

**DR. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH,
Dapoli Audit Report for theyear 2002-2003**

Local .3/K/ Dr.B.S.K. K. V./ M.D/411

Joint Chief Auditor,
Local Fund Accounts,
Konkan Division Office,
Konkan Bhavan, 6th Floor,
Navi Mumbai 400 614.
Date :20th April, 2009.

From ,
Joint Chief Auditor,
Local Fund Accounts ,
Konkan Division Office,
Konkan Bhavan, 6th Floor,
Navi Mumbai 400 614.

To,
Registrar,
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth,
Dapoli, District Ratnagiri.

There are 22 Institutional Offices which are working Under the control of Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli , and for the purpose of conducting audit, the Income and Expenditure of different Institutions have been taken into consideration and accordingly the audit for the year 2002-2003 has been conducted, the audit of these total number of 22 Institutes has been conducted during period from 17.12. 2007 to 23.1.2009 under the supervision of the District Audit Officer by the following Officers.

- 1) Shri V. V. Lambat (In Charge) --- from 17.12.07 to 5.11.2008
- 2) Shri S. V. Kirkire ----from 6.11.2008 ro 2301.2009

The finalization of th audits was don by Shri. R. G. Shelke The Deputy Chief Auditor Local Fund Audits, Konkan Bhavan, 6th Floor Navi Mumbai 400 614 Dt 17.04.2009

The following Officer were holding the charge during the year 2002 -2003, from 1/4/2002 to 31/3/2003.

- 1) Hon. Vice Chancellor:-
 1. Dr. S.S. Magar from 01.04.2002 to 31.03.2003
- 2) Hon. Registrar :-
 - 1) Shri. K. S. Shingare from 1.4.2002 to 23.8.2002
 - 2) Shri. D. R. Ghag from 24.8.2002 to 119.9.2002
 - 3) Shri . R. N. Kulkarni from 12.9.2002 to 31/3/2003
- 3) Hon. Comptroller
 - 1) Shri. R. N. Madav from 1/4/2002 to 2.12.2002
 - 2) Shri. A. S. Waghawase from 3.12.2002 to 31.3.2003

Part –I (Previous Audit)

A. The audit objections up to1982 - 83 are included in this Audit Report of the office of the Vice Chancellor under this Scheme.

B.The audit reports for the years 1983-84 to 2001 -02 have been issued separately The audit report for each year vide this office letter No. Local/B/Konkan Ag. U.D./ MD/dated / Please take action for submission of the Compliance Report under the provisions of Act.

Part II (current audit report)

Paragraph No. 03: Budget

Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli, District Ratnagiri receives grant for research from the Government of Maharashtra and Indian Agriculture Research Council.

After submission of budget by the University, through Maharashtra Council Agriculture and Educational Research the University receives Budget item wise grants from Government in Agriculture Animal Husbandry and Dairy Development Department .

The grants sanctioned by the Government and the expenditure incurred from the grant sanctioned is as below.

Non Plan

Sr. No.	Details	Revised Sanctioned Grants (Rs. in thousands)	Actual Expenditure (Rs. in thousands)
1.	01 Crops Husbandry	176360	175726
2.	03 Animal Husbandry	20829	20333
3.	05 Fishery	13175	13240
	Total	171607	171908

1) In 01 Crop Husbandry Scheme, the total revised grants was Rs.176360/- but actual expenditure of Rs.175726/- has been incurred and there is Saving is of Rs.634/- How Expenditure has been incurred less than the sanctioned grants should be explained For less expenditure get condonation orders from the Government..

2) Under 03 Animal Husbandry, the revised sanctioned provisions was of Rs.20829/- but actual expenditure of Rs.20333/- has been incurred, an amount of Rs. 416/- was spent less , Reasons for less expenditure should be given.

3) 05 Fishery Scheme: The revised sanctioned provisions was Rs.13175/- but an expenditure of Rs. 13240/- thousand was spent, the expenditure was more by Rs. 65/- thousand . therefore the explanation as to how the excess expenditure was incurred should be given.

For all the Non- Plan Schemes the revised provisions was Rs.17,1607/- thousands, but the actual expenditure of Rs.171908/- thousand was incurred which is more by Rs. 65/- thousand, for this excess expenditure proper explanation should be given.

Plan Scheme :

Sr. No.	Details	Revised Sanctioned Grants	Actual Expenditure
1.	Plan Schemes 01 Crops Husbandry	4890	5934

The revised total grant under 01 Crops Husbandry Pan Schemes was Rs. 4890/- but the expenditure of Rs. 5934/- has been incurred, for this excess expenditure Rs.1044/- explanation should be submitted.

ICAR Schemes

The sanction orders for the grants received from Indian Agriculture Research Council was Rs. 50467/- but actual expenditure was Rs. 46559/- and the grant remaining unspent is Rs.3908/-, Explanation for unspent grant should be given and comply with the objection.

**Paragraph No. 04. The works carried out from the amount of the grants off
Rs. 28.00 lakh received from Indian Agriculture Research Council**

For the year 2002 - 2003 an amount of 28 lakh was received from Indian Agriculture Research Council. In all 16 estimates were sanctioned and Administrative approvals were granted. Accordingly the tenders were invited for each work separately by publishing tender notice in daily 'Sagar' total amount grant Rs. 35.00 laks Received incurred the following works have been completed:

Serial No.	Details of the work	Estimated amount in Tender	Sanctioned amount of the estimates	Amount paid finally	(+) (-) Amount
1	Ramgruha Hostel Repairs	288911/-	288911/-	282649/-	
2	Drainage Repairs of Priya Darshini Girls Hostel	97261/-	97261/-	80515/-	
3	Repairs and renovation of Priya Darshini Girls Hostel	287057/-	287057/-	292651/-	(+) 5594/-
4	Repairs to Sale Centre (Ravate Nivas)	1247163/-	124163/-	1266963/-	(+) 2530/-
5	Repairs and renovation of toilet of (Mali Training Centre) near Priya Darshini Girls Hostel	53620/-	53620/-	54799/-	-
6	Repairs to toilet of Lecture Hall Agriculture College	53620/-	53620/-	54799/-	(+) 1179/-
7	Internal /External Painting Work of Vijaya Durga Hostel	70750/-	70750/-	75130/-	(+) 4380/-
8	Internal / External Painting Work of Sindhu Durga Hostel	242485/-	242485/-	2456951/-	(+) 3210/-
9	Internal/External Painting Work of Suvarna Durga Hostel	264805/-	264805/-	289232/-	(+)24427/-
10	Repairs and renovation of toilet of the Post Graduate Students Hostel	243108/-	250401/-	253584/-	(+) 3183/-
11	Fixation of Ceramic tiles and minor repairs in Sindhu Durga Hostel toilet	249902/-	249902/-	259100/-	(+) 9198/-
12	Precautionary Measures to prevent leakage on the roof of Agriculture College Building	262995/-	273515/-	274803/-	(+) 9198/-
13	Repairs to the iron roof of Botany Department Building	189960/-	189960/-	185577/-	(+)1288/-
14	Fixation of Ceramic tiles in Vijaydurga Hostel toilet	54964/-	54964/-	54022/-	
15	Electrification of the different Departments of Agriculture College	200000/-	167200/-	181999/-	(+ 14799/-)
16	Construction of the Tar Road from the office of the Forest Department to Burondi link road	256652/-	--	--	--
		3030974/-		2797190/-	

17	Repairs to Drainage Line near Mist Chamber Dapoli	25334/-	25334/-	21644/-	
18	P/E 1 to PHI Lab, Dapoli	65013/-	65013/-	64746/-	
19	Repairs to Agro Bullock Shed	36188/-	36188/-	36381/-	(+)193/-
20	Modernization of PHT - Lab	180288/-	180288/-	185311/-	(+)5023/-
21	Renovation of Seed between entry implement nursery and Machine Sheet fot CAET Dapoli	248679/-	248679/-	271630/-	(+)22951/-
22	TEO	-----	-----	89827/-	(+) 89827/-
23	PF Aluminium Sliding Window in place of RCC Tallis to Special Guests Bhavan at Dapoli	46899/-	49009/-	42479/-	42479/-
24	Providity approach road ARDC Building at Dapoli	46601/-	48651/-	47348/-	
		649002/-		759370/-	
Total		3679976/-		3556560/-	

- 1) Out of the amount of Rs. 35.00 lakh tenders were invited for the proposed work of Rs.28.00 lakh, but for the grant of Rs. 7.00 lakh received thereafter the tenders were not invited for the work and no proper justification for not inviting tenders are given therefore sanction for the work of Rs. 7.00 lakh cannot be granted.
- 2) In the Tender Notice published out of 16 works the work of conversion of road into tar road from Forest office to University colony has been included at Serial No. 16. In fact the grants were meant for the improvement and repairs to the Hostels therefore how the work of conversion of road into tar road from Forest office to University colony has been undertaken should explained, till that time sanction for this work of cannot be granted .
- 3) The estimates for Internal / External Painting Work of Suvarnadurga Hostel was estimated to be Rs.264805/- but the actual expenditure of Rs.289232/- has been incurred . The Administrative Sanction has not been obtained for this excess expenditure. For 10% excess expenditure it is necessary to obtain separate Administrative Sanction.
- 4) Which are the additional work of Suvarnadurga Hostel was carried out, its measurement and the rates are not mentioned therefore the correctness of the payment could of be verified.
- 5) In addition to work 16 Works work mentioned at 8 – serial no 22 T.E. O has been completed without obtaining sanction to the expenditure of Rs 89827/- which cannot be approved.
- 6) The details of whether the work of conversion of road from Forest office to University colony into tar road has been completed or otherwise could not verified because the details were not made available.
- 7) The tenders were invited for each work separately by publishing tender notice in daily ‘Sagar’. If this tender notice would have been published at the divisional level and on Internet then it would have been more beneficial. Explain as to why proper publicity has not been given.
The Grants were released by the Comptroller vide letter No. BSKKV /FNC/II/ICAR/95 dated 26.3.2003 and the actual expenditure of Rs.3586633/- has been incurred. Please explain as to from which grant the additional expenditure has been incurred and under whose sanction.
Comply with the objections.

Paragraph No. 5 : Non maintenance of the Pension Register.

