
36	Smt. S. R. Pawar	1570	307
37	Smt. A. S. Gopale	1638	753
38	Shri. P. G. Dabholkar	1648	107
39	Shri. S. S. Mohite	1730	596
40	Shri. A. B. Shitap	1855	2
41	Smt. G. D. Abgul	1868	301
42	Shri. G. K. Khot	1887	356
43	Smt. L. S. Tambe	1905	278
44	Shri. Y. K. Jadhav	1907	247
45	Smt. S. T. Kolsurkar	1916	113
46	Smt. S. S. Sirsagar	1930	277
47	Shri. V. Y. Suke	2053	26
48	Shri. A. M. Koli	2055	74
49	Smt. L. B. Mahadik	2425	259
		Total	32687

**Not given and less payment of General provident Fund to Employees,
Statement (B)**

Sr.No.	Employee Name	GPF account No.	Not given & less Payment of Amount
1	Shri. V. L. Zagade	108	6
2	Shri. M. N. Vyankatraman	143	85
3	Shri. Y. B. Joshi	217	2
4	Shri. R. P. Mahadik	230	46
5	Shri. M. B. Sawant	290	6259
6	Shri. K. D. Thombre	300	130
7	Shri. S. G. Pawar	327	2150
8	Shri. A. A. Bhatkar	377	33
9	Shri. H. P. Patil	385	1477
10	Shri. J. S. Tambde	394	54
11	Shri. K. G. Bhoir	401	85
12	Shri. R. S. Redkar	433	316
13	Shri. R. A. Parchure	454	232
14	Shri. L. V. Valve	461	3071
15	Shri. M. R. Vatham	485	8
16	Dr. R. K. Raikar	500	2387
17	Shri. B. S. Ghadi	570	67873
18	Shri. S. S. Jadhav	586	3
19	Shri. S. G. Salunke	627	2055
20	Shri. Subhan Shaikh	632	164
21	Shri. H. I. Chougule	640	2
22	Shri. I. A. Chida	648	1
23	Dr. V. R. Hingne	704	37997
24	Dr. S. T. Bhakta	714	3207
25	Shri. K. R. Mukundan	727	34
26	Shri. M. D. Sonar	735	206
27	Shri. V. S. Ghode	736	1767
28	Shri. P. P. Khandagale	737	155643
29	Shri. S. A. Nikam	743	64
30	Shri. K. R. Bharande	753	2198
31	Shri. D. K. Nagul	765	2298
32	Shri. B. N. Joshi	766	157
33	Shri. S. N. Ahirarao	796	1209
34	Shri. M. M. Dhamake	811	232
35	Shri. R. N. Mhamankar	817	9
36	Shri. J. L. Patil	871	902
37	Shri. V. S. Gavade	947	94
38	Shri. A. R. Gavade	948	82
39	Shri. B. G. Kesarkar	956	422
40	Shri. B. B. More	963	106
41	Shri. V. S. Mhatre	965	13
42	Shri. S. M. Kubal	976	431
43	Smt. M. K. Valvi	993	1290
44	Smt. S. B. Murkar	1019	101
45	Dr. A. S. Chavan	1020	376
46	Shri. S. M. Nikam	1022	12
47	Shri. G. R. Naik	1023	254
48	Shri. C. R. Pingle	1026	2198
49	Shri. C. S. Payre	1027	72

Sr.No.	Employee Name	GPF account No.	Not given & less Payment of Amount
50	Shri. E. M. Patil	1029	210
51	Shri. A. S. Patil	1031	976
52	Shri. S. G. Padhye	1032	203
53	Shri. P. V. Sakpal	1041	190
54	Shri. M. G. Sawant	1049	215
55	Shri. V. M. Togadiya	1053	89
56	Shri. G. B. Yadav	1059	28
57	Shri. M. B. Yadav	1060	77
58	Shri. A. B. Sawant	1113	176
59	Shri. H. P. Gavade	1179	2081
60	Smt. B. B. Shinde	1192	102
61	Smt. S. D. Dabhade	1193	38029
62	Smt. S. R. Ghagre	1195	10400
63	Shri. U. M. Dalvi	1199	79
64	Shri. S. D. Prabhu	1234	2251
65	Shri. M. W. Rasal	1244	569
66	Shri. Sitaram	1284	809
67	Shri. P. S. Kadam	1311	236
68	Shri. M. G. Chavan	1312	283
69	Shri. A. K. Sawant	1317	1352
70	Shri. M. P. Sankhe	1323	2619
71	Shri. G. N. Dabholkar	1326	99
72	Shri. V. D. Pathare	1324	84
73	Shri. M. N. Dalvi	1341	1
74	Shri. L. G. Karkare	1345	14926
75	Shri. P. M. Kupte	1352	273
76	Shri. K. G. Posarkar	1354	31739
77	Shri. V. G. Sodye	1370	206553
78	Shri. H. B. Gavade	1378	12
79	Smt. K. M. Yadav	1399	99610
80	Shri. B. M. Chougule	1486	15105
81	Shri. P. S. Pavar	1497	2174
82	Shri. Y. Sudarshan	1502	1122
83	Smt. P. K. Jadhav	1518	194
84	Shri. G. P. Goyle	1535	22
85	Shri. Prabhakar Kanu Gorivale	1540	1693
86	Smt. V. M. Zagade	1559	105
87	Smt. I. G. Zagade	1561	990
88	Smt. S. G. Pavar	1571	62
89	Shri. S. B. Bhambid	1574	482
90	Smt. S. D. Shinde	1575	965
91	Shri. D. S. Shigvan	1576	35880
92	Smt. T. S. Kocharekar	1596	419
93	Smt. S. S. Varang	1599	98
94	Smt. B. Y. Kadam	1606	69
95	Shri. Parvin Ratan	1627	177318
96	Shri. M. L. Daholkar	1652	16
97	Shri. H. G. Kalsarkar	1691	151
98	Shri. K. P. Shinde	1735	1526
99	Shri. A. V. Agre	1756	2564
100	Shri. S. R. Mayekar	1757	81

Sr.No.	Employee Name	GPF account No.	Not given & less Payment of Amount
101	Shri. A. J. Paweria	1771	391
102	Shri. S. P. Unde	1773	391
103	Shri. R. B. Hakke	1788	14270
104	Shri. I. A. Kazi	1813	13296
105	Shri. S. V. Ingole	1832	996
106	Shri. K. P. Shinde	1847	62120
107	Shri. A. D. Devrukhakar	1872	1383
108	Smt. A. L. Jadhav	1901	223
109	Shri. P. R. Mandpe	1933	12868
110	Shri. S. K. Kamble	1949	18288
111	Shri. A. A. I. Khan	1971	18932
112	Shri. D. R. Dukale	1996	30313
113	Shri. P. N. Parab	2047	1
114	Smt. Sulochana S. Dhadve	2064	47092
115	Dr. B. G. Tarvate	2068	15
116	Smt. Parvati Tanu Kelkar	2153	46
117	Smt. Suprabha Vaman Parab	2160	604
118	Smt. Yashoda Soma Rane	2161	2481
119	Shri. S. R. Mondkar	2180	303
120	Shri. Nitin Sahadevrao Mahadik	2212	1620
121	Dr. M. D. Patil	2265	13926
122	Smt. S. K. Tambe	2430	2407
123	Shri. T. S. Ayre	2512	21912
			1247998



**Dr. Balasaheb Sawant
Konkan Krishi Vidhyapeeth,
Dapoli, Dist. Ratnagiri**

Annual Account 2001-2002

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Receipt And Expenditure A/c 2001-2002 Schedule KV-35

Receipts			Expenditure		
1. Opening Balance (Annexure –A)		114993426.18			
2. Revenue Receipt (Annexure-B)			2. Revenue Receipt (Annexure-C)		172923265.55
Total Non Plan		36320895.30			
a) 01 Crop Husbandry	34821151.20		Total Non Plan		
b) 03 Animal Husbandry	535080.10		a) 01 Crop Husbandry	149689928.5	
c) 05 Fisheries Husbandry	964664.00		b) 03 Animal Husbandry	8498513.00	
d) University Fund		54937260.53	c) 05 Fisheries Husbandry	14734824.00	
e) Revenue Account		331878.37	d) Plan Scheme		19307674.13
f) Plan Schemes		21014.75	e) self employment		2373789.00
g) Earn & Learn		13802.15	f) Atma		428003.00
h) Employment Guarantee Scheme		52872.00	g) Receipt Expenditure From Revenue		90771267.74
i) From Revenue		496269.00	h) ICAR, Central Govt.And NTP		29984307.87
j) ICAR		1215244.30	1) ICAR	23407212.87	
k) Sponsored Scheme		97900.00	2) Central Govt. Sponsored Scheme	2023103.00	
			3) NATP	4553992.00	
			i) Sponsored Scheme		5127307.00
			j) Employment Guarantee Scheme		149579.00
			k) Earn & Learn		5983.00
			l) University Fund		4602.00
Total Revenue Receipt		93487136.40	Total Revenue Expenditure		321075778.29

3. Capital Receipt (D)		42584.00	2. Capital Account (Annexure –D)		
01 Crop Husbandry	42584.00		Non Plan total		11457577.00
			a) 01 Crop Husbandry	11074376.00	
			b) 03 Animal Husbandry	85367.00	
			c) 05 Fisheries Husbandry	297834.00	
			2) Plane Schemes		3059352.00
			3)ICAR, Central Govt.And NATP		10404655.00
			a) ICAR	6601200.00	
			b) Central Govt. Sponsored Scheme	1281278.00	
			c) NATP	2522177.00	
			4) State Govt. Sponsored Scheme		129393.00
Total Capital Account (Annexure D)		42584.00	Total Capital Account (Annexure D)		25050977.00
4. Suspense Account (Annexure – E)			3. Suspense Account (Annexure E)		
Plan Scheme		1447.40	1) Non Plan		893.00
01 Crop Husbandry	1447.40		01 Crop Husbandry	893.00	
			2) Revenue		445.00
Total Suspense Account		1447.40	Total Suspense Account		1338.00
5)Salary Suspense (Annexure E)			4)Salary Suspense (Annexure E)		
1) Non Plan		68433803.00	1) Non Plan		55665724.00
a) 01 Crop Husbandry	67301080.00		a) 01 Crop Husbandry	54533001.00	
b) 03 Animal Husbandry	1132723.00		b) 03 Animal Husbandry	1132723.00	
2) Plan Scheme		476274.75	2) Plan Scheme		

a) 01 Crop Husbandry	476274.75		a) 01 Crop Husbandry		476274.75
3) ICAR		1570886.25	3) ICAR		1428824.25
4)NATP		276111.00	4)Central Govt.		142062.00
5) Sponsored		8522.00	5) NATP		276111.00
			6) Sponsored		8522.00
			7) Revenue Receipt		12768079.00
		70765597.00	Total Salary Suspense		70765597.00
6. Advances (Annexure –F)			5. Advances (Annexure –F)		
1) Non Plan		1180542.00	1) Non Plan		463722.00
a) 01 Crop Husbandry	1115237.00		a) 01 Crop Husbandry	443267.00	
b) 03 Animal Husbandry	21355.00		b) 03 Animal Husbandry	6955.00	
c) 05 Fisheries Husbandry	43950.00		c) 05 Fisheries Husbandry	13500.00	
2) Plan Scheme		29506.00	2) Plan Scheme		21571.00
a) 01 Crop Husbandry	29506.00		a) 01 Crop Husbandry	21571.00	
3) ICAR		115958.00	3) ICAR		78363.00
4)NATP		92133.00	4) Central Govt.		9800.00
5) Sponsored		62475.00	5)NATP		92133.00
6) Self Employment		2150.00	6) Sponsored		62475.00
7) Revenue		187476.00	7) Self Employment		2150.00
			8) Revenue		187476.00
Total		1670240.00	Total		917690.00
7. Deposits (Annexure- G)			6. Deposits (Annexure- G)		
1) Non Plan		2567172.00	1) Non Plan		1909657.00
a) 01 Crop Husbandry	2565172.00		a) 01 Crop Husbandry	1889857.00	

b) 03 Animal Husbandry	1500.00		b) 03 Animal Husbandry	1500.00	
c) 05 Fisheries Husbandry	500.00		c) 05 Fisheries Husbandry	18300.00	
2) ICAR		10000.00	2) Revenue		170720.00
3) Revenue		69050.00			
4) University Fund		1046000.00			
Total		3692222.00	Total		2080377.00
8.Recoverable Deposits (Annexure –A)			7.Recoverable Deposits (Annexure – H)		
1) Non Plan		400.00	1) Non Plan		400.00
a) 01 Crop Husbandry	400.00		a) 01 Crop Husbandry	400.00	
Total		400.00	Total		400.00
9.Other Recovery (Statement P)			8.Other Recovery (Schedule P)		
1) Non Plan		46562162.00	1) Non Plan		47532837.00
a) 01 Crop Husbandry	45360341.00		a) 01 Crop Husbandry	43811109.00	
b) 03 Animal Husbandry	440116.00		b) 03 Animal Husbandry	276960.00	
c) 05 Fisheries Husbandry	761705.00		c) 05 Fisheries Husbandry	3444768.00	
2) Plan Scheme		622893.75	2) Plan Scheme		196277.50
a) 01 Crop Husbandry	622893.75		a) 01 Crop Husbandry	196277.50	
3) ICAR		1332424.25	3) ICAR		732847.50
4) NATP		16560.00	4) Central Govt.		2705.00
5) Sponsored Scheme		60.00	5) NATP		16560.00
6) Returned to Govt.		237125.00	6) Sponsored Scheme		60.00
7) House Loan Advance Extra Recovery		580.00	7) Returned to Govt.		237125.00
			8) University Fund		3418.00
Total		48771805.00	Total		48721830.00

10. Scholarship (Annexure H)			9.Scholarship (Annexure – I)		
1) Non Plan		17028.00	1) Non Plan		228873.00
a) 01 Crop Husbandry	13780.00		a) 01 Crop Husbandry	181062.00	
b) 05 Fisheries Husbandry	3248.00		b) 05 Fisheries Husbandry	47811.00	
2) ICAR		3215.00	2) Plan Scheme		92479.75
3) Sponsored Scheme		1500.00	a) 01 Crop Husbandry	92479.75	
4) Return To Govt.		7000.00	3) ICAR		552329.25
			4) Sponsored Scheme		18500.00
			5) Return To Govt.		7000.00
Total		28743.00	Total		899182.00
11. Grant			10.National Service Scheme		88805.00
a) Non Plan		171607000.00	a) Regular	72597.00	
b) Plan Scheme		35530000.00	b) Special	16208.00	
12.ICAR Grant (Statement 2)		35238367.00	Total NSS		88805.00

13. ICAR Scholarship (Statement 2)		617740.00	11. Sponsored Scheme Refund		36458.30
14. Sponsored Scheme Scholarship		15000.00	12. ICAR Refund		138436.40
15.Sponsored Scheme (Statement 1)		15335516.85	13. Plan Schemes Refund		1515000.00
16.National Service Scheme		54000.00	14. Non Plan Refund		1958000.00
17.State Govt. Sponsored Scheme		88500.00	15. Grant MGAJV Kosbad		1020000.00
Total Grants		258486123.85	16. Grant for Agril School, Kosbadhill		1150000.00
18.Revolving Fund		4832361.10	17. Revolving Fund		1970185.40
			18. Return From Revolving Fund		300000.00

19.Kokan Seminar Fund		121952.00	19. Revolving Fund return MPV Nagpur		1120080.00
			20. Transfer to MPV University Nagpur		8500000.00
			24. Closing Balance		109583903.54
Grand Total		596894037.93	Grand Total		596894037.93

sd/-

Dist. Audit Officer

Local Fund Accounts, Dapoli

sd/-

Joined Chief Auditor (Senior)

Local Fund Accounts, Navi Mumbai

sd/-

Comptroller

Dr.Balasaheb Sawant Konkan Krishi Vidyapeeth ,Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
University Fund Account 2001-2002**

Receipts			Expenditure		
1. Opening Balance		53446399.41	1. Inter Office Remittance		291475000.00
A) S.B.I. 391	20865742.82		1) V.C. Office, Dapoli	77950000.00	
B) R.D.C.C. KKV Bank	969402.69		2) ACD Dapoli	60600000.00	
A/C No. 251			3) S.C.R.S. Awashi	1550000.00	
R.D.C.C. KKV Bank A/C No. 2756	574884.00		3) Central Experiment Station, Wakawali	33500000.00	
R.D.C.C. KKV Bank A/C No.88	10752006.90		5) Ratnagiri	23430000.00	
Bank Of India	54564.00		6) TCDF Repoli	1550000.00	
C) Investment	20229799.00		7) Agriculture School, Roha	3025000.00	
			8) ARS, Shrivardhan	515000.00	
2) Grants for Maharashtra Gov.		207137000.00	9) Agriculture School Lanja	3850000.00	
1) 01 Cop Husbandry , Plan	1541445000.00		10) RFRS, Vengurla	18300000.00	
2) 03 Animal Husbandry ,Plan	7670000.00		11) CBF, Nileli	2875000.00	
3) 05 Fisheries Plan	12492000.00		12) ARS Phondagat	1750000.00	
4) 01 Crop Husbandry Non Plan	35530000.00		13) MRSC , Girye	1850000.00	
3) Grant from ICAR Statement 2		35238367.00	14) BVC Parel Mumbai	3573000.00	
4) Grants for ICAR Scholarship Statement 2		617740.00	15) TMBRS Mumbai	4110000.00	
			16) KLS Panval	6000000.00	
5) Sponsor Scheme Statement 1		15335516.85	17) A.R.S. Palghar	3525000.00	
State Govt. Sponsored Scheme		88500.00	18) A.R.S. Muldhe	3050000.00	
6) Other Scholarship		15000.00	19) RARS Karjat	17200000.00	
7) NSS Grants		54000.00	20) KVK Shirgavon	2250000.00	

			21) CAET Dapoli	17400000.00	
8) Revenue Receipts		51960416.68	22) PAO BVC, Parel	3072000.00	
Interest on Investments(Grants)	2119109.00		23) CES Wakavali	550000.00	
Interest on Investments(Scholarship)	34350.00		2) Grant In aid		2170000.00
Interest on Investments(Lower Education)	99252.00		1) Agri. School Kosbad hill	1150000.00	
Interest on Investments(Revenue Receipt)	241406.44		2) MGAJV Kosbad hill	1020000.00	
Interest on SBI A/c No. 251	429650.00				
Interest on SBI A/c No. 2756	18062.00		3.Other Expenses		3893.00
Interest on SBI A/c No. 88	67550.00		Bank Camission & Other Expenses	3893.00	
Revenue Receipts	508998.00		House Building Advance Remittance To Govt.		237125.00
Revolving Fund	500000.00				
RDCC Bank A/C 22 to R.R	30406534.24				
Investment on Revenue Receipts	17535505.00				
9) Other Receipts		3747573.85	4) Returns		3647894.70
Deposit	1046000.00		a) ICAR Returns	138436.40	
Helping Fees for GOA Government	260000.00		b) Sponsored Return	36458.30	
Insurance Claim	3300.00		c) Non Plan Returns	1958000.00	
Recognition Fees	10000.00		d) Plan scheme Return	1515000.00	
University Institutional Charges	2424377.00		5) MPVVMV, Nagpur		4500000.00
Audit Recovery	1946.85		6) Transfer to Nagpur University MPVVMV,		1346480.00
Miscellaneous Receipt	550.00		a) Revolving Fund Nagpur	1120080.00	
HRA Receipt	1400.00		b) Revenue Receipt	25000.00	

10) House Building Advance Received		237125.00	c) MCM Scholarship	201400.00	
11) Vengurle SBI Old A/c		5190.50	7) Chief Minister Relief Fund		3418.00
12) House Rent		270.00	8) Refund Of Nursery Revolving Fund		300000.00
13) House Building Advance Extra Recovery		580.00	9) Investment but not realized		60000.00
14) Fee Received from MCAER, pune		275000.00	10) Revenue receipt Investment		3114635.00
			11) Yashwantrao Chavhan Open University		261470.00
			12. Closing Balance		61038763.59
			A) S.B.I. 391	10988784.56	
			B) R.D.C.C. KKV Bank A/C No. 251	27837893.13	
			R.D.C.C. KKV Bank A/C No. 2756	92946.00	
			R.D.C.C. KKV Bank A/C No.88	1523851.90	
			Bank Of India	54564.00	
			C) Investment	20540704.00	
Grand Total		368158679.29	Grand Total		368158679.29

Sd/-
Comptroller
Dr.B.S.Konkan Krishi Vidyapeeth, Dapoli

Dr. Balasaheb Sawant Annual Account 2001-2002
Konkan Krishi Vidhyapeeth, Dapoli
Grand Recived form ICAR Scheme Statement - 1

Sr.No	Name of the Scheme	Grant Received
1	Pharma conetic Studies on selection drugs in buffalos	116490.00
2	AICRP On embrown transfer technology	825000.00
3	Agro Advisory Services (GOI)	214216.00
4	Studies on factors controlling induction of somatic embryogenesis	218000.00
5	Network Programme on Highbridation in cashew	12000.00
6	First Line Demonstration, karjat	91500.00
7	AICRP On Spices	784000.00
8	University Grant Commission	1928000.00
9	Half Yearly Workshop	15405.00
10	AICRP On Tuber Crop	600000.00
11	AICRP on sub tropical fruits	1019000.00
12	HRA to JRF/SRF	9105.00
13	AICRP On weed control	332000.00
14	Surveillance on Important virus disease	32030.00
15	Training Programme under UNDP : Development on high bride rice, Karjat	810000.00
16	AICRP On agronomic research project , Karjat	1645000.00
17	AICRP on cashew	799000.00
18	AICRP on rice improvement, Karjat	135000.00
19	Design, Development and testing of coconut	262872.00
20	standardization of tissue culture technique for coconut multiplication of kolonal	204160.00
21	conducting training programme and farms inter state visit	457125.00
22	AICRP on oil Palm, Mulde	187500.00
23	UNDP Project	146000.00
24	AICRP On Agro forest	1200000.00
25	one time catch up grand	5000000.00
26	IVLPTAR Program (NATP)	1555000.00

27	organization of farmers rally	75000.00
28	combined use of organic misheard and mineral fertilization in rice grounded cropping system	791500.00
29	Rural Avenues work experience programme (RAVE)	814500.00
30	Development Integrated Production package for enhancing Productivity of cashew, Vengurle	430000.00
31	AICRP On Agro metrology	64914.00
32	AICRP on Post harvest technology	808000.00
33	Economic Analysis of rice (NATP)	91000.00
34	Micro biological servile of milk	269389.00
35	Development of hybride	558000.00
36	Strenthng of plant corantities fertilizers (GOI)	50000.00
37	AICRP on Palm, Ratnagiri	1748000.00
38	National Institution of Agri. Extension	300.00
39	IVLP (KKV Shirgaon)	80000.00
40	K.V.K.Shirgaon, Ratnagiri	930000.00
41	Development And Evaluation of soil and water conservation and land use system for certain able Crop Production in Kokan (NATP)	600000.00
42	Integrated development of spices.	372000.00
43	use of print media (GOI)	150000.00
44	Production system rain shrimp and brud stock development and bridging under captive condition rating (NATP)	236000.00
45	Integrated Nutrient management of Pam based cropping / Farming system for systend production under costal ecosystem (NATP)	730000.00
46	ZRS to take up additional function of KVK Karjat (NATP)	792900.00
47	NATP on plant diversity	108000.00
48	Development to straightening of SAUS	5170000.00
49	National seed project	122100.00
50	FLD Shirgaon	68361.00
51	Whether based animal disease for caste BVC, Parel (NATP)	30000.00
52	AICRP on water management	1550000.00
	Total	35238367.00
	ICAR SCHOLARSHIP	
1	Award for Junior fellowship to wet. science (ICAR)	198000.00
2	MCM Scholarship (ICAR)	56260.00

3	Post-Matrix scholarship (Jammu and Kashmir)	6100.00
4	Award of aperantiship / fellowship (ICAR)	357380.00
	Total ICAR Scholarship	617740.00
	Grand Total	35856107.00

Sd/-
Comptroller
Dr.Balasaheb Sawant Konkan Krishi Vidyapeeth ,Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Statement Showing Fund Received For Agency Sponsored
Scheme (Statement 2)