The Pension to the retired employees is being paid who retired from office of the Vice Chancellor and the offices under the control of the Vice Chancellor after receipt of the Pension Payment Orders by the office of the Vice Chancellor. It is absolutely necessary to maintain the Pension Payment Register in Form no. KV. 121 (Part III) at the place of payment of Pension but this register is not being maintained therefore the following irregularities are noticed:-

- 1) Whenever any of the Pensioners dies it is necessary to get the information immediately from the heir so that the pension up to the date of the death of pensioner is retained on the account of pensioner and the excess payment can be recovered so that the payment of the family pension started. But till the time the excess payment of the pension is recovered the family pension cannot be paid. But such entries are not available therefore proper checking could not be conducted (for e. g. Shri Rao expired on 21.8.2005. This information was received on 21.9.2005. Till that time the pension payment from 22.8.2005 to 31.8.2005 or the pay upto 9/05 might have been paid. It is necessary to recover the pension for this period. Such entries should be taken.
- 2) Sanctioned Rate of Family Pension
- 3) Entry after obtaining Life Certificate
- 4) Entries from time to time of the revision of the Dearness Allowance
- 5) If the Pensioner has not collected the amount of Pension for last six months then get the balance amount with interest reimbursed from the Bank and make necessary entry in the register. Start Maintenance of the above register immediately bring the entries up to date and show to the audit at the time of next audit

**Paragraph No. 6: Maintenance of the Land Register (Form K. V.85
Rule 6.67 (3) 11.2 .**

For the land standing in the name of the office of the Vice Chancellor of the Agriculture University, Dapoli and the offices under the control of the Vice Chancellor a register containing up to date information in Form K. V.85 Tule 6.67 (3) 11.2 should be maintained and a consolidated register containing the information of all the land standing in name Vice Chancellor of the Agriculture University, Dapoli and the offices under the control of the Vice Chancellor should be maintained in the Head Office. But this register is incomplete therefore cannot be checked It is necessary to include the size of the land and its use in the register. Please explain whether the Annual Certificate with the prescribed information has been submitted by University Engineer within the prescribed time limit or otherwise. The above register should be up dated immediately and show to the audit at the time of next audit

**Paragraph No. 7: Purchases made for preparing C. D in Marathi and English
Languages on University and Mango Crops.**

In order to take the success of the research work up to the farmers, which have been carried out by various research centers from the inception of the University, further the research work made in the field of the Mango cultivation technology by the University should to be made known to the farmers, therefore with an intention to make multi media C. D. (English Marathi) the administrative sanction for expenditure, a grant of Rs. 4.50 lakh was sanctioned to Agriculture Technology Information Centre, Dapoli. Further the tenders were invited for fixation of the rates. Out of five tenders received the tender of Shivrai Technology, Pune was accepted to prepare the C. Ds. within estimated Cost. As per the terms and conditions at the rate of 3.90 lakh 20% totaling to Rs.78,000/-has been paid during the year 2002 – 2003. In this regard the following objections are raised:

- 1) Out of the five tenders received 1) as the Earnest Money of Rs. 5000/- was not paid by Birla Tech Pune 2) LADLINE has not shown the practical, these both the tenders were not considered. Further the proper reasons for rejection of two other tenders are not available in the file. Further these tenders were called for under two envelop system therefore without compliance of the first envelop the purpose of opening second envelop of the rate is not understood (for e.g. the tender of Birla Tech, Pune)
- 2) The above four tenders were not considered means due to urgency without inviting again other tenders only one tender Shivrai Technology, Pune was considered. Please explain the reasons.
- 3) In the file the Comparative statement of the rates and the compliance of the first envelope is not available, therefore it is clear that the benefit of the comparative rates were not taken which implies that the intention was only to allot work to Shivrai Technology, Pune. In this the compliance with explanation should be submitted.

Paragraph No. 8: Non maintenance of the Pension and Death Cum Retirement Gratuity Registers.

In the office of Vice Chancellor Dapoli - 3 Class – I, 2 Class II officers and 8 class III and Class IV employees have retired and 44 employees of Class III and Class IV from the offices under the control of the Vice Chancellor, totaling to 57 employees have retired during 2002- 2003. Under the rules they are paid Pension and Death Cum Retirement Gratuity for which it necessary to maintain the following registers for this purpose :

- 1) Form No. KV – 121 Rule No. 13.3 (3) Pension Payment Order.(Part I,II,III)
- 2) Form No. KV – 122 Rule No. 13.3 (3) Gratuity Order.
- 3) Form No. KV – 123 Rule No. (13.11 Register of Pension Payment Order.
- 4) Form No. KV – 124 Rule No. (13.12 Register of Gratuity Order issued paid.

During the period of the audit it has been found that out of the above registers, the registers in the form No. KV – 124 and 125 were produced for audit and it is found that 1) Full details have not been recorded 2) in certain cases only Photos of the pensioners are pasted without any details 3) the entries are not initialed. 4) The registers are maintained in the ordinary book without stamping with the round seal stamp of the University. 5) No. of pages in the register is not certified on the last page of the register.

The entries in the register of all the orders issued by the competent authority regarding the payment of the pension benefits should be recorded and it is necessary that all the payments should be made within one year. If the payment is not paid within prescribed period then it is necessary to get the orders revalidated. These registers should be maintained for the period of five years and after every five years new registers should be opened and the old registers should be preserved for the period of 30 years. However, these registers are not maintained in the prescribed form of registers and all the necessary information are not been recorded therefore necessary objections cannot be raised. Please make the registers up to date.

After orders are issued by the controlling officer, it is necessary to record all the entries in the register in Form No. KV – 121 Rule No. 13.3 (3) Pension Payment Order and Form No. KV – 122 Rule No. 13.3 (3) Gratuity Payment Order and on the reverse page of the Pension Payment Order it is necessary to record the payment of each month.

But such kind of records were not produced before audit for verification. Therefore this issue should be taken seriously and all these registers should updated and shown to the audit next time. These registers should be kept for five years and these records should be preserved for 30 years.

Paragraph No. 9 : Provident Fund Accounts and advances from Provident Fund.

During the course of the audit the Broad Sheets of the Provident Fund Accounts and the advances / Non Refundable withdrawals / Final Payments were checked and the following defects were found:

1)When the copy of the computerized form kv.78 was checked it has been found that month wise details of the amount deposited are not mentioned. However, the details of the of amounts withdrawn has been mentioned. But without showing the details of the of amounts withdrawn the total amount withdrawn during the year as not been mentioned but the consolidated amount of the payment of the final amount has been shown, therefore the amount disbursed month wise cannot be verified whether the amount of the interest paid is correct or otherwise.

2) In cases of certain Account Holders the consolidated amounts for 2 – 2, 2-3 months has been deposited and the reasons for not depositing the contribution every month is not clear which may please be explained.

3) In cases where the refundable advances are sanctioned the recovery of the installments should be recovered from the next month of the sanction.

4) When the final payment of accounts of the retired or deceased employees are checked, it has been found that in cases of the following Account Nos. 17,145,299,1639,744 Account Holders have been paid respectively more amount than in balance Rs.3,84,439,3529 and 48. The reasons for excess payment is not clear should be explained and excess amount should be recovered immediately.

5) At the time of the final payment there are instances that payment of less amounts than the balances have been paid: Account Nos. 186, 887, 889,920 the amounts of Rs.2418,47,1629,5111 have been paid less therefore after proper verification these amounts should be paid to the Account holders or deposited in the Government Account.

6) Against the Account No. 749 on 3.6.2002 Rs. 102000/- and on 13.12. 2002 Rs.267000/-, totaling to 369000/- have been paid as advance. On this account in March 2003 Rs.318692 were in balance including the opening balance in account together with contribution and interest, but the advance the advance of Rs.369000/- was sanctioned. From this it is seen that Rs.61716 and 287868 + the contribution from April to December 2002 the contribution 19420/- (-)June 102000, December 20528 (-) Rs.267000 =6176 has been sanctioned in excess of amount in balance. It is seen that the balance has not been verified while sanctioning the advance from the account and the amount that can be sanctioned. Therefore explain the circumstances under which the advance amounts more than balance have been and fixed the responsibility for this irregularity. If the account holder has been paid more interest then this amount should be recovered.

As above from the Account No. 83 when the amount in balance was Rs. 30321/- an advance of Rs.34000/- was sanctioned. Therefore the amount of Rs.3679/- with interest should be recovered

Account No. 1694 when the amount in balance was Rs. 29221/- an advance of Rs.39000/- was sanctioned. Therefore the amount of Rs.9779/- sanctioned more than the balance with the interest should be recovered

7) It is irregular to make the payment in one installment in regard to the Non Refundable Advance sanctioned under the provisions of Rule No. 18(1)(C), 2 to 4 . In all such cases the Nin refundable have been paid in one installment which should be avoided in future.

Paragraph No. 10: Provident Fund Accounts

During the course of the audit of the Vice Chancellor, Agriculture University Dapoli the Broad Sheets of 1988 Provident Accounts were checked for the year 2002 - 2003 and in the cash book KV-22 of the deposits of he contribution and withdrawal the following defects were found:

- 1) While opening the new cash book the closing balance from the old cash book should be carried forward on the first page of the new cash book which should be recorded in figure and words in the cash book and the certificate should recorded with details that it is correct but it has not been done.
- 2) On each page of the Cash Book the round stamp of the University should be stamped. Further on the last page of the cash book the no. of the pages in the cash book should be recorded but it has not been done.
- 3) The Summary of the balance on the last day of the month has not been recorded in the cash book (the balance as on the last day of Maech 2003 was Rs. 6500/-)
- 4) It is necessary to deposit the amount of contribution of the Provident Fund recovered from the account holders immediately. But it is not being done and the amounts remained out of Provident Account with the result that it causes loss to the Government. Hereafter the amount recovered by D. D. or cash should be deposited into the Provident Account
- 5) It is necessary to prepare the Reconciliation Statement and paste in the GPF Account Book but only blank forms are pasted. Hereafter prepare the Reconciliation Statement and stick in the GPF Account Book and show to the Audit next time.

Paragraph No. 11 : Expenditure of Rs.79800/-on purchase of Solar Street Light:

Agriculture Information Technology Centre in the month of November 2002 has shifted to new building and from the Revenue collected by the _Information Technology Centre the Administrative sanction for Rs. 65000/- has been obtained for purchase of Solar Street Light but without inviting tenders purchased two Solar Street Lights from Dapoli Engineering Co. @ Rs. 32500/- each. Further the work of repairs to the furniture and painting work has been got done for Rs.14800/- and an amount of 79800/- has been paid Dapoli Engineering Company.

1) As the tenders were not invited for this work therefore the benefit of the competitive rates could not be obtained.

2) It is not clear whether there was any Rate Contract fixed with Dapoli Engineering Company.