Sr.No	Name of the Scheme	
1	Lower Agri Education	1298749.00
2	Training To Farmers	20000.00
3	Construction of Green house at farms	3150000.00
4	Training expenses	104600.00
5	Construction of green house for fruits crop nursery	2450000.00
6	training course on acostation and environment	30000.00
7	Seed Producton Programme and mushroom Development under Integrated development State Govt.	1524443.00
8	Cashew and Coco planting technique state govt.	10000.00
9	Processor on mushrooms, state govt.	100000.00
10	Confirmation motion of biofixy Studies	80000.00
11	Training under programme of integrated development	40000.00
12	Yashawantrao Chavan Open University	518050.00
13	biofixy studies	20000.00
14	Trial Fee : 10 EC On rice	20000.00
15	Testing of production drug : kharip 2001	40000.00
16	Trial Fee : Rice Grounded	120000.00
17	Ashwamedh 2001	2550.00
18	Testing Fee : Insecticide, economy	30000.00
19	Training to regional officers of fish development programme kharip development board, Ratnagiri	56500.00
20	Study of Pacholi Cultivation in Konkan	40000.00
21	Construction of Smoke House	4999.00
22	Centrally Sponsored Scheme for coordinated development of fruits , Creation of Infrastructural for testing traditional purity	500000.00
23	Centrally Sponsored scheme for coordinated development of fruits , EST of rog anumapan kendra	250000.00
24	water coconut meeting	5000.00
25	research project for use of soap on mango crop	247000.00
26	Testing Fee : BASF, Mumbai	60000.00

27	Testing Fee : R&D Chennai.	40000.00
28	Testing Fee : Nuts life science limited, Pune	20000.00
29	Trial Fee : Second Sushan Trail On rice	40000.00
30	Training of field survey officer	83872.00
31	Trial Fee : BSF development, Pune	4000.00
32	Training and basis action programme : agri technique management action, ATMA	524000.00
33	Testing Fee : M/s Segment India Limited, Mumbai	175000.00
34	Testing Fee : M/s Excel Industries Limited, Mumbai	20000.00
35	Testing Fee : M/s Indofile India Limited, Mumbai	60000.00
36	Maharashtra Sinchan Parishad	342325.00
37	Workshop on post harvest technology	42500.00
38	RCF KKV Project	195528.85
39	Testing Fee : Nihan Agro Technology, GOA	20000.00
40	Testing Fee : United Phosphorus Khan (Way)	20000.00
41	Rice Workshop at karjat	5000.00
42	farmers participation training cum demonstration plant at vengurle	221400.00
43	field evaluation of virus production in paddy and chilly	100000.00
44	Increase in Mangos tin : Centrally Sponsored scheme for fruit development	500000.00
45	Integrated development scheme for scheme for medical plants	2200000.00
	Total	15335516.85
	SPONSORED SCHOLARSHIP	
1	Integrated Amount Received from HDFC Ltd.	15000.00
	Total Sponsored Scholarship	15000.00
	Grand Total	15350516.85
	State Government Sponsored Scheme	
1	Book Bank For SC	88500.00
	Total	88500.00

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Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2000-2001

Statement of Revenue Receipts

Sr. No.	Page No.	Station Name/Scheme	Amount Rs.
01 Crop Husbandry			
1	25	Soil Conversation Research Station, Awashi	640783.25
2	31	Trial Cum Demonstration Farm, Repoli	477416.00
3	37	Mango Research Sub Station, Girye	625276.25
4	43	Agriculture College, Roha	473982.95
5	47	Areca nut Research Station, Shrivardhan	215214.00
6	55	Agriculture College, Lanja	973407.35
7	63	Regional Coconut Research Station, Bhatye	1471588.00
8	69	Agriculture Research Station, Phondaghat	311581.00
9	71	Regional Agriculture Research Station, Karjat	497248.25
10	75	Agriculture Research Station, Mulde	1872563.50
11	83	Regional Fruit Research Station, Vengurle	4550908.05
12	101	Agriculture Research Station, Shirgaon	444511.90
13	107	Kharland Research Station, Panvel	161190.00
14	109	Agriculture Research Station, Palghar	197065.50
15	111	Central Experiment Station, Wakavali	9966657.50
16	163	Agriculture College , Dapoli	5103176.34
17	164	Strengthening of Horticulture Nursery, Agriculture College ,Dapoli	1163987.50
18	202	College of Agriculture Engineering & Technology, Dapoli	455021.50
19	100	Vice Chancellor Office	719240.00
20	5	University library	16589.75
21	222	Vikri Kendra	214367.00
22	231	Directly received Revenue Receipt	941050.75
		Total 01 Crop Husbandry	31492826.34
03 Animal Husbandry			
23	51	Cattle Breeding Farm, Nileli	494858.10
		Total 03 Animal Husbandry	494858.10
05 Fisheries Husbandry			
24	79	College Of fisheries ,Shirgaon, Ratnagiri	896274.00
25	105	TMBRS, Bandra	14999.00
		Total 05 Fisheries Husbandry	911273.00
Revenue Receipt			
26	88	Guest House Charges	299930.00
27	92	Guest House Service Charges	128070.00
		Total Revenue Receipt	428000.00
ICAR			
	205	Regional Coconut Research Station, Bhatye	1077010.05
	209	Central Govt. sponsored Miri Scheme	59215.00
		Total ICAR	1136225.05
		Grand Total	34463182.49

Sd/-
Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Comptroller Office
Revenue Receipts – Expenditure
YEAR 2001-2002

Receipt			Expenditure		
Opening Balance		14567233.39	Transfer to University Fund		47559859.24
1) SBI Dapoli , A/c No. 342	744278.69		RDCC Bank Commission		709.00
2) RDCC Bank Ltd, KKV Branch Dapoli A/c No. 22	6364473.70				
3) Investments	7458481.00		Closing Balance		1801726.01
			1) SBI Dapoli , A/c No. 342	194096.66	
Statement of Reveue Receipts		34463182.49			
Interst on Investment		331878.37	2) RDCC Bank Ltd, KKV Branch Dapoli A/c No. 22	121022.35	
			3) Investments	1486607.00	
Grand Total		49362294.25	Grand Total		49362294.25

Sd/-
Comptroller
Dr.Balasaheb Sawant Konkan Krishi Vidyapeeth ,Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Comptroller Office
Revolving Fund Account Statement
YEAR 2001-2002

Receipt			Expenditure		
Opening Balance		33921624.03			2095000.00
RDCC Bank Ltd, Dapoli	626036.03				
A/ c No. 2727			1) KVK Shirgaon IOR	595000.00	
Investments	33295588.00		2) VC Office	1000000.00	
			3) University Fund	500000.00	
Revolving Fund Receipt		561552.60			
Interest on Investments		3162327.00			
			Closing Balance		35609381.63
Interst Depostied in A/c No2727			RDCC Bank Ltd, Dapoli A/ c No. 2727	1919205.63	
		58878.00	Investments	33690176.00	
Grand Total		37704381.63	Grand Total		37704381.63

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Comptroller
Dr.Balasaheb Sawant Konkan Krishi Vidyapeeth ,Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Opening & Closing Balance Annexure A

Sr. No.	Balance Details	Opening Bal.	Closing Bal.
1	RDCC Bank Ltd. A/c No. 251	969402.69	27837893.13
2	State Bank Revenue A/c No. 391	20865742.82	10988784.56
3	Other Investments	20229799.00	20540704.00
4	RDCC Bnk Ltd, Univ. Fund	574884.00	92946.00
5	State Bank A/c No. 342	744278.69	194096.66
6	RDCC Bank A/c No 88 (NATP)	10752006.90	1523871.90
7	Revenue Investments	7458481.00	1486607.00
8	Account from Drawing & Disbursing Officer, Mumbai	2266.19	2266.19
9	Pre Audit Unit, Dapoli	3386033.31	6720902.59
10	Pre Audit Unit, Mumbai	7152867.50	1174786.50
11	Pre Audit Unit, Ratnagiri	1172985.54	974292.79
12	Pre Audit Unit, Vengurle	1109795.81	2032753.74
13	Revolving Fund Bank A/c No.2727	626036.03	1919205.63
14	Revolving Fund Investments	33295588.00	33690176.00
15	Old Accounts	234221.00	229030.50
16	RDCC Bank Ltd. A/c No. 22 Revenue Receipts	6364473.70	121022.35
17	Bank of India	54564.00	54564.00
	Grand Total	114993426.18	109583903.54

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Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Revenue Receipts Statement (B)

Non Plan Revenue Receipt

Sr.No.	Head of Revenue Receipts	Page No.	01 Crop Husbandry	03 Animal Husbandry	05 fisheries Husbandry	Total
1	.Audit Recovery	83	3955.02	0.00	0.00	3955.02
2	Other Revenue	84	7539.00	737.00	0.00	8276.00
3	Miscellaneous Receipt	85	0.00	500.00	0.00	500.00
4	Inspection Charges	87	15000.00	0.00	0.00	15000.00
5	Service Charges to Guest House	88	43511.00	0.00	0.00	43511.00
6	Farm Revenue	89	46654.50	0.00	0.00	46654.50
7	Admission Form Fees	90	25325.00	0.00	0.00	25325.00
8	Tender Form Charges	93	6125.00	0.00	0.00	6125.00
9	Rice Seed Sale	94	2133.00	0.00	0.00	2133.00
10	Bank Intrest	95	41353.51	12777.00	8061.00	62191.51
11	Revenue Receipt	96	2464937.83	0.00	0.00	2464937.83
12	Miscellaneous Revenue	97	2634.00	0.00	0.00	2634.00
13	Interest On Investment	98	34601.00	0.00	0.00	34601.00
14	House Rent Receipt	100-213 ,214	580826.00	26208.00	45330.00	652364.00
15	Compensation	101	53730.00	0.00	0.00	53730.00
16	Revenue from Revenue Receipt A/c		31492826.34	494858.10	911273.00	32898957.44
	Total Non Plan Scheme		34821151.20	535080.10	964664.00	363220895.30

Plan Scheme Revenue Receipt

1	Other Revenue	84	1152.50			1152.50
2	House Rent Recovery	100	19862.25			19862.25
	Total Plan Scheme		21014.75			21014.75
	Non Plan & Plan Scheme Total		34842165.95	535080.10	964664	36341910.05

s	Head of Revenue Receipts	Page No.	University Fund	Revenue Receipt		Total
1	Audit Recovery	83	1946.85	0.00		1946.85
2	Other Revenue	84	2697677.00	0.00		2697677.00
3	Building service charges	88	270.00	0.00		270.00
4	Admission fees & Processing fees	91	275000.00	0.00		275000.00
5	Bank Intrest	95	0.00	331878.37		331878.37
6	Revenue Receipt	96	51960416.68	0.00		51960416.68
7	Miscellaneous Revenue	97	550.00	0.00		550.00
8	House Rent Receipt	100	1400.00	0.00		1400.00
	Total University Fund & Revenue Receipt A/c		54937260.50	331878.37		55269138.90

Self Employment Scheme Revenue Receipt

1	Penalty from Contractor	102	2950.00			2950.00
2	Other Revenue	109	49922.00			49922.00
	Total Self Empolyment		52872.00			52872.00
	Earn & Learn Scheme Revenue Receipt	96	13802.15			13802.15
	Total Earn & Learn Scheme		13802.15			13802.15

Sr.No.	Account Head (ICAR & Other)	Page No.	ICAR	GOI	NATP	Total
	Other Revenue	84	3457.50			3457.50
	Rice Seed Sale	94	11257.00			11257.00
	House Rent Recovery	100	64304.75			64304.75
	RCRS, Bhatye Revenue		1077010.05			1077010.05
	Miri Scheme Revenue		59215.00			59215.00
	ICAR, Central Govt. & NATP Total		1215244.30	0.00	0.00	1215244.30

Revenue Receipt from Revenue Receipt Scheme						
1	Other Revenue	84	4.00			4.00
2	Guest House Charges	28	68265.00			68265.00
	Guest House Charges (Comptroller Office)		299930.00			299930.00
	Guest House Service Charges (Comptroller Office)		128070.00			128070.00
	Revenue Receipt from Revenue Receipt Scheme Total		496269.00			496269.00
Sponsored Scheme						
1	Admission Fee	91	92800.00			92800.00
2	Form Fee	92	5100.00			5100.00
	Total Sponsored Scheme		97900.00			97900.00
	Grand Total Revenue Receipt		91655513.93	866958.47	964664.00	93487136.40

Sd/-
Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Statement of Revenue Receipts Expenditure –C