3) Further for the work of repairs to the furniture and painting work for Rs.14800/- it seems that no budget grants and sanctions were obtained therefore post facto sanction should be obtained.

4)The expenditure of Rs. 65000/- for Solar Street Light and expenditure of Rs. 14800/- for the work of repairs to the furniture and painting are two different issues then what is the purpose for consolidating both the bills together

5)The above purchases have been made after 15th February. As there are clear directions that after 15th February any administrative department should not grant administrative sanction there these directions were not followed.

All the above observations should be explained and compliance report submitted to audit.

Paragraph No. 12: Expenditure of Rs.27728 /-on purchase of Water Cooler, purchase of chairs Rs. 22050/- and articles of the Drip Irrigation material for Rs. 20680/-, total expenditure of Rs 70458/-

Agriculture Information Technology Centre in the month of November 2002 has shifted to new building and to provide the cool drinking water to the visitors water cooler has been purchased for Rs.27728/- and for sitting arrangements of the farmers visiting centre 14 Chairs were purchased for Rs.22050/- and for Drip irrigation of the garden the articles worth Rs.20680/- has been purchased from grants sanctioned by the Indian Council Agriculture Research under the head “purchase of equipments and furniture, construction work and implementation expenditure for training to the employees”. And total expenditure of Rs.70458/- has been booked from this Grant.

When the Tenders invited for purchase of Water Cooler are seen it is found that three tenders were received the tenders of 1)H. P. Butala, Khed,2) H. P. Butala, Dapoli means from one and the same supplier two tenders have been submitted and in both tenders the Sale Tax of 15.80 percent and Rs.400/- transportation has been mentioned and the rates of Khed has been accepted and the amount has been paid. In this regard following objections are raised:

1) The amount of the transportation expenditure of Dapoli could have been negotiated and reduced.

2)The above expenditure has been incurred in the month of March. As there are clear directions that after 15th February any administrative department should not grant administrative sanction therefore these directions were not followed. The above observations should be explained and action to recover expenditure of Rs. 400/- taken.

Paragraph No. 13: Irregularities in the cash book

When the accounts for the year 2002 – 2003 of the office of the Voce Chancellor were checked it is found that the following serious irregularities have committed in the maintenance of the cash book:

While closing the daily cash book the details of balance amount in the form of cheques and cash are recorded. In this amount if the stamps are included then the reconciliation of the balance is carried out. It has been done. But the register of the details of the purchase of the stamps and expenditure are not recorded in the register. The balance amount have been reconciled as below:

Date	Amount in balance	Amount of the stamps	Date	Amount in Balance	Amount of the Stamps
1.7.2002	47751	200	16.12.2002	3448	535
3.7.2002	51688	635	5.3.2003.	112567	380
11. 7.2002	54410	540	6.3.2003	89582	400
12.2002	54410	560	7.3.2003	112248	335
15. 7.2002	52684	540	21.3.3003	32099	173
31. 7.2002	58071	415	24.3.2003	32699	220
2.12.2002	57789	205	31.3.2003	75879	195

In the above balance amount, the amount of stamps shown as on 1..7.2002 Rs.200/- and thereafter on 3.7.2002 the balance amount is 635/- . on 11.7.2002 is Rs 540, on 12.7..2002 Rs. 560/-, on 2.12.2002 Rs. 205/-, the amount of stamp used up to 15.12.2002 is expected to be shown and its amount is reduced but it is seen that the balance is Rs. 535/-. On 5.3.3003 the balance was Rs. 380/- even then on 6.3.2003 the balance was Rs.400/-on 21.3.2003 was Rs. 173/-, and on 24.3.2003 it was 220/-. Therefore it seems that more balance is kept, even then more purchases have been made, which have been newly purchased and entries have not been taken in the register therefore reconciliation cannot be carried out. Further the balance as on 11/07/2002 was Rs. 540/-, again on 15/07/2002 has been shown as 540/- in balance. In fact when the stamps worth an amount of Rs. 540 /- was in balance whether it was necessary to purchase 20 new stamps ? This should be explained. It is observed from this that :

1) When it is necessary to record cash and cheque transactions in the cash book only the transactions of stamps are taken into account for reconciliation.

2) The entries of receipt and expenditure of the stamps are not maintained neither separate register has been maintained this is a serious irregularity which may cause temporary misappropriation. Therefore the review for whole year may be taken and if such kind of misappropriation has taken place, the recovery should be made and immediately stop such misappropriation. Further explain in details the rules under which this system has been started and submit the compliance.

Paragraph No. 14: Adjustment of the advances:

The rules have prescribed for adjustment of advances taken under the provisions of Rule Nos. Agriculture Univarcity Account Code Rule No.8.6 to 8.13. But it has been observed that advances taken in the Office of the Vice Chancellor, Dapoli during the year 2002 – 2003 the adjustments of the advances have been adjusted after lapse of three months. Further in the Office of the Vice Chancellor, Dapoli, the advances sanctioned during the year 2002 – 2003 are not found that the adjustments of the advances have been found in the year 2008 -2009.

The amounts of the advances should recovered from the concerned and deposited by chalan. A statement of six advances totaling to Rs 7500/- is enclosed with this audit report.

Please submit the compliance report as above to the audit.

**Paragraph No. 15: Maintenance of the Investment Register:
(K. V. – 10 Rules 3.14,9.2.94 and 24.31)**

When the accounts for the year 2002 – 2003 of the office of the Vice Chancellor were checked, in the investment register, it is found that the investment register has not been maintained in the prescribed printed form KV – 10 and it has not been checked by the Comptroller and such quarterly certificate has not been recorded.

Paragraph No. 16: Receipt Books:

Office of the Vice Chancellor, Dapoli.

The following drawbacks are noticed while checking the receipt books of the Information of the Technology Department:

- 1) The receipt Books are not kept as Account code rule No. 3.10 K. V. 04
- 2) The Receipts Books are being used under which rules. Please explain.
- 3) Account code rule 3.10 the receipts issued for more than Rs. 500/- the Revenue Stamp should be affixed which have not been affixed. All the receipts should be reviewed and the receipts which are of more than Rs. 500/- the amount of the Revenue Stamps should calculated and should be paid to Government. This is the serious regularity like misappropriation of the Government Money . Take appropriate action and submit report to the audit.
- 4) The Drawing and Disbursing Officer has not verified the no. of the receipts in the Receipt Book and certified accordingly in the receipt book.
- 5) The double sided carbon is not use while preparing the receipts as per Account code rule 3.10. This should be complied with and report submitted to audit.

Paragraph No.17 : Irregularities in the expenditure of construction Work :

Office of the Vice Chancellor Dapoli.

-Expenditure as per the Budget Estimates :	Rs. 1,80,288/-
Tender Cost	Rs. 1,80,288/-
Actual Expenditure	Rs. 1,85,311/-

Vide voucher No. 2271 dated 31.03.2003 for Rs. 1,85,311/- for modernization and repairs of the Ground Floor of Horticulture Processing (PHT) the following works were undertaken:

- 1 Kota flooring of the complete Hall.
- 2 Oil Painting to the walls.
- 3 Fixation of the Aluminum Net.
- 4 Cement Plastering

When the noting has been checked it is seen that these works have been got completed from Shri M. S. Shitun, Barve Ali, Jalgaon, Dapoli. No tenders were invited for this work.

Explain as to why the tenders were not invited for the construction work exceeding the expenditure of Rs. 50,000/- as provided under Government Resolution Industries, Energy and Labour Department Government Resolution No. Bank as e – 1093 (2635) In d – 6 dated 16th July,1994.

It has been stated that to avoid delay this work has been got done from the unemployed educated engineers without inviting tenders, whether for this work the list of the unemployed engineers were obtained?

This expenditure has been incurred from ICAR Scheme.

Paragraph No.18 : Purchases made without inviting quotations:

Office of the Vice Chancellor Dapoli, Education Branch

Vide Voucher no. 2170 dated 31/03/2003 for Rs. 14995 one Laser Printer has been purchased in purchase the following irregularities are committed:

1) Vide Invoice No. 1777 dated 04/03/2003 one Laser Printer has been purchased. When the noting has been checked, it is found that it is necessary to invite quotations from the suppliers under Rule 6.38 of Account Code and Government Resolution dated 16th July,1994. Why the quotations were not invited should be explained. This purchase has been made out of the rules. As the quotations are not available the competitive rates could not be checked.

2) In the note it is mentioned that the Laser Printer of Cannon Company has been purchased but the rate list of the company is not available therefore rate could not be verified.

This expenditure has been incurred from the grants of Education Technology Cell.

The expenditure of Rs. 14995/- cannot be admitted.

Paragraph No.19 :

Office of the Vice Chancellor Dapoli, Education Branch

Vide Voucher no. 2060 dated 31/03/2003 for Rs. 30990/- one T. V. has been purchased in purchased from M/ S Butala and Services, Dapoli vide Bill No. 9502 dated 19/03/2003 – Thomas 29 (T. V. Model) with DDTV but as per the Account Code Rule No. 6.38 quotations were not obtained from the supplier. In the note it is mentioned that one T. V. of Thomas Company should be purchased. As the quotations are not available the competitive rates could not be checked. Please explained as to why the quotations were not obtained and submit the compliance report to audit.

Paragraph No.20:

Office of the Vice Chancellor Dapoli, Education Branch

Vide Voucher no. 2110 dated 31/03/2003 for Rs.6875/- one Prima Zoom Shoot – 76 with case has been purchased. While purchasing under Rule 6.38 of the Account Code and Government Resolution Industries, Energy and Labour Department Government Resolution No. SP– 1093 (2635) Ind. – 6 dated 16th July,1994.the quotations were not obtained. This purchase has been made out of the rules. the rate list of the company is not available therefore rate could not be verified Why the purchases are made without inviting quotations. Please explain This expenditure has been incurred from the grants of Development and Strengthening of.

The expenditure of Rs. 6875/- cannot be admitted.

Paragraph No.21 : Irregularities in the Purchases of furniture and recovery of Sales Tax:

Office of the Vice Chancellor Dapoli, Education Branch

Vide Voucher no. 2249 dated 31/03/2003 for Rs. 48,248/- the following objection is raised in the purchase of chair and tables:

1) one Godrej Premium Executive Chair has been purchased from M/ S Butala and Services, Dapoli vide Bill No. 9514 dated 30/03/2003 for Rs. 10392/- without inviting quotations. Please explain.