Head of Revue Receipts Expenditure

Non Plan Schemes		01 Crop Husbandry	03 Animal Husbandry	05 fisheries Husbandry	Total
1) Pay & Allowance	20-14	116476452.50	2676534.00	9144143.00	128297129.50
2) Traveling Allowance	30-23	1586452.00	18815.00	155508.00	1760775.00
3) Office Expenses	54-27	10125901.35	120028.00	1020162.00	11266091.35
4) Rent Rate Taxes	143-40	688163.00	1755.00	240403.00	930321.00
5) Hospitality Expanses	134-40	66865.00	202.00	0.00	67067.00
6) Motor vehicle	147-43	1235035.70	0.00	44497.00	1279532.70
7) Pension and Graduaty	25-19	16843391.00	5680994.00	1151020.00	23675405.00
8) Maintenance	156	132.00	0.00	0.00	132.00
9) Recurring Contingency	130-38	1694450.00	185.00	2975310.00	4669945.00
10) Prof.&Spel. Services	133	972886.00	0.00	3781.00	976667.00
11) Honorarium	28	200.00	0.00	0.00	200.00
Total Non Plan Schemes		149689928.55	8498513.00	14734824.00	172923265.55

<u>Plan Schemes</u>					
1) Pay & Allowance	20-14	7172835.50			7172835.50
2) Traveling Allowance	30-23	83964.25			83964.25
3) Maintenance	156-44	9658357.00			9658357.00
4) Motor Vehicle	147-43	31082.25			31082.25
5) Office exp.	54	381316.00			381316.00
6) Recurring Contingency	130	313830.88			313830.88
7) Rent Rates & Taxes	143	806.50			806.50
8) Non Recurring Contingency	196	1636974.00			1636974.00
9) Wages	202	6174.00			6174.00
10)) Material & Supply	212	22333.75			22333.75
<u>Total Plan Schemes</u>		19307674.13			19307674.13
<u>Plan & Non Plan Scheme Total</u>		168997602.68			192230939.68
<u>Self Employment</u>					
1) Honorarium	26	215350.00			215350.00
2) Recurring Contingency	130	2158439.00			2158439.00
<u>Total Self Employment</u>		2373789.00			2373789.00
<u>ATMA</u>					
1) Recurring Contingency	130	403003.00			403003.00
2) Recurring Contingency	196	25000.00			25000.00
<u>Total ATMA</u>		428003.00			428003.00

ICAR , GOI & NATP Schemes		ICAR	GOI	NATP	TOTAL
1) Travelling Allowance	30-23	280063.75	15960.00	132271.00	428294.75
2) Wages	202	58020.00	0.00	0.00	58020.00
3) Recurring Contingency	130-38	6158901.62	1016589.00	4420721.00	11596211.62
4) Office Expanses	54	191363.50	2800.00	1000.00	195163.50
5) Motor Vehicle	147-43	115722.75	0.00	0.00	115722.75
6) Material & Supply	212	241729.25	178850.00	0.00	420579.25
7) Maintenance	156	1057060.00	75147.00	0.00	1132207.00
8) Pay & Allownces	20-14	13959437.50	670008.00	0.00	14629445.50
9) Hospitality Expenses	132	2500.00	0.00	0.00	2500.00
10) Rent, Rate & Taxes	143	9833.50	0.00	0.00	9833.50
11) Non-recurring Contingency	196	1332581.00	48275.00	0.00	1380856.00
12) Honorarium	26	0.00	15474.00	0.00	15474.00
Total ICAR , GOI & NATP Schemes		23407212.87	2023103.00	4553992.00	29984307.87
<u>Sponsored</u>					
1) Recurring Contingency	130-38	3404910.00			3404910.00
2) Pay & Allowances	20	222024.00			222024.00
3) Wages	202	12236.00			12236.00
4) Office Expanses	54	34326.00			34326.00
5) Honorarium	26	68500.00			68500.00
6) Material & Supply	212-82	278634.00			278634.00

7) Motor Vehicle	147-43	644118.00			644118.00
8) Non-recurring Contingency	196	201089.00			201089.00
9) Transferred to Yashwantrao Open University	252	261470.00			261470.00
<u>Sponsored Scheme Total</u>		5127307.00			5127307.00
Revenue Receipt Expenditure					
1) Wages	202-81	16078810.00			16078810.00
2) Material & Supply	212-82	8846932.40			8846932.40
3) Maintenance	156-44	1924243.60			1924243.60
4) Recurring Contingency	130-38	2813279.60			2813279.60
5) Office Expenses	54	1243177.00			1243177.00
6) Guest House Expenses	57	187299.00			187299.00
7) Salary	20-14	8498880.50			8498880.50
8) Travelling Allowance	30	16732.00			16732.00
9) Hospality Expenses	132	3958.50			3958.50
10) Rent, Rate & Taxes	143	44157.00			44157.00
11) Motor Vehicle	147	354303.90			354303.90
12) Transferred to Nagpur Veterinary Science University	242	25000.00			25000.00
13) Not Received investment	248	60000.00			60000.00
14) Investment Rectification Entry	249	3114635.00			3114635.00
15) Transferred to University Fund	216	47559859.24			47559859.24
Total Revenue Receipt Expenditure		90771267.74			90771267.74

Self Employment					
1) Recurring Contingency	130	149579.00			149579.00
Total Self Employment		149579.00			149579.00
Earn & Learn Scheme					
1) Recurring Contingency	130	5983.00			5983.00
Total Earn & Learn Scheme		5983.00			5983.00
University Fund Expenses		University Fund	Revenue Account		
Office Expenses	54	3893.00	709.00		4602.00
Total University Fund & Revenue Account Expenses		3893.00	709.00		4602.00
GRAND TOTAL		291264637.29	10522325.00	19288816.00	321075778.29

Sd/-
Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Statement of Capital Account –D

Receipt

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
1. Material & Supply	29	42014.00	0.00	0.00	42014.00
2. Live Stock	30	570.00	0.00	0.00	570.00
Total		42584.00	0.00	0.00	42584.00

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Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Statement of Capital Account –D

Expenditure

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
1. Furniture	59	1573453.00	0.00	12668.00	1586121.00
2. Dead Stock	60	197797.00	75000.00	2413.00	275210.00
3. Material & Supply	76	8405489.00	10367.00	282753.00	8698609.00
4. Computer	62	399690.00	0.00	0.00	399690.00
5. Construction	71	90887.00	0.00	0.00	90887.00
6. Live Stock	75	7230.00	0.00	0.00	7230.00
7. Books	83	399830.00	0.00	0.00	399830.00
Total Non Plan		11074376.00	85367.00	297834.00	11457577.00
Plan					
1. Furniture	59	299909.00			299909.00
2. Material & Supply	76	315504.00			315504.00
3. Construction	71	2344239.00			2344239.00
4. Books	83	99700.00			99700.00
Total Plan		3059352.00			3059352.00
Non Plan & Plan Total		14133728.00	85367.00	297834.00	14516929.00
ICAR, GOI & NATP					
		ICAR	GOI	NATP	TOTAL
1. Furniture	59	0.00	0.00	114900.00	114900.00
2. Material & Supply	76	556800.00	58196.00	656531.00	1271527.00
3. Construction	71	5865654.00	879616.00	1687847.00	8433117.00
4. Books	83	177846.00	0.00	25030.00	203776.00
5. Land	74	0.00	343466.00	37869.00	381335.00
Total Plan		6601200.00	1281278.00	2522177.00	10404655.00
Agency Sponsors Scheme					
1. Books	83	129393.00			129393.00
Total		129393.00			129393.00
Grand Total		20864321.00	1366645.00	2820011.00	25050977.00

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Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Suspense Accounts – E

Receipt

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
Non Plan	108	1447.40			1447.40
Total Non Plan		1447.40	0.00	0.00	1447.40

Expenditure

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
Non Plan	191	893.00			893.00
Total Non Plan		893.00	0.00	0.00	893.00
Revenue					
Revenue	191	445.00			445.00
Revenue Total		445.00			445.00
Grand Total		1338.00	0.00	0.00	1338.00

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Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Suspense Accounts – E
Salary Suspense
Receipt

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
Non Plan	75	67301080.00	1132723.00		68433803.00
Total Non Plan		67301080.00	1132723.00	0.00	68433803.00
Plan					
Plan	75	476274.75			476274.75
Total Plan		476274.75			476274.75
Non Plan & Plan Total	75	67777354.75	1132723.00	0.00	68910077.75
ICAR, GOI & NATP		ICAR	GOI	NATP	TOTAL
ICAR, GOI & NATP	75	1570886.25		276111.00	1846997.25
ICAR, GOI & NATP Total		1570886.25	0.00	276111.00	1846997.25
Agency Sponsors Scheme	75	8522.00	0.00	0.00	8522.00
Total Plan		8522.00	0.00	0.00	8522.00
Grand Total		69356763.00	1132723.00	276111.00	70765597.00

Sd/-
Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Suspense Accounts – E
Salary Suspense
Expenditure

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
Non Plan	192	54533001.00	1132723.00		55665724.00
Total Non Plan		54533001.00	1132723.00	0.00	55665724.00
Plan	192	476274.75			476274.75
Total Plan		476274.75	0.00	0.00	476274.75
Non Plan & Plan Total	192	55009275.75	1132723.00	0.00	56141998.75
ICAR, GOI & NATP		ICAR	GOI	NATP	TOTAL
ICAR, GOI & NATP	192	1428824.25	142062.00	276111.00	1846997.25
ICAR, GOI & NATP Total		1428824.25	142062.00	276111.00	1846997.25
Agency Sponsors Scheme	192	8522.00			8522.00
Total		8522.00	0.00	0.00	8522.00
Revenue Receipt	192	12768079.00	0.00	0.00	12768079.00
Grand Total		69214701.00	1274785.00	276111.00	70765597.00

Sd/-
Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Advances Statement – E
Receipt

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
1. Festival Advance	76	1030470.00	18900.00	43950.00	1093320.00
2. Contingency Advance	77	77767.00	2455.00	0.00	80222.00
3. Travelling Advance	78	7000.00	0.00	0.00	7000.00
Total Non Plan		1115237.00	21355.00	43950.00	1180542.00
Plan					
1. Festival Advance	76	15810.00			15810.00
2. Contingency Advance	77	9911.00			9911.00
3. Travelling Advance	78	3785.00			3785.00
Total Plan		29506.00			29506.00
Non Plan & Plan Total		1144743.00	21355.00	43950.00	1210048.00
ICAR, GOI & NATP		ICAR	GOI	NATP	TOTAL
1. Festival Advance	76	51420.00	0.00	0.00	51420.00
2. Contingency Advance	77	47383.00	0.00	88133.00	135516.00
3. Travelling Advance	78	17155.00	0.00	4000.00	21155.00
ICAR, GOI & NATP Total		115958.00	0.00	92133.00	208091.00
Agency Sponsors Scheme		Agency			Total
Contingency Advance	77	62475.00			62475.00
Total Plan		62475.00	0.00	0.00	62475.00
Self Employment Scheme		Self Employment			Total
Contingency Advance	77	2150.00			2150.00
Total Employment		2150.00			2150.00
Revenue Receipt		Revenue Receipt			Total
Contingency Advance	77	187476.00			187476.00
Total Revenue Receipt		187476.00			187476.00
Grand Total		1512802.00	21355.00	136083.00	1670240.00

Sd/-
Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Advances Statement – E
Expenditure

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
1. Festival Advance	197	351000.00	4500.00	13500.00	369000.00
2. Pay Advance	198	7500.00	0.00	0.00	7500.00
3. Contingency Advance	199	77767.00	2455.00	0.00	80222.00
4. Travelling Advance	200	7000.00	0.00	0.00	7000.00
Total Non Plan		443267.00	6955.00	13500.00	463722.00
Plan					
1. Festival Advance	197	7875.00			7875.00
2. Contingency Advance	199	9911.00			9911.00
3. Travelling Advance	200	3785.00			3785.00
Total Plan		21571.00			21571.00
Non Plan & Plan Total		464838.00	6955.00	13500.00	485293.00
ICAR, GOI & NATP		ICAR	GOI	NATP	TOTAL
1. Festival Advance	197	23625.00	0.00	0.00	23625.00
2. Contingency Advance	199	43383.00	4000.00	88133.00	135516.00
3. Travelling Advance	200	11355.00	5800.00	4000.00	21155.00
ICAR, GOI & NATP Totals		78363.00	9800.00	92133.00	180296
Agency Sponsors Scheme		Agency			Total
Contingency Advance	199	62475.00			62475.00
Total		62475.00			62475.00
Self Employment Scheme		Self Employment			Total
Contingency Advance	199	2150.00			2150.00
Total Employment		2150.00			2150.00
Revenue Receipt		Revenue Receipt			Total
Contingency Advance	199	187476.00			187476.00
Total Revenue Receipt		187476.00			187476.00
Grand Total		795302.00	16755.00	105633.00	917690.00