2) While purchasing under Rule 6.38 of the Account Code and Government Resolution Industries, Energy and Labour Department Government Resolution No. SP– 1093 (2635) Ind. – 6 dated 16th July,1994.the quotations were not obtained. This purchase has been made out of the rules.

As per orders issued vide Government Resolution dated 2nd January,1992 why trhe furniture has not been purchased from the Government institutions.

Paragraph No.22 : Irregularities in the Purchases of Engine Oil:

Office of the Vice Chancellor Dapoli, Education Branch

Vide Voucher no. 1193 dated 13/12/2002 for Rs.16605 from the Central Workshop the Engine Oil has been purchased .T he following objections are raised by the audit in the purchase of Engine oil 210 liters Engine Oil was purchased from Ajinkya Motors, Chiplun vide their invoice no. 380 dated 29/10/2002 for Rs.16605/-- without inviting quotations. under Rule 6.38 of the Account Code. Therefore the rates could not be verified and could not confirmed whether the benefit of the competitive rates were availed of or otherwise.

1) This expenditure has been incurred from the grants Non – Plan – Fuel Oil.

This expenditure of Rs. 14995/- cannot be admitted.

Paragraph No.23 : Purchases of Tyres & Tubes against the Rules:

Vide Voucher no. 1175 dated 06/12/2002 for Rs.9549/- from the Central Workshop for the Vehicle No. MH O-08 C 3448 three pairs of the tubes and tyers have been purchased for quails jeep.

Vide credit memo no. 1326 dated 24/10/2002 three tyres and tubes have been purchased from Perfect Tubers and Tyers .for Rs.16605 without inviting quotations under Rule 6.38 of the Account Code. This is against rule therefore explanation should be offered by the work shop. As the purchases have not been made from Government Rate Contract therefore the rates could not be verified and could not be confirmed whether the benefit of the competitive rates were availed of or otherwise This expenditure of Rs. 9449/-has been held under objection.

This expenditure of Rs. 9549/- cannot be admitted.

Paragraph No.24 : Irregularities in Purchases of Tyres and Tubes:

**Office of the Vice Chancellor,
Dapoli, Central Workshop**

Vide Voucher no. 198 dated 27/05/2002 for Rs.12750/-- In this the following audit objections are raised:

1)The tube and tyers have been purchased for Mini Bus. Vide bill no. 001 dated 03/5/2002 three pairs of tyers and tubes have been purchased from Perfect Tubes and Tyers by inviting quotations for Mini Bus MH – 08-/03 @ Rs 4250/- and the total purchases of Rs. 12750/- has been made. As per the demand letter the last date for supply was given as 30/04/2002 to the supplier. Under rule minimum fifteen days period for supply should be given.

2) It was necessary to purchase tubes and tyres from the Rate Contract Supplier fixed by the Government for the year 2002-2003.

After calling the quotations it was necessary to verify the rates. The audit could not verify the rates between the quotations and the Rate Contract Supplier.

Explain the reasons for not obtaining the details of Rate Contract Supplier.

Paragraph No.25: Maintenance of the telephone register

Office of the Vice Chancellor, Dapoli, General Branch

Vide Voucher no. 961 dated 01/12/2002 for Rs.33178 /-- the telephone bill has been paid but the telephone register under Accounts code no. 27.1- KV 170 has not been maintained. Therefore the correctness of telephone bill could not be verified.

In the register maintained by PBX the records of the local telephones have been kept. The entries of the telephone calls in register are incomplete hence whether the official or private calls were booked could not be verified. In the register certain columns are incomplete which should be completed and shown to next audit. From the persons who have made private calls the charges should be recovered and deposited in the relevant head of account.. Further in future before making the payment of bills of telephone, first of all the amount of private calls should be deducted and the remaining amount sanctioned for payment and the consolidated amount should be paid to telephone company.

Paragraph No.26:Printing of the Answer Sheets

Office of the Vice Chancellor, Dapoli, Examination Department

Vide Voucher no.1603 dated 30/03/2003 for Rs.23377/- the bill has been paid to Ameya Mudranalaya, Murud for their bill no. 311 dated 11/02/2003 for printing answer sheets @ Rs. 1325/- per 15000 answer sheets of 12 pages each. Total amount has been paid to the printer is Rs. 19875/- It is a private printing press.

Why these answer sheets could not be got printed from Government Printing Press or Rahuri University. Take review of the total answer sheets printed during the period of the year.

When the account book has been checked, it is seen that the answer sheets have been distributed only to the centers/colleges/schools but thereafter neither the account of distribution has been obtained nor any certificate has been obtained. It is necessary to obtain the account of expenditure of the answer sheets. It is necessary to obtain year wise account which should be shown during next audit.

Paragraph No.27: Irregularities in the purchase of Computer:

Office of the Vice Chancellor, Dapoli, Examination Department

Vide Voucher no.1676 dated 11/03/2003for Rs.61700/- against invoice no. 069 dated 01/02/2003 of M/S Nikam Computers, Dapoli for Rs. 47150/- the Computer materials have been purchased by obtaining quotations from the local market. It was necessary to make purchases from the suppliers fixed by the Government under rate contract for the year 2002- 03 but it has not been done neither rate list was obtained, therefore the rates could not be verified.

Vide Voucher no.1748 dated 28/03/2003for Rs19850/- vide invoice no. 072 dated 17/02/2003 of M/S Nikam Computers, Dapoli for Rs. 19850/- the Computer materials have been purchased by obtaining quotations. The total purchases of the Computer material amounting to Rs. 47150/- + Rs. 19850/- = 67000/- from the local market have been made . But under Rule 6.38 of the Account Code and Government Resolution Industries, Energy and Labor Department Government Resolution No. SP- 1093 (2635) Ind. – 6 dated 16th July,1994.the tenders were not invited from the suppliers. This purchase has been made out of the rules therefore this expenditure is not admitted in audit.

Paragraph No.28: purchases made without inviting quotations

Office of the Vice Chancellor, Dapoli, General Branch

Vide Voucher no.391 dated 12/07/2002 for Rs. 2660/-the following purchases have been made:

- 1) Datta Marketing, ,Chiplun invoice no. 229 dated 3/06/2002 for Rs. 1200/- repairing and service charges to power pump,
- 2) Datta Marketing, ,Chiplun invoice no. 225 dated 21/05/2002 for Rs. 1650/- supply of two Fax Ribbons
- 3) M/S quality Office Equipments, Chiplun Bill no.1410 dated 10/05/2002 for Rs. 5362/- supply of on Cannon Printer.
- 4) Swan Communication System, Dombivali Telephone Exchange Maintenance charges period from 01/12/2001 to 31/02/2002 for Rs. 17606/- under Rule 6.38 of the Account Code and Government Resolution Industries, Energy and Labor Department Government Resolution No. SP- 1093 (2635) Ind. – 6 dated 16th July,1994.the quotations were not invited from the supplier. These purchases are out of the rules therefore this expenditure Rs.26691/- is not admitted in audit. Please explain.

Paragraph No. 29: Non Maintenance of the Security Deposit Register in the prescribed form and non payment of the Security Deposit to supplayars

Office of the Vice Chancellor,Dapoli,Accounts Department

The Security register is checked and the following objections are raised:

- 1) The Security Deposit Register has not been maintained in the prescribed form No. 8.1 – K. V. 29

- 2) The Refund of Security Deposit Register has been maintained in the prescribed form but the details of the amounts have not been worked out in the register No. 8.1 – K. V. 29 therefore the audit could not verify whether the amounts are refunded to the supplier within the prescribed time limit or otherwise?
- 3) The Refund of Security Deposit should be made under Account Code Rule No. 6.47 (2) within three months from the date of payment of the last bill to the supplier.
- 4) Under Account Code Rule No.8.5 if within three years from the date of payment of the last bill to the supplier the security deposit has not been paid then this amount should be deposited in the University Account. But the amounts of the year 2002 -2003 have not been deposited during the year in the University Fund. The list of such suppliers is enclosed herewith.
In case of a total no. of nine suppliers whose total amount of Rs. 56298/- (Rs. Fifty six thousand two hundred ninety eight only) should be deposited in the University Account and compliance reported.

Paragraph No.30 Non Submission of the Chalan with the Acquittance Roll:
Office of the Vice Chancellor, Dapoli, Accounts Department

While checking of the salary vouchers year 2002-03 of the acquittance Roll it has been found that in regard to the amounts of direct recoveries deposited in the related head of accounts by drawing and disbursing officer by the chalans the copies of these chalans were not attached to acquittance Rolls therefore clarify whether they are handed over to the concerned or otherwise?. For example the chalans of the recoveries of L. I. C., K.K.V. Co-operative Society, Professional Tax were not submitted to the audit therefore what has happened to these amounts?

Paragraph No.31: Irregularities in the maintenance of the cash book: (Form-22)
Office of the Vice Chancellor, Dapoli,

The following drawbacks are noticed while checking the cash books of the Office of the Vice Chancellor, Dapoli maintained in Form No. 22 for the year 2002 -03:

When the cash book and pass books for each month have been checked there are differences noticed. After end of each month it is necessary to carry out reconciliation under Rule No. 3.12 between the bank balance in the pass book and Cash Book and the Drawing and Disbursing Officer should certify that the balances are correct.

Further as on 31st March the reconciliation of the bank balance in the pass book and Cash Book should be carried out by the Drawing and Disbursing Officer which has not been done for this the explanations of the concerned should be obtained and compliance reported to audit .

Paragraph No.32: Maintenance of the Register of the Government Service stamp Register in form B:

Office of the Vice Chancellor,Dapoli,

The following drawbacks are noticed while checking the Register of the Government Service Stamp Register in form B_ of the Office of the Vice Chancellor, Dapoli

- 1) In the month selected for the audit a number of corrections have been noticed but the corrections are not signed or initialed.
- 2) The stock of the Register of the Government Service Register in form B has not been verified and certified. Even the daily entries are not initialed.
- 3) In the years before the audit period the certificates of no. pages in the register have not been certified neither the stamp of the University has been put.
- 4) As provided in the Maharashtra Agriculture University Accounts Code Rule No. 27.4 it is necessary to maintain these accounts in form K. V. 176 and 177 but it has not been done. Further it is necessary for the Head of the office to exercise control over this account.