Sd/-
Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Other Recovery Statement – P
Receipt

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
1. General Provident Fund	45	11674516.00	166006.00	690740.00	12531262.00
2. Govt. General Provident Fund	46	119500.00	0.00	0.00	119500.00
3. Income Tax	47	4134683.00	12300.00	0.00	4146983.00
4. Profession Tax	48	2419925.00	46570.00	0.00	2466495.00
5. CTDRD	49	818635.00	75.00	0.00	818710.00
6. LIC	50	2683363.00	22314.00	0.00	2705677.00
7. Group Insurance Scheme	51	764234.00	9092.00	70965.00	844291.00
8. Govt. GIS	52	3720.00	0.00	0.00	3720.00
9. KKV, Society	53	18972316.00	183583.00	0.00	19155899.00
10. BVC, Society	54	109032.00	0.00	0.00	109032.00
11. Postal Insurance	55	702291.00	176.00	0.00	702467.00
12. Bank Loan	56	2033000.00	0.00	0.00	2033000.00
13. House Bulding Advance	58	196725.00	0.00	0.00	196725.00
14. Govt. House Bulding Advance	59	23957.00	0.00	0.00	23957.00
15. Co-Oprative Store	60	287031.00	0.00	0.00	287031.00
16. HDFC	61	400900.00	0.00	0.00	400900.00
17. Tax For Contractor	62	12845.00	0.00	0.00	12845.00
18. Computer Loan	63	3150.00	0.00	0.00	3150.00
19. Earth Quke Fund	64	518.00	0.00	0.00	518.00
Total Non Plan		45360341.00	440116.00	761705.00	46562162.00
Plan					
1. General Provident Fund	45	384890.00			384890.00
2. Income Tax	47	29129.75			29129.75
3. Profession Tax	48	13569.50			13569.50
4. CTDRD	49	3140.00			3140.00
5. LIC	50	41632.50			41632.50
6. Group Insurance Scheme	51	41726.25			41726.25
7. KKV, Society	53	94742.75			94742.75
8. Postal Insurance	55	1968.00			1968.00

9. Bank Loan	56	12005.00			12005.00
10. RDCC, Bank Dapoli	57	90.00			90.00
Total Plan		622893.75			622893.75
Non Plan & Plan Total		45983234.75	440116.00	761705.00	47185055.75
ICAR, GOI & NATP		ICAR	GOI	NATP	TOTAL
1. General Provident Fund	45	678820.00	0.00	0.00	678820.00
2. Income Tax	47	87389.25	0.00	9705.00	97094.25
3. Profession Tax	48	43413.50	0.00	6855.00	50268.50
4. CTDRD	49	9420.00	0.00	0.00	9420.00
5. LIC	50	124897.50	0.00	0.00	124897.50
6. Group Insurance Scheme	51	62066.75	0.00	0.00	62066.75
7. KKV, Society	53	284228.25	0.00	0.00	284228.25
8. Postal Insurance	55	5904.00	0.00	0.00	5904.00
9. Bank Loan	56	36015.00	0.00	0.00	36015.00
10. RDCC, Bank Dapoli	57	270.00	0.00	0.00	270.00
ICAR, GOI & NATP Total		1332424.25	0.00	16560.00	1348984.25
Agency Sponsors Scheme		Agency			Total
Profession Tax	48	60.00			60.00
Total Agency Sponser		60.00			60.00
Govt. Refund		University Fund			Total
House Building Advance	58	237125.00			237125.00
House Building Advance Excess	112	580.00			580.00
Total Govt. Refund		237705.00			237705.00
Grand Total		47553424.00	440116.00	778265.00	48771805.00

Sd/-
Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Other Recovery Statement – P
Expenditure

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
1. General Provident Fund	157	10198252.00	0.00	3196720.00	13394972.00
2. Govt. General Provident Fund	158	119500.00	0.00	0.00	119500.00
3. Income Tax	159	4134683.00	12300.00	0.00	4146983.00
4. Profession Tax	160	2419925.00	46570.00	0.00	2466495.00
5. CTDRD	161	818635.00	75.00	0.00	818710.00
6. LIC	162	2683363.00	22314.00	0.00	2705677.00
7. Group Insurance Scheme	163	672209.00	11942.00	248048.00	932199.00
8. Govt. GIS	164	3720.00	0.00	0.00	3720.00
9. KKV, Society	165	18972316.00	183583.00	0.00	19155899.00
10. BVC, Society	166	109032.00	0.00	0.00	109032.00
11. Postal Insurance	167	702291.00	176.00	0.00	702467.00
12. Bank Loan	168	2033000.00	0.00	0.00	2033000.00
13. Computer Loan	170	3150.00	0.00	0.00	3150.00
14. House Bulding Advance	171	196725.00	0.00	0.00	196725.00
15. Govt. House Bulding Advance	172	23957.00	0.00	0.00	23957.00
16. Co-Oprative Store	173	287031.00	0.00	0.00	287031.00
17. HDFC	174	400900.00	0.00	0.00	400900.00
18. Earth Quke Fund	175	518.00	0.00	0.00	518.00
19. Tax For Contractor	176	31902.00	0.00	0.00	31902.00
Total Non Plan		43811109.00	276960.00	3444768.00	47532837.00
Plan					
1. Income Tax	159	29129.75			29129.75
2. Profession Tax	160	13569.50			13569.50
3. CTDRD	161	3140.00			3140.00
4. LIC	162	41632.50			41632.50
5. KKV, Society	165	94742.75			94742.75
6. Postal Insurance	167	1968.00			1968.00
7. Bank Loan	168	12005.00			12005.00
8. RDCC, Bank Dapoli	169	90.00			90.00

Total Plan		196277.50			196277.50
Non Plan & Plan Total		44007386.50	276960.00	3444768.00	47729114.50
ICAR, GOI & NATP		ICAR	GOI	NATP	TOTAL
1. General Provident Fund	157	127590.00	0.00	0.00	127590.00
2. Income Tax	159	87389.25	0.00	9705.00	97094.25
3. Profession Tax	160	40708.50	2705.00	6855.00	50268.50
4. CTDRD	161	9420.00	0.00	0.00	9420.00
5. LIC	162	124897.50	0.00	0.00	124897.50
6. Group Insurance Scheme	163	16425.00	0.00	0.00	16425.00
7. KKV, Society	165	284228.25	0.00	0.00	284228.25
8. Postal Insurance	167	5904.00	0.00	0.00	5904.00
9. Bank Loan	168	36015.00	0.00	0.00	36015.00
10. RDCC, Bank Dapoli	169	270.00	0.00	0.00	270.00
ICAR, GOI & NATP Total		732847.50	2705.00	16560.00	752112.50
Agency Sponsors Scheme		Agency			Total
Profession Tax	160	60.00			60.00
Total Agency Sponser		60.00			60.00
Govt. Refund		University Fund			Total
House Building Advance	171	237125.00			237125.00
Total Govt. Refund		237125.00			237125.00
Chief Minister Relief Fund	250	3418.00			3418.00
Total Chief Minister Relief Fund		3418.0			3418.0
Grand Total		44980837.00	279665.00	3461328.00	48721830.00

Sd/-
Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Deposit Statement – F
Receipt

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
1. Other Deposit	66	39370.00	0.00	0.00	39370.00
2. Tender Deposit	67	86400.00	1500.00	0.00	87900.00
3. Security Deposit	68	1428745.00	0.00	0.00	1428745.00
4. EMD Deposit	69	671399.00	0.00	0.00	671399.00
5. Deposit	71	10000.00	0.00	500.00	10500.00
6. Mess Deposit	72	11100.00	0.00	0.00	11100.00
7. Withiled Amount	73	318158.00	0.00	0.00	318158.00
Total Non Plan		2565172.00	1500.00	500.00	2567172.00
ICAR, GOI & NATP		ICAR	GOI	NATP	TOTAL
Other Deposit	66	10000.00			10000.00
ICAR, GOI & NATP Total		10000.00	0.00	0.00	10000.00
Revenue Receipt		Revenue			
Tender Deposit	67	69050.00			69050.00
Total		69050.00			69050.00
University Fund		1046000.00			1046000.00
Grand Total		3690222.00	1500.00	500.00	3692222.00

Sd/-
Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Deposit Statement – F
Expenditure

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
1. Other Deposit	179	51300.00	0.00	18300.00	69600.00
2. Withiled Amount	180	347220.00	0.00	0.00	347220.00
3. EMD Deposit	181	594476.00	0.00	0.00	594476.00
4. Deposit	182	3570.00	0.00	0.00	3570.00
5. Tender Deposit	183	145300.00	1500.00	0.00	146800.00
6. Security Deposit	184	730291.00	0.00	0.00	730291.00
7. Deposit Rufund	185	17700.00	0.00	0.00	17700.00
Total Non Plan		1889857.00	1500.00	18300.00	1909657.00
Revenue Receipt		Revenue			
1. Tender Deposit	183	119000.00			119000.00
2. Security Deposit	184	51120.00			51120.00
3. Mess Deposit	187	600.00			600.00
Total		170720.00			170720.00
Grand Total		2060577.00	1500.00	18300.00	2080377.00

Sd/-
Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Refundable Deposit Statement – A
Receipt

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
Non Plan	70	400.00			400.00
Total Non Plan		400.00	0.00	0.00	400.00

Expenditure

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
Non Plan	186	400.00			400.00
Total Non Plan		400.00	0.00	0.00	400.00

Sd/-
 Comptroller
 Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Scollership Statement – H
Receipt

Non Plan		01 Crop Husbandry	03 Animal Husbandry	05 Fisheries Husbandry	Total
1. Stappend/Scollership	103	8340.00		3248.00	11588.00
2. ICAR Scollership	105	5440.00		0.00	5440.00
Total Non Plan		13780.00	0.00	3248.00	17028.00
ICAR, GOI & NATP		ICAR	GOI	NATP	TOTAL
Stappend/Scollership	103	3215.00			3215.00
ICAR, GOI & NATP Total		3215.00	0.00	0.00	3215.00
Agency Sponser Scheme		Sponser			Total
Scollership/Awards	104	1500.00			1500.00
Total		1500.00			1500.00
Govt. Refund		PLA			Total
Stappend/Scollership	103	7000.00			7000.00
Govt. Total Refund		7000.00			7000.00
Grand Total		25495.00	0.00	3248.00	28743.00

Sd/-
Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Scollership Statement – H
Expenditure

Non Plan		01 Crop Husbundry	03 Animal Husbundry	05 Fisheries Husbundry	Total
1. Stapend/Scollership	193	181062.00		47811.00	228873.00
Total Non Plan		181062.00	0.00	47811.00	228873.00
Plan		01 Crop Husbundry			Total
1. Stapend/Scollership	193	92479.75			92479.75
Total Non Plan		92479.75			92479.75
Non Plan & Plan Total		273541.75	0.00	47811.00	321352.75
ICAR, GOI & NATP		ICAR	GOI	NATP	TOTAL
1. Stapend/Scollership	193	350929.25			350929.25
2. MCM Scollership transfer to Nagpur	242	201400.00			201400.00
ICAR, GOI & NATP Total		552329.25	0.00	0.00	552329.25
Agency Sponser Scheme		Sponser			Total
1. Stapend/Scollership	193	12000.00			12000.00
2. Scollership/Awards	194	6500.00			6500.00
Total		18500.00	0.00	0.00	18500.00
Govt. Refund		PLA			Total
Stapend/Scollership	193	7000.00			7000.00
Govt. Total Refund		7000.00	0.00	0.00	7000.00
Grand Total		851371.00	0.00	47811.00	899182.00

Sd/-
Comptroller
Dr.B.S.K.K.V. Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
FIXED ASSETS STATEMENT

	Opening Bal	Add	Total	Less	Balance
Plan /Non-Plan					
1. Land	14605584.40	0.00	14605584.40		14605584.40
2. Bldg. & Const	196970716.92	2435126.00	199405842.92		199405842.92
3. Tractors	5101627.94		5101627.94		5101627.94
4. Dead Stock	14212587.18	275210.00	14487797.18		14487797.18
5. Irrigation	5904701.50		5904701.50		5904701.50
6. Publication	9866418.49		9866418.49		9866418.49
7. Equipments & Machines	26038519.30	9014113.00	35052632.30	42014.00	35010618.30
8. Live Stock	1566566.57	7230.00	1573796.57	570.00	1573226.57
9. Vehicles	9435832.01		9435832.01		9435832.01
10. Furniture	4158424.75	1886030.00	6044454.75		6044454.75
11. Basic Facilities	1380051.25		1380051.25		1380051.25
12. Books & Periodicals	1132525.00	499530.00	1632055.00		1632055.00
13. Computer	4830327.00	399690.00	5230017.00		5230017.00
14. Suspense	-3000.00		-3000.00		-3000.00
15. Television	31050.00		31050.00		31050.00
TOTAL	295231932.31	14516929.00	309748861.31	42584.00	309706277.31
State Govt. Sponsored Scheme					
1. Books	0.00	129393.00	129393.00	0.00	129393.00
	0.00	129393.00	129393.00	0.00	129393.00
ICAR					
1. Dead Stock	1526900.47		1526900.47	0.00	1526900.47
2. Publications	3427879.70		3427879.70	0.00	3427879.70
3. Books	1697054.90	203776.00	1900830.90	0.00	1900830.90
4. Machines & Equipment	15017473.54	1271527.00	16289000.54	0.00	16289000.54
5. Bldg. & Const	30391460.08	8433117.00	38824577.08	0.00	38824577.08
6. Vehicles	1276817.00		1276817.00	0.00	1276817.00
7. Computer	4030753.50		4030753.50	0.00	4030753.50
8. Furniture	990743.50	114900.00	1105643.50	0.00	1105643.50
9. Land	0.00	381335.00	381335.00	0.00	381335.00
TOTAL	58359082.69	10404655.00	68763737.69	0.00	68763737.69

Sponsored Schemes					
1. Vehicles	250465.00		250465.00		250465.00
2. Furniture	83664.00		83664.00		83664.00
3. Building	5056354.18		5056354.18		5056354.18
4. Dead Stock	45482.00		45482.00		45482.00
5. Equipment & Machines	1246411.00		1246411.00		1246411.00
6. Well Const.	707817.00		707817.00		707817.00
7. Nursery Shed	38499.00		38499.00		38499.00
8. Publications	38394.80		38394.80		38394.80
9. Well Const.	250690.70		250690.70		250690.70
10. Drip Irrigation	29745.00		29745.00		29745.00
11. Tractors	1344307.00		1344307.00		1344307.00
Total Sponsored	9091829.68	0.00	9091829.68	0.00	9091829.68
Work & Const. from Revenue Receipts					
Well Const.	175037.00	0.00	175037.00		175037.00
TOTAL	175037.00		175037.00		175037.00
Employment					
Furniture	15877.00		15877.00		15877.00
Tools & Equipment	123217.00		123217.00		123217.00
Live Stock	33519.00		33519.00		33519.00
Total	172613.00	0.00	172613.00	0.00	172613.00
GRAND TOTAL	363030494.68	24921584.00	387952078.68	42584.00	387909494.68

Sd/-
Comptroller
Dr.B.S.K.K.V.Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Income & Expenditure Account KV 36

Expenditure			Income		
State Government	A			A	
Revenue Receipts Expenditure			State Govt. Grants & Revenue Receipts		
1. Non -Plan		172923265.55	1.State Govt. Grants		
a) 01 Crop Husbandry	149689928.55		Non Plan		171607000.00
b) 03 Animal Husbandry	8498513.00		a) 01 Crop Husbandry	151445000.00	
c) 05 Fisheries Husbandry	14734824.00		b) 03 Animal Husbandry	7670000.00	
2. Plan		19307674.13	c) 05 Fisheries Husbandry	12492000.00	
3. Grant to Agril. College					
01 Crop Husbandry		2170000.00	2.State Govt. Sponsored Scheme		88500.00
4. Scholarship		228873.00	3.Plan Scheme		35530000.00
01 Crop Husbandry	181062.00		01 Crop Husbandry	35530000.00	
05 Fisheries Husbandry	47811.00		4.Non-Plan Scheme Revenue Receipt		36320895.30
5. PLA		7000.00	a) 01 Crop Husbandry	34821151.20	
6.Scholarship for Plan scheme		92479.75	b) 03 Animal Husbandry	535080.10	
7.Exp. From Revenue Receipt			c) 05 Fisheries Husbandry	964664.00	
01 Crop Husbandry		90771267.74	5. Plan Scheme Revenue Receipt		21014.75
8. ATMA		428003.00	6.Scholarship for Plan scheme		17028.00
9. Self Employment		2373789.00	a) 01 Crop Husbandry	13780.00	
10. Exp. From University Fund		4602.00	b) 03 Animal Husbandry	3248.00	
			7. PLA		7000.00
			8.Revenue Receipts		496269.00
			9. University Fund Revenue Receipt		54937260.53
			10. Int. from revenue receipt		331878.37
Total		288306954.17	Total		299356845.95

Income Excess Exp. Cr. to Balance sheet.		11049891.78			
Total		299356845.95			299356845.95
	B			B	
ICAR & GOI Schemes		30536637.12			
ICAR Expenditure	23407212.87				35238367.00
ICAR Scholarship	552329.25		Grants from ICAR	35238367.00	
NATP	4553992.00				1836199.30
GOI Sponsered scheme	2023103.00		ICAR Scholarship	617740.00	
Total		30536637.12	ICAR Scholarship Deposits	3215.00	
Income Excess Exp. Cr. to B/sheet.		6537929.18	Revenue Receipts	1215244.30	
			Total		37074566.30
TOTAL		37074566.30	TOTAL RECEIPTS		37074566.30
	D			D	
Agency Sponsored Scheme		5139307.00	Grant for Agency Sponsored Schemes	15335516-85	15570368.85
Sponsored Schemes Expenditure	5127307.00		Scholarships	15000.00	
Exp. on Scholarship	12000.00		Revenue Receipts	97900.00	
Total		5139307.00	Scholarship Deposits	121952.00	
Income Excess Exp. Cr. to Balance sheet.		10431061.85			
Total		15570368.85	Total		15570368.85

sd/-

Dist. Audit Officer

Local Fund Accounts, Dapoli

sd/-

Joined Chief Auditor (Senior)

Local Fund Accounts, Navi Mumbai

sd/-

Comptroller

Dr.Balasaheb Sawant Konkarn Krishi Vidyapeeth ,Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Assets & Liability Statement KV - 37

Funds and Liabilities			Assets and Properties		
1.Capital Account(A)		344060161.66	1. Univ. Fixed Assets(A)		310183320.31
Opening Balance	336955093.13		Opening Balance	295579582.31	
Excess Exp. Cr. to B/sheet.	10578068.53		Expenditure	14646322.00	
Non Plan Scheme Refund	1958000.00		Receipts	42584.00	
Plan Scheme Refund		1515000.00			68763737.69
2.Capital Account(B)		73729295.23	Opening Balance		58359082.69
Opening Balance	66857979.20		Expenditure	10404655.00	
Excess Exp. Cr. to B/sheet.	7009752.43		Receipts	0.00	
Refund (-)	138436.40		3. Agency Sponsored Schemes		9091829.68
3.Capital Account(C)		38537028.76	Opening Balance		9091829.68
Opening Balance	28142425.21		Expenditure	0.00	
Excess Exp. Cr. to B/sheet.	10431061.85		Receipts	0.00	
Refund (-)	36458.30		4. Advances		3774004.01
			Opening Balance		3766504.01
4. Stock Suspense		85408.77	Expenditure		517190.00
Opening Balance	85408.77		Receipts	509690.00	
5.Bank Loan		0.00	5. Permanent Advance		133943.40
Opening Balance	0.00		Opening Balance		133943.40
Receipts	2081020.00		Expenditure		0.00
Expenditure	2081020.00		Receipts		0.00
6.Professional Tax		528.00	6.R.D.C.C.Bank Dapoli		0.00
Opening Balance	528.00		Opening Balance		0.00
Receipts	2530393.00		Expenditure		360.00
Expenditure	2530393.00		Receipts		360.00

7.G.I.S.		311.40	7. Employees Welfare Fund		480.00
Opening Balance	311.40		Opening Balance	480.00	
Receipts	2872207.00		Expenditure	0.00	
Expenditure	2872207.00		Receipts	0.00	
8.Deposits		11520837.46	8.Nursery E.G.S.		175080.65
Opening Balance	9908992.46		Opening Balance	78373.65	
Receipts	3692222.00		Expenditure	149579.00	
Expenditure	2080377.00		Receipts	52872.00	
9.Revolving Fund		38234070.71	9. Income Tax		925.00
Opening Balance	36791975.01		Opening Balance	925.00	
Receipts	4832361.10		Expenditure	4273207.00	
Expenditure	1970185.40		Receipts	4273207.00	
Refund	300000.00		10.N.S.S.		191700.90
Refund to MPV Nagpur	1120080.00		Opening Balance	156895.90	
10.Sakhaloli Dam Fund		6506447.00	Expenditure	88805.00	
Opening Balance	6506447.00		Receipts	0.00	
11.Postal Insurance		195.00	Grants	54000.00	
Opening Balance	195.00		11.Home Building Advance Refund		2650.00
Receipts	710339.00		Opening Balance	2650.00	
Expenditure	710339.00		Receipts	237125.00	
12. Computer Loan		0.00	Expenditure	237125.00	
Opening Balance	0.00		12.BVC Co-op Cr.Society		0.00
Receipts	3150.00		Opening Balance	0.00	
Expenditure	3150.00		Receipts	109032.00	
13. Awards		192130.05	Expenditure	109032.00	
Opening Balance	195630.05		13. G. P. F		3206806.57

Receipts	0.00		Opening Balance	3279216.57	
Expenditure	3500.00		Receipts	13522562.00	
14. Hexamar		9321.00	Expenditure	13594972.00	
Opening Balance	9321.00		14. Pension & Leave Encashment		456391.00
15. Post Graduation Research Fellowship		13500.00	Opening Balance	456391.00	
Opening Balance	13500.00		15. House Building		4175.65
16. Dr. M. M. Kibe		12225.00	Opening Balance	4755.65	
Opening Balance	13725.00		Receipts	196725.00	
Receipts	1500.00		Expenditure	197305.00	
Expenditure	3000.00		16. KKV Sociecty		0.00
17. Suspense Account		48349.21	Opening Balance	0.00	
Opening Balance	48239.81		Receipts	19534870.00	
Receipts	1447.40		Expenditure	19534870.00	
Expenditure	1338.00		17. Co-op Store		0.00
18. Festival Advance		1220881.00	Opening Balance	0.00	
Opening Balance	460831.00		Receipts	287031.00	
Receipts	1160550.00		Expenditure	287031.00	
Expenditure	400500.00		18. ASPEE		1944.00
19. H.D.F.C.		0.00	Opening Balance	1944.00	
Opening Balance	0.00		Expenditure	0.00	
Receipts	400900.00		Grants	0.00	
Expenditure	400900.00		Receipts	0.00	
20. Salary Suspense		287763.00	19. University Asset Deposit		100000.00
Opening Balance	287763.00		Opening Balance	100000.00	
Receipts	70765597.00		Expenditure	400.00	
Expenditure	70765597.00		Receipts	400.00	
21. CTD/RD		180.00			

Opening Balance	180.00		20. GIS		276579.00
Receipts	831270.00		Opening Balance	276039.00	
Expenditure	831270.00		Expenditure	948624.00	
22- Chief Minister Fund		5087.00	Receipts	948084.00	
Opening Balance	8505.00		21. Tax Recovery From Contractor		19057.00
Receipts	518.00		Opening Balance	0.00	
Expenditure	3936.00		Expenditure	31902.00	
23.Govt. GPF		0.00	Receipts	12845.00	
Opening Balance	0.00		22. BVC Loan		8500000.00
Receipts	119500.00		25. Closing Balance		109583903.54
Expenditure	119500.00				
24.Govt. GIS		0.00			
Opening Balance	0.00				
Receipts	3720.00				
Expenditure	3720.00				
25.Govt. House Building Advt.		0.00			
Opening Balance	0.00				
Receipts	23957.00				
Expenditure	23957.00				
26. Earn & Learn		2808.15			
Opening Balance	-5011.00				
Receipts	13802.15				
Expenditure	5983.00				
Grand Total		514466528.40	Grand Total		514466528.40

sd/-

Dist. Audit Officer

Local Fund Accounts, Dapoli

sd/-

Joined Chief Auditor (Senior)