Paragraph No.33: Irregularities in the Purchase of Iron Cots :
Agriculture College, Hostel Department, Dapoli,

- 1)Voucher no. 433 dated 31/03/2003 for Rs. 46000/- purchase of 40 iron cots @ Rs.1150/- each
- 2)Voucher no. 434 dated 31/03/2003 for Rs. 46000/- purchase of 40 iron cots @ Rs.1150/- each
- 3)Voucher no. 435 dated 31/03/2003 for Rs. 46000/- purchase of 40 iron cots @ Rs.1150/- each

The following audit objections are raised for these purchases

1) Vide bill no.132 dated 28/02/2003 & 130 dated 15/02/2003 from Shri Ganesh Timber Company, Dapoli for Purchase of 120 iron cots for Rs. 138000/- without calling quotations under rule 6.38 and 707 of Account Code No. 6.38.

For these purchases the sealed quotations were not obtained from the suppliers under rules, therefore the quotations were not confidential under Rule 6.38 of the Account Code and Government Resolution Industries, Energy and Labor Department Government Resolution No. SP- 1093 (2635) Ind. – 6 dated 16th July,1994.the the tenders were not invited from the suppliers for the purchases exceeding Rs. 50,000/- therefore it is an irregular purchases.

2) As provided in the Government Resolution dated 2nd January,1992 why the iron cots were not purchased from the Government institutions and what is the purpose for purchasing iron cots locally should be clarified

3)Why the Income Tax at source was not recovered from the bills of Shri Ganesh Trading Company. Dapoli as provided in Appendix 5 of sub section (2) under Rule 20 of the Accounts Code. 2 % income tax amounting to Rs.2760/- and surcharge of Rs. 414/-under section 194 – c of the Income Tax, the tax should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit. These purchases of Iron Cots are out of the rules therefore this expenditure of Rs. 1,38,000/-is not admitted in audit.

Paragraph No.34: Irregularities in the Purchase of Plastic Tables and Chairs

Voucher no. 438 dated 31/03/2003 for Rs. 42250/- purchase of 25 number of chairs and tables were purchased Vide bill no. 9512 dated 27/03/2003 of H. P. Butala and Co., Dapoli for Rs. 42250/- without calling for the quotations from the suppliers under rule 6.38 of Account Code

These purchases made are out of the rules therefore needs explanation.

The supplier has not enclosed with the bill rate list therefore the rates could not be verified.

This expenditure of Rs.42250/- is not admitted in audit.

Paragraph No.35: Non verification of the Dead Stock articles and Non Maintenance of the dead stock register in the prescribed form.

Agriculture College, Extension Department, Dapoli,

The dead stock register of the Extension Department has been checked and the following objections are raised:

- 1) The dead stock register of the Extension Department has not been maintained in the prescribed form No.7 8 (4). The dead stock register of the Extension Department should be maintained in the prescribed form No.7 8 (4) and shown to audit.
- 2) The physical verification of the dead stock in the register has not been carried out during 2002 - 2003 which should be done.
- 3) When the dead stock register has been verified a number old articles are seen. Whether the articles from the dead stock register have been written off? If yes show the list. Further the articles needing write off should be written off and new entries should be taken in the register and shown to audit.

Paragraph No.36: Irregularities in the Purchase of Six Station Multi Gym.

Agriculture College, Gymkhana Department, Dapoli.

Voucher no. 2465 dated 31/03/2003 for Rs. 47880/- purchase of six station Multi Gym. In this following audit objections are raised:

- 1) Vide invoice 1 no.00330 dated 30./03/2003 of M/ S Deluxe Sports Industries, six station Multi Gym. for girls has been purchased without calling for the quotations from the suppliers under rule 6.38 of Account Code. Therefore the rates could not be verified. Please explain.
- 2) M/ S Deluxe Sports Industries, Pune is the manufacturer but the original Rate List was not made available therefore by calling rates of other companies the rates were not compared and verified. Please give explanation and submit the compliance report to audit.

3)The Income Tax at source was not recovered from the bills as provided in Appendix 5 of sub section (2) under Rule 20 of the Accounts Code, therefore under the provisions of Income Tax Act, the tax of Rs. 1101/-should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

Paragraph No.37: Irregularities in the Purchase of Fodder and Chicken Feed.

**Agriculture College, Animal and Dairy
Since Department, Dapoli.**

Agriculture College, Animal and Dairy Since Department, Dapoli have purchased Fodder and Chicken Feed from time to time, in this the following audit objections are raised:

Rs. 30058/- Transportation Charges Rs.2040

The Fodder and Chicken Feed have been purchased from M/S Shankar Girdhar Talathi as below:

- 1) Bill No. 12985 dated 15/04/2002 Milk Moar 40 gunny bags, Biopromendh - 28 bags at the cost of Rs. 30058/-+ portage, transportation cost Rs. 2040/-
Bill No. 12986 dated 15/04/2002 Milk Moar 21 gunny bags, Biopromendh cost of Rs. 13166/- + transportation cost Rs. 630/-
- 2) The Bill No. 1318 dated 23/07/2002 Cattle feed for Rs. 23993/- + portage,transportation. Rs. 1560/-
- 3) Bill No. 1604 dated 17/08/2002 Rs. 6185/- Cattle feed +portage ,cartage Rs. 300/-
Bill No. 1605 dated 17/08/2002 Rs. 15077/- Kichan feed + portage ,cartage Rs.900/-
- 4) Bill No. 1828 dated 04/09/2002 Rs.14547/- Cattle feed portage Rs.660/-, cartage Rs.1800/-
Bill No. 1829 dated 04/09/2002 Rs.28025/- Cattle feed +cartage Rs. 2800/-
Vr. No. 943dated 11/10/2002 Rs.39849/-
- 5) Bill No. 1991 dated 5/10/2002 Rs.11824/-/- portage Rs.570/- Cattle feed
Bill No. 1992 dated 05/10/2002 for Rs. 2805/-
Voucher No. 1167 dared 15/11/2002 for Rs.44935/-
- 6) Bill No. 2374 dated 13/11/2002 for Rs. 44935 Cattle Feed & portage .3000/-
Voucher No. 1373 dated 18/12/2002 for Rs.29108/-
- 7) Bill No. 2710 dated 10/12/2002 for Rs. 29108/- portage Rs. 1800/-
Voucher No. 1544 dated 17/01/2003 for Rs.25308/--
 - 1) Bill No.3087 dated13/01/2003 for Rs.25308/- portage Rs. 1650/-
Voucher No.360 dated 09/07/2002 for Rs. 26414/-
 - 2) Bill No.1044 dated26/06/2002 Cattle Feed for Rs.26414/- portage Rs. 1740/-

The Department has made purchases of the fodder and the chicken feed for a total amount of Rs 296665/-without inviting tenders, As the total purchases exceeded Ts Rs. 50,000/- therefore under Rule 6.38 of the Account Code and Government Resolution Industries, Energy and Labor Department Government Resolution No. SP- 1093 (2635) Ind. - 6 dated 16th July,1994.it was necessary to invite tenders but the tenders were not invited from the suppliers.

As provided in the rule no. 7.7 of the Account Code it was necessary to inform to the university for consolidated demand for fixation of the rate contract, but it was not done.

The Income Tax at source was not recovered from the bills as provided in Appendix 5 of sub section (2) under Rule 20 of the Accounts Code, therefore under the provisions of Income Tax Act, the tax of Rs.6823/-should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

This expenditure on the purchases of the fodder and chicken feed is not admitted in audit.

Paragraph No.38 : Irregularities in the Purchase of Color T. V.

Agriculture College, Animal and Dairy Since Department, Dapoli

Vide Voucher no.2293 dated 31/03/2003 for Rs. 30990/- one Color T. V. with D, V. D has been purchased in this the following irregularities have been noticed :

1)One color T. V. with D, V. D has been purchased from M/ S H. P.Butala and Services, Dapoli vide Bill No. 9515 dated 31/03/2003 – Thomas 29 (T. V. Model) with DVD but as per the provision of Rule No. 6.38 quotations were not obtained from the supplier.

2)In the note it is mentioned that one T. V. of Thomas Company should be purchased for which explanation should be offered. When the Note was seen it is found that the rate list has not been submitted.

3)The Income Tax at source was not recovered from the bills as the provisions of Income Tax Act, the tax of Rs.713 /-should be recovered from the concerned and deposited into Income Tax Account by chalan and compliance reported to audit.

Paragraph No.39 : Irregularities in the Purchase of Laboratory equipments:

The following irregularities have been noticed in the purchase of Laboratory :-

Vide Voucher no.2111 dated 31/03/2003 for Rs.24500 /- purchase one water cooler :

As per the demand no. 288 /2003 dated 31.03.2003 the quotations were invited from the suppliers. In this 19/03/2003 was the last date given for submission of the quotations. But 15 days time limit is to be given for submission of quotations but in this case only 6 days were given for submission of the quotations. Explanation should be given.

The sealed quotations were not accepted from the suppliers under rules therefore the quotations did not remain sufficient confidential the Bottle cooler was purchased from M/ S Samarth Electronics, Dapoli vide bill no. 62 dated 31/03/2003but Income Tax Act, has not been recovered from the concerned bill.

2)Vide Voucher 2304 dated 31/03/2003 for Rs.50490 /- one Rectangular Muffle Furnace has been purchased from M/S Swarupchand and Sons, Mumbai against the quotations when it was necessary to invite tenders under rules.

3) Vide Voucher no.2305 dated 31/03/2003 for Rs.15000 /- Laboratory Electronic Oven and Inside Chamber has been purchased from Scientific Sales Syndicate, Mumbai vide their bill no. 78 dated 31/03/2003. For this purchases the quotations were invited vide office letter No. 7202/02 dated 26/12/2002 from the suppliers.

The last date for submission was given as 15/01/2003. The above purchases have been made as below:

1) Bottle Cooler	Rs. 24500/-
2) Muffle France Water Bath	Rs. 50490/-
3) Electric Oven	Rs. 15000/-
Total Rs.	89990/-

As the total purchases exceeded Rs. 50,000/- therefore under and Government Resolution Industries, Energy and Labor Department Government Resolution No. SP- 1093 (2635) Ind. – 6 dated 16th July,1994.it was necessary to invite tenders by giving publicity. Please explain the reasons for not inviting tenders from the suppliers.

This expenditure on these purchases is against the rules therefore it is not admitted in audit.

Paragraph No. 40: Irregularities in the Purchase of Godrej Store Well:

Office of the Vice Chancellor. Dapoli, Entanomaly Department.

Voucher no. 2383 dated 31/03/2003 for Rs.23016/- purchased one Godrej Store Well and 40 number of Plastic Stools for which the following audit objections are raised:

- 1) Purchases were made of one Godrej Store Well and 40 number of Plastic Stools Vide bill no. 9504 dated 21./03/2003 of H. P. Butala and Services, Dapoli by calling for the quotations from the suppliers under rule 6.38 of Account Code. The quotations should not be opened unless and until at least three quotations are received. Only two quotations were received therefore the competitive rates could not be verified.
- 2) It was necessary to give extension in the time limit of submission in the date of submission of the quotations and invite revised quotations. This has not been done. Explain.
- 3) These articles are of Godrej Make but original quotations were not made available for verification.
- 4) under the provisions of Income Tax Act, the tax 2% has not been recovered from the bill therefore it should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

Paragraph No.41: Irregularities in the Purchase of Dragon Naturally Speaking:

Agriculture College, Animal and Dairy Since Department, Dapoli

Voucher no.2423 dated 31/03/2003 for Rs.20795/- purchase of one Dragon Naturally Speaking Ver from M/s HCL Mumbai_ Vide invoice No. no. 990 dated 31./03/2003

It was necessary for the Department under Rule 6.38 and 7.7of the Account Code to invite quotations from the suppliers under rules.

These purchases made are out of the rules the quotations from the suppliers were not invited therefore needs explanation. Whether this purchase not been made from the authorized dealer? Whether there is only supplier? Please explain.

This purchase is irregular therefore expenditure of Rs20795/- is not admitted in audit.

**Paragraph No.42: Irregularities in the Purchase of Dragon Naturally Speaking:
Office of the Vice Chancellor. Dapoli, Economics Department.**

Voucher no.2420 dated 31/03/2003 for Rs.20795/- purchase of one Dragon Naturally Speaking Ver from M/s HCL Mumbai. The following audit objections are raised :

- 1) Vide invoice No. 889 dated 31./03/2003 Rs. 20795/- of M/s HCL Mumbai a software with recorder has been purchased. It was necessary for the Department under Rule 6.38 and 7.7 of the Account Code to invite quotations from the suppliers. This irregularity should be explained.
- 2) The original list of this company is not made available therefore how the rates in the bill were checked. Please explain. In this purchases the irregularity is noticed.
- 3) under the provisions of Income Tax Act, the tax 2% has not been recovered from the bill therefore it should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

**Paragraph No.43: Irregularities in the Purchase of Electronic Cattle Scale:
Agriculture College, Animal and Dairy
Since Department, Dapoli**

J. E. No.300 dated 31/03/2003 for Rs.48703/- purchase of one Electronic Cattle Scale was made. The following audit objections are raised :

- 1) Vide Bill No. no. 19 dated 31./03/2003 of M/s Accura System Mumbai one Electronic Cattle Scale was purchased
 - 1)It was necessary for the Department under Rule 6.38 and 7.7of the Account Code to invite quotations from the suppliers. But a consolidated quotation was obtained therefore the rates could not be compared This is an irregularity and whether the benefit of the competitive rates were availed of could not be ascertained should be explained.
- 2) The original list of this company is not made available therefore how the rates in the bill were checked. Please explain. In this purchases the irregularity is noticed.
- 3) Whether this purchase not been made from the authorized dealer? Whether there is only one supplier? Please explain. This purchase seems to be irregular
- 4) under the provisions of Income Tax Act, the tax 2% of Rs. 974 + 15% surcharge of Rs. 146/- totaling to Rs. 1120/- should be recovered from the supplier and deposited into Income Tax Account by chalan and compliance reported to audit.

**Paragraph No44: Irregularities in the Purchase of Solar Street Light:
Agriculture College Hostel Department, Dapoli,**

Voucher no. 248dated 22/1/2002 for Rs. 64000/- the solar street light has been purchased The following audit objections are raised for these purchases

1) Vide bill no.495 dated 16/10/2002 from M/s Dapoli Engineering Company, , Dapoli the solar street light has been purchased but the quotation for Purchase of the solar street light were not called for from the suppliers under Rule 6.38 of the Account Code and Government Resolution Industries, Energy and Labor Department Government Resolution No. SP- 1093 (2635) Ind. – 6 dated 16th July,1994.the the tenders were not invited from the supplier though the amount of the purchases exceeded Rs. 50000/-. This should be explained.

- 2) Company authorization certificate not attach the quotations.
- 3) For these purchases the sealed quotations were not obtained therefore this purchase is irregular.
- 4) The certificate of installation of the solar street light has not been attached.

5) under the provisions Appendix 5 under section B Rule of Rule 20 of the Account Code as per the Income Tax Act, the tax 2% + Surcharge 15 % total amounting to Rs.1472/- has not been recovered from the bill therefore it should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

Paragraph No. 45: Recovery of Sales Tax and Income Tax:

Agriculture College, Dapoli

Voucher no. 2272 dated 31/03/2003 for Rs. 154300/- purchase of Electronics Socs Infra Rapid System has been made from M/ S Pelican Equipments Chennai.

1) under the provisions Appendix 5 under section B Rule of Rule 20 of the Account Code as per the Income Tax Act, the tax 2% + Surcharge 15 % total amounting to Rs.3212/- has not been recovered from the bill therefore it should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

2) Voucher no. 2274 dated 31/03/2003 for Rs. 110644/- purchase of Electronics Kel Infra Rapid System has been made from M/ S Pelican Equipments Chennai invoice No. 167 dard 25/03/2003. In the bill the Sales Tax 10.5% has been charged But in the same manner the supplier has not charged Income Tax in the bill therefore the Income Tax Act, the tax 2% + Surcharge 15 % total amounting to Rs.2545/- should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

Paragraph No46 : Irregularities in the Purchase of Micro Processor

Agriculture College, Chemical Department, Dapoli

Voucher no.2252 dated 31/03/2003 for Rs.39420 /- a Micro Processor has been purchased from M/s Elico Limited Hyderabad vide invoice No. P/062/03 The following audit objections are raised :

- 1) under Rule 6.38 of the Account Code it was necessary to invite quotations but were from the suppliers but not invited This irregularity should be explained.
- 2) This purchase has been made because the company is the manufacturer but the Department has not mentioned the required specification. The rates were not compared with the rates of other companies obtaining their rate lists therefore it cannot be ascertained whether the benefit of the competitive rates has been availed of or otherwise.
- 3) The original list of this company is not made available therefore how the rates in the bill were checked..
- 4) under the provisions of Income Tax Act, the tax 2% amounting to +15% Surcharge amounting to Rs. 906/- has not been recovered from the bill therefore it should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit. For these purchases the sealed quotations were not obtained therefore it is an irregular purchase.

Paragraph No. 47 : Irregularities in the Purchase of Amplifier and recoveries:

Agriculture College, Extension Department, Dapoli,

1) Vide voucher no. 2302 dated 31/03/2003 an advance of Rs.20224 was drawn for purchase of Amplifier and vide J. E. No. 52 / dated 31/03/2003 this amount has been adjusted. In this purchase the following audit objections are raised :

A) The Amplifier has been purchased vide bill no. 322 dated 31/03/2003 of M/S Cine Corporation of Bombay

B) As an advance of Rs. 20224 was drawn for purchase of Amplifier and while carrying out the adjustment if this amount is not passed for payment and signed by the Pay & Accounts Officer therefore how this expenditure has been debited.

C) As an advance of Rs.20224/- was drawn for purchase of Amplifier on 31/03/2003 why the chequ is drawn so late bearing no. 014633 dated 22/06/2003 for Rs. 20224/- and the receipt No. 9183 dated 22/08/2003 has been obtained so late. Please explain.

D) Amplifier purchasing entry not maintained the Prescribed format.

2) As an advance voucher no. 2331 dated 31/03/2003 Rs.34752/- was drawn for purchase of Amplifier but not adjustment of advance.

A) Suppliers payment dilly should be Explained.

under Rule 6.39 of the Account Code and Government Resolution Industries, Energy and Labor Department Government Resolution No. SP- 1093 (2635) Ind. - 6 dated 16th July,1994 since the expenditure exceeded Rs. 50,000/- wen the calling of the tenders was necessary, the tenders were not invited from the supplier but only the quotations were invited

Why the consolidated demand was not placed under rule 7.7 should be explained.

under the provisions of the Income Tax Act, the tax 2% + Surcharge 15 % totaling to Rs.1264/- has not been recovered from the bill therefore it should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

These purchases made are out of the rules the quotations from the suppliers were not invited therefore needs explanation.

Paragraph No48: About the Dead Stock register entry and certificate.

Agriculture College, Botany Department, Dapoli

The dead stock register of the Botany Department has been checked and the following objections are raised:

- 1) The dead stock register of the Botany Department has not been maintained in the prescribed form No. 7.8 (4). The dead stock register of the Botany Department should be maintained in the prescribed form No.7.8 (4) and shown to audit.

The physical verification of the dead stock in the register has not been carried out during 2002 -2003 by the head of the office under the provisions of rule no 7.9 of the Account Code has not been carried out. Further within 15 days after end of year the certificate of the verification of the dead stock has not been submitted which should be done.

Paragraph No49 : Irregularities in the Purchase of Microscope:

Vide voucher no. 2183 dated 31/03/2003 5 number of Labomed Monocular Microscopes has been purchased for Rs. 46198/- in this purchase the following audit objections are raised :

An advance of Rs.46198/- was drawn for purchase of five Labomed Monocular Microscopes and vide J. E. No.15 / dated 31/03/2003 this amount has been adjusted debited by obtaining bill from the supplier. AS only two quotations were received, the quotations should not have been opened unless and until at least three quotations are received.As there were only two quotations were received therefore the benefit of the competitive rates could not be availed of.

These purchases made are out of the rules the quotations from the suppliers were not invited therefore needs explanation.

Paragraph No50 : Purchase of Systolic leaf Area Meter :

Vide voucher no. 2032 dated 31/03/2003 for Rs. 40316/- a Systromics leaf Area Meter type II has been purchased for in this purchase the following audit objections are raised :

- 1) This meter has been purchased vide invoice No. P 295 dated 26/03/2003 of M/S/Systronics Mumbai. The quotations were called for this purchase. But out of five suppliers the purchase of meter has been made from one supplier.

As per the Rule No. 6.39 and also the Government Resolution dated 27th January 1992 it is necessary to receive at least three quotations there fore the Department should have re invited the quotations

This purchases made are out of the rules.

- 2) under the provisions of the Income Tax Act, the tax 2% + Surcharge 15 % has not been recovered from the bill therefore it should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

- 3) When the note in this regard was checked it is stated that this supplier is the authorized Seller But there is no such papers are available in the file.