Local Fund Accounts, Navi Mumbai

sd/-

Comptroller

Dr.Balasaheb Sawant Konkani Krishi Vidyapeeth ,Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Pre Audit Unit Accounts

Pre-Audit Unit, Dapoli	Opening Balance	Current Year IOR	Total	Exess	Closing Balance
Areacanut Research Station, Shrivardhan	104310.35	515000.00	619310.35	-463077.00	156233.35
Soil Conservation Research Station, Awashi	11856.11	1550000.00	1561856.11	-1503246.00	58610.11
Trail Cum Demonstration Farm Repoli	177393.23	1550000.00	1727393.23	-1591483.72	135909.51
Agriculture school, Roha	13647.96	3025000.00	3038647.96	-2999385.80	39262.16
Agriculture College, Dapoli	380403.83	6060000.00	60980403.83	-59895163.90	1085239.93
Production Of Beeder seed & Pulses, Revolving fund	658025.45	0.00	658025.45	180681.00	838706.45
Central Experiment Station, Wakawali	509166.29	34050000.00	34559166.29	-33673816.90	885349.39
National Seed Project Revolving Fund	374082.62	0.00	374082.62	282661.50	656744.12
Vice Chancellor Office Dapoli	147703.32	78950000.00	79097703.32	-77847811.90	1249891.42
College of agriculture, engineering and technology Dapoli	372237.65	17400000.00	17772237.65	-17009075.00	763162.65
A.T.I.C. Revolving fund	637206.50	0.00	637206.50	214587.00	851793.50
Pre-Audit Unit, Dapoli Total	3386033.31	197640000.00	201026033.31	-194305130.72	6720902.59
Pre-Audit Unit, BVC, Mumbai					
Bombay Veterinary College, Mumbai	4068690.14	6645000.00	10713690.14	-10606678.00	107012.14
Mali Training, Goregaon, Mumbai	236162.00	0.00	236162.00	0.00	236162.00
Tarapowala Marine Biological Research Station	154958.72	4110000.00	4264958.72	-4237083.00	27875.72
Agriculture Research Station, Karjat	1278663.08	17200000.00	18478663.08	-18361131.00	117532.08
Khar Land Research Station, Panvel	601053.81	6000000.00	6601053.81	-6433770.00	167283.81
Revolving Fund, Karjat	39429.00	0.00	39429.00	50.00	39479.00
Revolving Fund, Karjat, Mashroom Seed Breeding	415225.00	0.00	415225.00	-4131.00	411094.00
Agriculture Research Station, Palghar	358685.75	3525000.00	3883685.75	-3815338.00	68347.75
Pre-Audit Unit, BVC, Mumbai Total	7152867.50	37480000.00	44632867.50	-43458081.00	1174786.50

Pre-Audit Unit, Fisheries College, Ratnagiri					
Agriculture School, Lanja	403928.18	3850000.00	4253928.18	-3935662.60	318265.58
Krushi Vidnyan Kendra, Shirgaon	95743.19	2250000.00	2345743.19	-2259039.50	86703.69
Revolving Fund Krushi Vidnyan Kendra, Shirgaon	17787.90	595000.00	612787.90	-581320.40	31467.50
Revolving Fund Agriculture Research Station, Shirgaon	13301.15	0.00	13301.15	0.00	13301.15
Fisheries College, Shirgaon, Ratnagiri	624968.12	23430000.00	24054968.12	-23547670.25	507297.87
Earn & Learn Revolving Fund	17257.00	0.00	17257.00	0.00	17257.00
PPA Lanja PLA Account	0.00	0.00	0.00	0.00	0.00
Pre-Audit Unit, Fisheries College, Ratnagiri	1172985.54	30125000.00	31297985.54	-30323692.75	974292.79
Pre-Audit Unit, Vengurla					
Regional Fruit Research Station, Vengurla	203230.41	18300000.00	18503230.41	-18114118.75	389111.66
Agriculture Research Station, Phondaghat	354384.49	1750000.00	2104384.49	-1789659.22	314725.27
Cattle Breeding Farm, Nileli	68452.05	2875000.00	2943452.05	-2460686.10	482765.95
Mango Sub-Research Station, Girye	119836.15	1850000.00	1969836.15	-1700785.00	269051.15
Regional Fruit Research Station, Vengurla Revolving Fund	3219.80	0.00	3219.80	0.00	3219.80
Agriculture Research Station, Mulde	124766.76	3050000.00	3174766.76	-2673934.00	500832.76
Mulde Revenue Receipts Bank Account	100.00	0.00	100.00	0.00	100.00
Horticulture Pascher Development, Nileli	235806.15	0.00	235806.15	-162859.00	72947.15
Vengurla Grand Total	1109795.81	27825000.00	28934795.81	-26902042.07	2032753.74
Pre Audit Unit, Grand Total	12821682.16	293070000.00	305891682.16	-294988946.54	10902735.62

sd/-
Comptroller
Dr.Balasaheb Sawant Konkani Krishi Vidyapeeth ,Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
Statement of Agency Sponsor Schemes

	Name of Schemes	Grants	Receipts	Refund	Expenses
1	Lower Agril. Education	1298749.00	4568.00		758686.00
2	Training to Farmers	20000.00			
3	Construction of green house at farms	3150000.00			
4	Training Expenses	104600.00			
5	Construction of green house for fruits crop Nursery	2450000.00			
6	Training course on accusations add environment	30000.00	2000.00		25000.00
7	Seed production programme add mushroom Development under integrated Development State Govt.	1524443.00			
8	cashew add coco planting technique test Govt.	10000.00			
9	Processor on mushroom, state govt.	100000.00			
10	confirmation of bioficaxy studies	80000.00			
11	Training Under Programme of integrated development	40000.00			
12	Yashwantrao Chavan Open University	518050.00	101020.00		121127.00
13	Yashwantrao Chavan Open University, KVK Shirgaon				5500.00
14	Yashwantrao Chavan Open University, Lanja				2685.00
15	Yashwantrao Chavan Open University, Roha				100541.00
16	bioficaxy studies	20000.00			499.00
17	Trial Fee : 10 EC On rise	20000.00			
18	Testing of Production Drug : Kharip 2001	40000.00			
19	Trial Fee : Rise Grounded	120000.00			
20	Ashwamedh 2001	2550.00			
21	Testing Fee : Insecticide, Economy	30000.00			19400.00
22	Training to Regional officers of fish development programme kharip Development Board, Ratnagiri	56500.00			16110.00
23	Study of patchily Cultivation in konkan	40000.00			15338.00
24	construction of smoke house	4999.00			
25	Centrally sponsored scheme for ordinated Development of fruits creation of infrastructural for testing traditional purity	500000.00			

26	Centrally sponsored scheme for ordained Development of fruits EST of Rog Anuman Kendra	250000.00			
27	Water Coconut meeting	5000.00			
28	Research Project for use of soap on mango crop	247000.00			
29	Testing Fee : BASF Mumbai	60000.00			
30	Testing Fee : R&D Chennai	40000.00			
31	Testing Fee : nuts life science ltd. Pune	20000.00			
32	Trial Fee : Second sushan trial on rise	40000.00			
33	Training of field survey officer	83872.00			
34	Trial fee : BSF Development pune	4000.00			
35	Training add basis action programme : agri. technique management action (ATMA)	524000.00			
36	Testing Fee : M/s Segment India Ltd. Mumbai	175000.00			
37	Testing Fee : M/s Excel Industries Ltd. Mumbai	20000.00			9066.00
38	Testing Fee : M/s Indocile India ltd.	60000.00			
39	Maharashtra sinchan Parishad	342325.00			
40	Workshop of post harvest technology	42500.00			
41	RCF KKV Project	195528.85			
42	Testing Fee : Nihan Agro Technology, Goa	20000.00			
43	Testing Fee : United phosphorus khan (w)	20000.00			19856.00
44	Rise workshop at Karjat	5000.00			
45	Farmers Participation training cum demonstration plot at vengurla	221400.00			
46	field evaluation of virus production in paddy add chilly	100000.00			
47	Increase in mango stone : Centrally sponsored scheme for fruit development	500000.00			
48	Integrated development scheme for medical plants	2200000.00			
49	workshop of resent rent in nutrition in horticulture crop			15558.30	
50	Fund reserved for C & N Institute of Poultry Management			20900.00	
51	Technology for large scale adoption in India kharip 2001 (Karjat)				627898.00
52	Aventicrop Karjat				10705.00

53	Celebration of cashew day(KARJAT)				1722.00
54	KLDC FSO SLRP (2)				112206.00
55	Pesticide testing fees		4355.00		66028.00
56	crop administrative production for caste of cashew		8582.00		17664.00
57	group discussion on mango hopper		5000.00		12620.00
58	Spicy crop plantation		3000.00		6000.00
59	Cashew day Regional fruit research station, Vengurle		2000.00		4000.00
60	Preparation of extension material and production of nuclient seed				99102.00
61	Mahico research foundation (MRF) hybrid rise				19226.00
62	Training of spices KVK Shirgaon				3000.00
63	Agency KVK Shirgaon				4000.00
64	Konkan vikas Kalbaddha programme, vengurle		45000.00		90000.00
65	Irrigation Development		53.00		30000.00
66	KLDC Thane KLRS (2)		6524.00		53000.00
67	Agronomy department		1219.00		211502.00
68	use of soap on mango crop		342.00		149110.00
69	Testing fee Dapoli				19613.00
70	Institutional charges				22471.00
71	Testing charges Exam fee Dapoli				50440.00
72	Testing on spices cultivation				4000.00
73	Ekatmik Padik Kolhapur				58500.00
74	RCF Extension project Dapoli				33592.00
75	Development of green house, Rigad				367500.00
76	Development of green house, Sindhudurg				210000.00
77	Development of green house, Ratnagiri				262500.00
78	Mahatma Fule				500.00
79	Polly House				3200.00
80	Testing fees indocile				2400.00
81	Testing production of excel operational				800.00
82	Testing Production group				7000.00
83	Testing fees M/s Nihar Agrotic				800.00
84	Field Evaluation of Carbozum				800.00
85	Training for production of cashew				3000.00

86	Efco Kolhapur				4039.00
87	Testing Charges				10200.00
88	Development of Mushroom				3000.00
89	Rakshak Sapala				119504.00
90	Animal Husbandry and science				81965.00
91	Organization essay competition				600.00
92	Diesis diagnostic center				226089.00
93	Development of Mushroom				47672.00
94	United Phosphorus, Wakavali				13096.00
95	Testing production during kharip, Wakavali				55779.00
96	Testing Contract S.I. Bier India, Wakavali				11927.00
97	Sinchan Parishad, CAET				172500.00
98	Testing of product wakavali				8000.00
99	lower agril. education ezam , VCO				424355.00
100	lower agril. education ezam , DNS				94403.00
101	Training on cashew processing Agriculture college Dapoli		19236.00		39000.00
	Total	15335516.85	202899.00	36458.30	4970836.00
Sponsor Scholarship					
1	Integrated amount received from HDFC Ltd.	15000.00			
2	Abasaheb Kubal Award				1000.00
3	M.M.Kibe Award		1500.00		3000.00
4	Mukund Ganesh Dandekar Award				2500.00
5	PPIC Scholarship				12000.00
	Total Sponsore Scholarship	15000.00	1500.00	0.00	18500.00
	Total Sponsored Scheme	15350516.85	204399.00	36458.30	4989336.00
State Govt. Sponsored Scheme					
1	Book Bank For SC (BVC)	88500.00			56000.00
2	Book Bank, ACD				73393.00
	Total State Govt. Sponsored Scheme	88500.00	0.00	0.00	129393.00
	GRAND TOTAL	15439016.85	204399.00	36458.30	5118729.00

sd/-

Comptroller

Dr.Balasaheb Sawant Konkan Krishi Vidyapeeth ,Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
ICAR SCHEME 75%/25% Statement