Paragraph No51 : Irregularities in Purchase of Spectrophoto Meter and Flame Photo Meter :

Vide voucher no. 2184 dated 31/03/2003 for Rs. 57739/- an advance drawn for purchase of Systronics Digital Spectrophoto Meter for Rs. 30100 and Photometer for Rs. 19800/- and it has been adjusted via J. e. No.20 dated 31/03/2003. In this purchase the following audit objections are raised :

- 1)The quotations were called for, for this purchase vide letter No. 1247/02 dated 19/03/2003 which were handed over to the suppliers. Under Rule 6.40 of the Account Code sufficient period for submission of the quotations was not given. Further full specification was not mentioned in the quotations letter.

2) As per Government Resolution Industries, Energy and Labor Department Government Resolution No. SP- 1093 (2635) Ind. – 6 dated 16th July,1994.the amount of the purchase exceeded Rs. 50000/- but tenders were not invited from the supplier.

3) under the provisions of the Income Tax Act, the tax 2% + Surcharge 15 % has not been recovered from the bill therefore it should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

Paragraph No52 : Electricity Bills

Agriculture College, Stores Department, Dapoli,

Vide voucher no. 1153 dated 14/11/2002 for payment of the electricity bill for the month of Octobr,2002 an amount of Rs. 97110/- has been paid. In this bill the amount of Rs. 95150/- has been billed. But an amount of Rs. 1962/- has been recovered as penalty for late payment of the bill.

When in this regard the Superintendent Engineer M.S. E. B. Ratnagiri was requested for extension in time limit for payment of the bill, it was informed that first make the payment of the bill and after issue of the letter for extension in time limit this amount will be adjusted. But the amount of the penalty has not been adjusted therefore sanction has been obtained for recovery of the penalty from those who are responsible for delay in payment. But neither this amount has been recovered from the person responsible for delay nor the information has been given to audit.

Please give the details if the recovery of the amount has been made if not then obtain the explanation from the person responsible for delay immediately and recover the amount and submit details to audit.

Paragraph No.53 : Purchase of Computer:

Vide Voucher no.2151,2152,2153 dated 31/03/2003 an amount of Rs.180780/-was paid to M/S Sarso Enterprises in this the following irregularities have been noticed :

1) The University has purchased Computers for use of the University on the basis of the rates approved by M/S Sarso Enterprises .

But before purchasing Computers the University did not verify whether the Government has fixed any rate contract

2) Further while sanctioning the bill in the orders nothing has been mentioned about the powers delegated for the purchase of computer for which explanation should be offered and compliance report submitted.

Paragraph No.54: Verification of the Dead Stock articles annually.

The dead stock register of the Department has been checked and the following objections are raised:

The physical verification of the dead stock articles in the register has to be carried as per Rule 7.9 annually and the Head of the Office has to record the certificate of the Physical Stock Verification and the certificate should be submitted to Comptroller.

When inquiries in this regard has been made it is learnt that the certificate of the Physical Stock Verification has been recorded as carried out and it is correct has been recorded without actual verification.

When the dead stock register has been verified a number old articles from the year 1967 have been found to have become old and obsolete therefore action should be taken to write off such article. A proposal to write off such articles has been submitted during 2006.07

When the dead stock articles are verified at that time it is necessary to submit the proposal to write off old and obsolete articles, When Written Off proposal is sanctioned then the these articles are disposed off by auction and the amount received be deposited in the Revenue Account.

In this regard explanation should be offered and the proposal to write of should be submitted.

Paragraph No.55: Service contact for the Xerox Machine:

Vide Voucher nos.2425 and 2426 dated 31/03/2003 an amount of Rs.11440 /- and 16400/- was paid towards Service Contract of the Xerox Machine. This Service contract was for the period from 12/09/2003 to19/09/2004 in this the following irregularities have been noticed :

1)This Service contract was for the period from 12/09/2003 to11/09/2004 means it is for the next Financial Year then why the expenditure has been incurred during the current Financial year? Please explain.

2) In this, the Machine no. 1025 has been purchased in 1993 and the Machine No. 5226 purchased in 2001 but till now the service contract was not made therefore what was the need now to make service contract? No reasons in this regard have been put forth. Please clarify.

3) No register has been maintained regarding the services rendered through this service contract. Clarify and submit the compliance report to audit.

Paragraph No.56: About the contractual work:

Vide Voucher no.1262 dated 03/12/2002 for an amount of Rs.2261 /-

Vide Voucher no.1262 dated 03/12/2002 for an amount of Rs.2304 /-

As per these Vouchers the work was allotted to the labor on the contract basis Rs. 51/- for the skilled labor and Rs 47/- per unskilled labor.

1) Even if the work has been allotted on contractual basis to all the labor the work has been got done from all the labor on the contractual basis and accordingly they have been paid the amounts. The following audit objections are raised in regard to this expenditure:

The register of nature of their work and the no. of days they have worked has not been maintained. But on the reverse side of the certificate issued it has certified that the above mentioned labors were appointed on the daily wages and are as per the daily sheet kept by the office means it was necessary to maintain their daily sheet. contract wono.1262 dated 03/12/2002 for an amount of Rs.2261 /-

Paragraph No.57 : Purchase of Electrical Material:

Vide Voucher no.2009 dated 31/03/2003 an amount of Rs.6554/- was paid for purchase of the Electrical material.

In these appliances 100 Starters have been purchased. In this, when the entries are checked the opening of the starters was 169 starters. Thereafter by purchasing 100 starters the starters in balance became 269 starters and out of these during the year 2003 – 2004 only 57 starters were used. Similarly during the year 2002 – 2003 only 65 starters were used. Further during the year 2002 – 2003 only 65 starters were used.

Similarly when 21 number of 5 Amp Switch were in balance as on 26/03/2003 again as per the bill 48 number of 5 Amp Switches were purchased. When its use was seen during the year 2002 – 2003 it was only six number and in 2003 – 04 it was only six number. It is necessary to see the average of last 2 – 3 years for purchase of the need of the year but here the purchases have been made in excess which was unnecessary. Please explain this and hereafter care should be taken to avoid unnecessary purchases.

Paragraph No.58 : About The Earnest Money Deposit Register:

Office of the Vice Chancellor. Dapoli, Pay & Accounts Department

In this regard the following objections are raised:

The Earnest Money Deposit Register has not been maintained in the prescribed form Nos. 3.55 and . 8.1 – K. V. 29 which is to be maintained by the Pay & Accounts Officer

Further the amount of the closing balance of the year is to be carried forward in the new register of the next year and the entries of the current year should be taken therein

Under Account Code Rule No.8.5 if within three years from the date of refund becoming due for payment if the Earnest Money deposit has not been claimed then this amount should be lapsed and deposited in the University Fund Account.

But for the amounts of the year 2002 -2003 during the course of audit the Pay & Accounts Officer have not produced this register. Therefore the information of the amount outstanding for more than three years could not be worked out.

Please give explanations in regard to both the above audit objection and compliance reported.

Paragraph No.59: Purchase of the Plastic Pots

Agriculture College, Botany Department, Dapoli

Voucher no. 2427 dated 31/03/2003 for Rs. 9200/- the plastic pots have been purchased from M/s Jaydeep Agriculture Service Centre who are the authorized distributors of Ratan Plastic Industries.

As Ratan Plastic Industries is the sole manufacturer of the product purchase has been made without calling for the quotations.

But under rule 7.7(1) of the University Account Code it is provided that if any of the article is of only one kind of make or only one is the manufacturer then the purchase can be made without calling for the quotations.

But in the office note it is not mentioned that the manufacturer of the Plastic Pots are only Ratan Plastic Industries Ratan Plastic Industries and whether the plastic pots manufactured by them are necessary. Therefore how purchases have been made without calling for the quotations. Please explain.

Paragraph No.60: Non availability of the Records;

1) Vide Voucher nos. 2093 dated 31/03/2003 for Rs. 9303/- stationery has been purchased from Grahak Bhandar

2) and voucher no. 2446 dated 31/03/2003 for an amount of Rs.27,500/- purchase of Laboratory Material from M/S Datta Chhaya

As seen from these vouchers the note of the concerned department, sanction etc. were not shown to the audit. Even though these papers were demanded during the course of audit but were not produced. Therefore obtain the necessary explanation of the concerned and submit the compliance report to audit.

Paragraph No.61: Service contract for the Fertilization Unit:

Agriculture College, Biotechnology Department, Dapoli,

Vide Voucher nos. 2456 dated 31/03/2003 of Biotechnology Department, an Annual Maintenance Contract for Millipore Fertilization unit for an amount of Rs.7948/-was paid

As per terms and conditions of the contract the concerned engineer should visit the unit at least four times in a year for maintenance purpose. But in this regard no record is available to verify whether the concerned engineer visited the unit at least four times in a year for maintenance purpose. In this regard no records were furnished by the concerned department.

As the advance amount has been to the company for maintenance therefore it is necessary to see that the conditions of the contract are being fulfilled for which it is necessary to maintain a register for recording therein the visits of the engineer.

Take necessary action and submit the compliance report to audit.

Paragraph No.62: Purchase of Naturally Speaking Software

Agriculture College. Dapoli, Agriculture Engineering Department.

Voucher no.2421 dated 31/03/2003 for Rs.21795/- has been paid to M/S . P. C. L for purchase of Naturally Speaking Software

As the full time clerk is not available in the Department therefore for avoiding difficulties in the preparation of the various reports, Research Papers and daily reports, the educational reports and for disposal of daily Administrative work the Naturally Speaking Software has been purchased.

As the Director has purchased this kind of machine hence this machine has been purchased But the justification of non availability of full time clerk has been given. It was necessary to obtain sanction from the Hon. Chancellor but it is not taken.

In this regard explanation should be given and compliance reported .

Paragraph No.63: Repairs to the Computer:

Agriculture College. Dapoli, Horticulture Department.

Vide Voucher nos.1900 dated 29/03/2003 an amount of Rs.5,945/-was paid as an advance to M/S E Net Computer for repairs to computer.

In this regard the Computer Department of University has submitted the proposal for repairs in which the Display Card 1.44 M. B. Floppy Drive are necessary and for that the expenditure of Rs. 2,100/-was required but the expenditure has been incurred for up gradation of the computer. But the

sanction for up gradation and additional expenditure has not been obtained from the Computer Department of University.

In this regard explanation should be given and compliance reported

Paragraph No.64: Repairs to the Freeze:

Vide Voucher nos.2270 dated 31/03/2003 an expenditure of Rs.25,750/-was incurred for repairs to the freeze and cooler which included an amount of Rs.19,550/- for replacement of the compressor.