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Name of Schemes	Grants	75% Received Aicrp	25% Received Plan Scheme	Total Received	Ref und	75% Exp. Aicrp	25% Exp. Plan Scheme	Total Expenses
ICAR SCHEME 75%/25%								
1. ECF, Wakavali		3854.25	1284.75	5939.00		76221.00	25407.25	101629.00
2. PHT Workshop		7945.50	2648.50	10594.00		25029.00	8343.00	33372.00
3. AICRP On Agro forestry	1200000.00	4214.25	1404.75	5619.00		1014533.25	338177.75	1352711.00
4. AICRP On Post Harvest Technology	808000.00	6707.25	2235.75	8943.00		631525.50	210508.50	842034.00
5. AICRP On Agro met Service				0.00		126302.25	42100.75	168403.00
6. AICRP On Agro metrology	64914.00			0.00		653727.75	217909.25	871637.00
7. AICRP On Spices, ACD	784000.00	3280.50	1093.50	4374.00		940907.25	313635.75	1254543.00
8. AICRP On Oil Palm, Mulade	187500.00	220245.75	73415.25	293661.00		575685.00	191895.00	767580.00
9. AICRP On Agronomic Research Project, Karjat	1645000.00	127061.25	42353.75	169415.00		1458605.25	486201.75	1944807.00
10. AICRP On Cashew	799000.00	566901.75	188967.25	755869.00		1183179.00	394393.00	1577572.00
11. AICRP On Rice Improvement, Karjat	135000.00	190462.50	63487.50	253950.00		1949488.50	649829.50	2599318.00
12. AICRP On Tuber Crop	600000.00	7014.00	2338.00	9352.00		681707.62	227235.88	908943.50
13. AICRP On Sub Tropical Fruits	1019000.00	0.00	0.00	0.00		0.00	0.00	0.00
14. AICRP On wide control	332000.00	3501.00	1167.00	4668.00		567509.25	189169.75	756679.00
15. AICRP On Water Management	1550000.00	6842.25	2280.75	9123.00		1867914.75	622638.25	2490553.00
16. AICRP Vengurla	0.00	1457992.50	485997.50	1943990.00		2934201.00	978067.00	3912268.00
17. AICRP Karjat	0.00	0.00	0.00	0.00		4907.25	1635.75	6543.00
18. AICRP On Pam, Ratnagiri	1748000.00							
ICAR SCHEME 75%/25% Total	10872414.00	2606022.75	868674.25	3474397.00	0.00	14691444.37	4897148.13	19588592.50

ICAR Scholarship	814500.00			814500.00				
1. Rave College of Fisheries, Shirgaon						107529.75	35843.25	143373.00
2. Rave Programme ACD						255523.50	85174.50	340698.00
3. Rave Programme, Horticulture College						55136.25	18378.75	73515.00
4. Rave Programme, Forestry College						25585.50	8528.50	34114.00
ICAR Scholarship Total	814500.00	0.00	0.00	814500.00	0.00	443775.00	147925.00	591700.00
Grand Total	11686914.00	2606022.75	868674.25	4289197.00	0.00	15135219.37	5045073.13	20180292.50

sd/-
Comptroller
Dr.Balasaheb Sawant Konkani Krishi Vidyapeeth ,Dapoli

Dr. Balasaheb Sawant Konkan Krishi Vidhyapeeth, Dapoli
Annual Account for the Year 2001-2002
ICAR SCHEME Statement

Sr.No	Name of the Scheme	Grant	Received	Refund	Expenses
1	pharmacopeia Studies on Selection Drug in Buffaloes	116490.00			
2	AICRP On Embryo transfer Technology	825000.00			
3	Agro advisory services (GOI)	214216.00			
4	Studies on Factors Controlling Induction of Somatic Embryogenesis	218000.00			
5	Network Programme on hybridation in Cashew	12000.00			
6	First Line Demonstration, Karjat	91500.00			
7	University Grand Commission	1928000.00			
8	Half yearly Workshop	15405.00			
9	HRA To JRF/SRF	9105.00			
10	Surveillance of important virus dieses	32030.00			
11	Training Programme under	810000.00			116872.00
12	UNDP Field Demonstration, Karjat of Sahyadri Rise Kharip 2000 Karjat				3296.00
13	Design, Development And Testing of coconut	262872.00			
14	Standardization of tissue culture technique for colonul multiplication of kokam	204160.00			
15	Conducting training programme and farmers inter state visit	457125.00			
16	UNDP Project	146000.00			
17	One time catch up grad	5000000.00			
18	ICAR One time catch up grad, fisheries college Ratnagiri				995480.00
19	IVLP TAR Programme (NATP)	1555000.00			
20	Organization of Farmers Rally	75000.00			
21	Combine use of organic misshurus add mineral fertilizations in rise grounded cropping system	791500.00			
22	Development integrated production package for enhancing productivity of cashew , Vengurla	430000.00			
23	Economic analysis of rise (NATP)	91000.00			
24	NATP hybrid rise				607536.00

25	NATP KVK Karjat				1099269.00
26	NATP (EARCS)				136672.00
27	NATP COF SFBD				160688.00
28	Micro biological surveillance of milk	269389.00			
29	Development of hybrid crop under mission for rise	558000.00			
30	Strengthening of plant quarantitise fertilizers (GOI)	50000.00			
31	National Institution of agril. Extension	300.00			
32	IVLP KKV shirgaon	80000.00			
33	Development and evaluation of soil and water conservation and land use system for sustainable crop production in konkan (NATP)	600000.00			
34	Integrated development of spices	372000.00			
35	use of print media (GOI)	150000.00			
36	Production system range shrimp and brood stock development and briding under captive condition rating (NATP)	236000.00			
37	Integrated Nutrient management of Pam based cropping / farming system for systend production under costal ecosystem (NATP)	730000.00			
38	ZRS To take up conditional function of KKV Karjat (NATP)	792900.00			
39	NATP On Plant Diversity	108000.00			
40	Development to Strengthening of SAUS	5170000.00			
41	National seed product	122100.00			
42	FLD Shirgaon	68361.00			
43	whether based animal diesis forecast BVC Parel (NATP)	30000.00			
44	State Level training course in advises in spices cultivation			8327.00	
45	Research on soil water conservation in lateric soil			85330.40	
46	State level training course post harvest planning			12994.00	
47	Training course a forestations on environment			2000.00	
48	Training course in advance in rainfall horticulture			10585.00	
49	FLD on Pulses, Karjat				23592.00
50	Standardization of culture technique of M Rojanbargi in the Ponds of Khar land reign				52124.00
51	ICAR Central Assistant, Fisheries College, Ratnagiri				555385.00

52	NATP Mussel Mericulture				357905.00
53	Coconut Research Station, Bhatye (124412 & 1077010.05)		1201422.05		1874952.00
54	NATP Bhatye				162774.00
55	FLT TOT Kharip, KKV Shirgaon				57142.00
56	FLD On oil seed for rabbi / summer, KVK, Shirgaon				47596.00
57	KVK, Shirgaon	930000.00	170774.00		2178810.50
58	Agro med Advisory Services, Mulde		154567.00		326115.00
59	Horticulture Pashchar Development, Nileli		33783.00		196642.00
60	IVLP NATP, Vengurle		253581.00		1330646.00
61	IVLP NATP, VCO				48994.00
62	NATP Cashew		137352.00		551323.00
63	Standardization of culture technique				66153.00
64	Development of medicinal plant gardening				335103.00
65	Development of medicinal plant gardening Nursery				141706.00
66	Standardization of tissue Culture				143332.00
67	use of print media technology		805.00		149734.00
68	Studies of factor controlling somatic embryogenicies and cloning of mango				264074.00
69	Coconut Development board				44914.00
70	training on integrated farming system		650.00		134350.00
71	Setting of veterinary nuclear medicine centre				542389.00
72	Establishment of center for conservation of UTTI				292313.00
73	Sturning of directorate of extension educational NATP		4592.00		69190.00
74	Evaluation and maintenance of medicinal plant		193.00		210070.00
75	Agricultural technology information center, NATP				1898564.00
76	Developing Integrated Production Package, for cashew nuts, NATP				8440.00
77	Development of medicinal plant, ACD				178850.00
78	Application for starlight insect technology for control of red Pam		3737.00		273549.00
79	National Seminar on forestry				2800.00
80	ICFR				304077.00
81	Soil Characterization and resource Management of acids soil reign		1524.00		248263.00
82	Combine use of organic measures and mineral starling in Rice groundnut				49194.00

83	All time catch-up grants				1146639.00
84	Central Assistant, ACD				562170.00
85	Central Assistant, Horticulture college				295543.00
86	Central Assistant, Forestry college				244471.00
87	Central Assistant, Horticulture college , PG				162692.00
88	Participation of faculty symposium		3528.00		116857.00
89	HD Oil seed Dapoli		2650.00		2650.00
90	Construction of scientist Home				2874224.00
91	Central Assistant, VCO				951000.00
92	One time catch up grant				3294281.00
93	International symposium workshop NATP On development and evaluation of soil and water conservation				99343.00
94	Measures and land use		10081.00		
95	System for suitable crop production				839897.00
96	FLD, Wakavali				5760.00
97	Central assistant college of engineering				254152.00
98	Design, Development and testing of aeronaut/ coconut harvest		156.00		228413.00
99	vocation training KVK Shirgaon				103765.00
100	Utilization of top fides nutrition		542.00		17089.00
101	KISAN MELA KHARIP		514.00		74990.00
102	Plant pathology Agriculture college Dapoli				166800.00
103	ICFRE Strengthening of forestry education				499887.00
104	Prajeni orchid (Uni.Find)		59215.00		119411.00
105	Standardization level training spices cultivation				40748.00
106	Farmers Training				19800.00
107	FLD On Oil, Karjat		34500.00		
	Total	23551453.00	2074166.05	119236.40	28361460.50
1	Award for Junior fellowship to wet science (ICAR)	198000.00			
2	MCM Scholarship (ICAR)	56260.00	3215.00		73490.00
3	Post Matrix scholarship (Jammu & Kashmir)	6100.00			
4	Award of aparatiship/ Fellowship (ICAR)	357380.00			
5	Award of ICAR National Talent Scholarship			19200.00	
	Total ICAR	617740.00	3215.00	19200.00	73490.00
	ICAR 100% exp. scheme Grand Total	24169193.00	2077381.05	138436.40	28434950.50

sSr.No	Name of the Scheme	Grant	Received	Refund	Expenses
1	AICRP On Tuber Crop	600000.00	7014.00		681707.62
2	AICRP On Sub- Tropical Fruits	1019000.00			
3	AICRP On wide control	332000.00	3501.00		567509.25
4	AICRP On agronomic research project Karjat	1645000.00	127061.25		1458605.25
5	AICRP On cashew	799000.00	566901.75		1183179.00
6	AICRP On rice Improvement, Karjat	135000.00	190462.50		1949488.50
7	AICRP , Karjat				4907.25
8	AICRP On Oil Pam, Mulade	187500.00	220245.75		575685.00
9	AICRP On Agro metrology	64914.00			653727.75
10	AICRP On Post Harvest Technology	808000.00			
11	AICRP On Pam, atnagiri	1748000.00			
12	AICRP On Water Management	1550000.00	6842.25		1867914.75
13	AICRP FIP Vengurle		1457992.50		2934201.00
14	AICRP On Spices, ACD	784000.00	3280.50		940907.25
15	AICRP On Agro met Service				126302.25
16	Post Harvest Technology		6706.25		631525.50
17	AICRP On Agro forestry	1200000.00	4214.25		1014533.25
18	PHT Workshop		7945.50		25029.00
19	ECF, Wakavali		3854.25		76221.75
	Total	10872414.00	2606022.75	0.00	14691444.37
Sr.No	Name of the Scheme	Grant	Received	Refund	Expenses
	ICAR Scholarship				
1	Rural Avulse Work Experience Programme	814500.00			
2	Rave Fisheries College Shirgaon				107529.75
3	Rave Programme , ACD				255523.50
4	Rave Programme , Horticulture College				55136.25
	Rave Programme				25585.50
	Total	814500.00	0.00	0.00	443775.00
	ICAR 75% exp. scheme Grand Total	11686914.00	2606022.75	0.00	15135219.37
	ICAR Grand Total	35856107.00	4683403.80	138436.40	43570169.87

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Comptroller

Dr.Balasaheb Sawant Konkani Krishi Vidyapeeth ,Dapoli