This repairs have been got done on the basis quotations from M/ S Saidarshan Refrigerators . But these freeze and cooler have been purchased from Godrej Company, therefore it was necessary to get the quotations from this Company for repairs and replacement of the part. But action was not taken accordingly, therefore in this regard explanation should be given and compliance reported .

Paragraph No.65: Bills not passed by the Pay and Accounts Officer:

While conducting the audit of Office of the Vice Chancellor. Dapoli,for the year 2002 – 2003 it has been found that the following vouchers have not been passed by Pay & Accounts Officer:

Serial No.	Voucher No.	Amount
1	1180	2,000/-
2	1279	1,275/-
3	1759	3,592/-
4	1954	5,076/-
5	2275	29,760/-
6	2302	20,224/-

When the audit of the above vouchers was conducted neither the sanction was accorded to the above vouchers nor the concerned bills were signed by the Pay & Accounts Officer. Therefore satisfy the audit as to under which rules the above bill are passed and compliance reported

Till that time the expenditure incurred is held under objection. This expenditure will affect the Annual Accounts therefore comply with urgently.

Paragraph No.66: Non – Submission of the original vouchers of the expenditure

While conducting the audit of the Animal Husbandry and Dairy Department ,for the year 2002 – 2003 it has been found that the original voucher No. 30 (J. E.) for Rs. 15,100/- has not been attaché in the file but the Zerox copies of voucher of the expenditure has been kept in the file. It was told that the original voucher has been forwarded s to the University. Why there was need to submit original voucher.

The original Voucher should be obtained and filed and submit such compliance report.

This Expenditure of Rs.15,100/-is subject to audit objection.

Paragraph No.67: Irregularities in the Logbook

While conducting the audit for the year 2002 – 2003 of the Animal Husbandry and Dairy Department of the Agriculture College, Dapoli,it has been found that the following irregularities are noticed in the logbook of the Vehicle N. MH 08 – 8211:-

It is necessary under Rule 10.10 of the Account Code to fill in all the columns in the logbook. But all the columns are not filled in. It is necessary to mention the purpose of the work in detail in Column No. 12 but it has not been recorded properly. The Monthly Summary is necessary to be drawn but it has not been drawn therefore the quantity of the fuel in balance and the quantity used, and the average run in kilometer of the fuel could be verified. Further the History Sheet of the vehicle was not shown. This should be explained.

Paragraph No.68: Non Maintenance of the Registers as per the provisions of Account Code:

Agriculture College, Dapoli Library Department

While conducting the audit for the year 2002 – 2003 of the Library Department it has been found that the registers are not maintained as per the provisions of the Account Code:

Details are given below:

Serial no.	Form No. of the Register not maintained	Rule under Account Code
1	K. V. – 141 – Shelf List	16.2 (ii)
2	K. V. – 142 – Withdrawal Register	16.2 (iii)
3	K. V. – 144 – Periodical Check Record	16.4 (2)
4	K. V. – 145 – Over due & Fine Reg.	16.5

The above important registers are not maintained. For verification the Registers should be brought up to date.

Paragraph No.69: Irregularities in the Purchase of L. G. Refrigerator

Agriculture College, Dapoli Agriculture Engineering Department.

Vide Voucher nos.2452 dated 31/03/2003 an expenditure of Rs.17890/- was incurred for purchase of L. G. refrigerator

The file of the purchase has not submitted to the audit therefore whether the proper expenditure of Rs. 17,890/- was incurred or otherwise cannot be checked The above issue is of serious nature and the expenditure of Rs. 17890/- cannot be admitted in audit.

The expenditure of Rs. 17,890/- is held under audit objection.

Paragraph No.70 :About the Dead Stock Register

The dead stock register of the Extension Department has been checked and the following objections are raised:

- 1) The physical verification of the dead stock articles as on 31/3/ 3003 in the register has not been carried out and the copy submitted to the Comptroller but it is not done (rule 7.9) Why this has not been done ?

Similarly write off list of old and obsolete therefore has not been submitted.

Paragraph No.71 Irregularities in the Dead Stock Register

The dead stock register of the Library Department has been maintained in the prescribed form No. 7.8 (4)Please explain the reasons for non maintenance of register in prescribed form No. 7.8 (4):

The certificate of physical verification of the dead stock articles in the register has not been recorded for the year 2002 -03 therefore the audit could not confirm the correctness of the dead stock articles. The physical stock to be carried as per Rule 7.9 annually and the Head of the Office has to record the certificate of the Physical Stock Verification and the certificate should be submitted to Comptroller. By 15 April of the next year. Why this was avoided should be explained? A certificate that the up to date entries of the dead stock articles purchase have been taken should recorded and the compliance reported to audit.

Similarly write off list of old and obsolete therefore has not been submitted.

Paragraph No.72 Irregularities in the Receipt of the Student Council:

1) During the year 2002-2003 Mali Training Programme was taken but no papers regarding expenditure incurred on Mali Training Programme were shown to the audit.

- 1) As shown below the original receipts were drawn in the names of students but why they were not issued to the students should be explained:

Serial No.	Receipt Book No.	Receipt No.	Amount
2	118	208	--
2	118	211	---
3	118	237	17,600/-
4	118	238	---
5	118	250	12,000/-

- 2) In the Cash Book of the Students Council Rs. 1800/- has been shown against the Receipt no. 37, but in the Receipt only Rs. 600/- has been written. Please explain as to how Rs 600/- has been written in the receipt?
- 3) While checking the Hostel Maintenance Fees it has been found that against the Receipt no. 356, recoveries of 798/- has been shown. But in the cash book Rs. 247 /- has been written. Rs.552/- has been written short in payment. Why less amount has been shown should be explained.
- 4) An amount of Rs. 100/- towards Gymkhana Fees has not been credited into cash book.
- 5) In the Cash Book on page No. 35 in the figures the over writings are found but no Senior Officer has initialed these over writings.
- 6) When the total of the Cash Book of Education Department was taken over writings are found but no Senior Officer has initialed these over writings. On 04/03/2003 and 07/03/2003 mistakes have been noticed in the figures of the amount in the cash book on page no. 124. All the above irregularities are of serious nature needs explanation to the audit.

Paragraph No.73 Irregularities in the Botany Department

1) While conducting the audit for the year 2002 – 2003 of the Botany Department the delivery memos were checked, it has been found that the Memo Chalan Book Nos. 71 & 72 were used for Main Scheme and Revolving Fund. Main Scheme and Rotation Fund (1) chalans nos. from 1 – 29 were used and thereafter chalan nos. 30 – 100 have been found to have been left blank. These chalans left blank were not cancelled. The blank chalans do not bear the signature of the Superintendent.

2) Revolving Fund chalans nos. from 1 – 5 were used and thereafter chalan nos.6 – 100 have been found blank. These chalans left blank were not cancelled neither the signatures of the Superintendent have been obtained . This should be explained and compliance report should be submitted to audit.

3) In the Botany Department campus production register for the year 2002-2003 in main scheme register production has been shown. But on the sale pages there are no signatures and stamp of Controlling Officer. In the production register the monthly summary has not been drawn.

4) In the Revolving Fund Production Register after the sale signatures of the Controlling Officer have not been obtained. In the register the Annual summary has not been drawn. In the Production Register more than half of the pages in the register have been left blank. But the register has not been cancelled.

This should be explained and compliance report should submitted to audit.

5) Vide Voucher nos.2424 dated 31/03/2003 an expenditure of Rs13,981/-was incurred for purchase of Stationery against earlier quotations.

6)Vide Voucher nos.1957 dated 31/03/2003 a total expenditure of Rs1269/-was incurred but the file was not made available to the audit. Further the summary has not been drawn on the last day of the month and not got attested on the last day of the month. Also two days less salary has been drawn. The register of the contractual procedure from 1st to 04/03/2003, 16th to 19/03/2003, 21st to 29/03/2003 were not produced before audit.

Paragraph No.74: – About the non available vouchers

Agriculture College, Dapoli Botany Department.

While conducting the audit of the Botany Department ,for the year 2002 – 2003 the vouchers were not produced till the last date of audit. Why these vouchers were not shown to the audit should be explained and compliance report should submitted to audit. The list of these vouchers are as below:

Serial NO.	Voucher no.	Amount	Date	Details
1	1370	470/-	18/12/2002	Contractors bills from 01/12/2002 to 15/12 /2002
2	1975	6621/-	31/12/2002	Chemical Glass Ware
3	1887	2400/-	20/03/2003	Tour Advance to J. L. Mehta
4	46	4000/-	20/03/2003	Work Shop

Paragraph No.75 Credit Sale of the Botany Department:

As shown in the statement - 3 of the Botany Department ,for the year 2002 – 2003 for the year 2002 + 2003 under Main Scheme and Revolving a total recovery of amount of Rs. 15,754/- is outstanding, why this amount could not recovered till now. What kind of action has been taken by the Botany Department till now ?

Outstanding recovery of Rs. 15,745/- is a serious issue therefore should recovered as early as possible and submit compliance to the audit.

Paragraph No.76 : Excess payment of Rs. 30 to the M. S. E. B Electricity Bill of the Botany Department:

While conducting the audit of_ the Botany Department ,for the year 2002 – 2003 it has been noticed that Vide Voucher nos.1354 dated 16/12/2002 an amount of Rs. Rs1,160/-- has been paid to M. S. E. B. towards electricity bill which is more by Rs. 30/-. The amount of the bill being Rs.1130/- was to be paid before 17/12/2002. But the Department has paid the amount of the bill for Rs.1160/- on 17/12/2002. This amount of Rs. 1160/- was to be paid after 20/12/2002 but due to negligence of the clerk an excess amount of Rs. 30/- has been paid.

Sanction for the payment of the bill was obtained on 09/12/2002 and while granting sanction none of the officers noticed this condition in the bill but only signed. It is necessary to check the last date of payment of the bill and the amount to be paid after last date. But without checking these dates the amount of the bill was sanctioned. If such kind negligence continues it is possible that the funds of the university may reduce. The excess amount paid to M. S. E. B. should be recovered and submit compliance report to the audit.

Paragraph No.77 Irregularities in the Chemistry Department:

Agriculture College, Dapoli, Chemistry Department.

1) While conducting the audit for the year 2002 – 2003 of the Chemistry Department. Vide Voucher no.1905 for an amount of Rs. 9925/- has been shown for the purchase from State Contract.

2) 5 Kilograms Sodium Hydroxide has been purchased for a total amount of Rs.455/- . In the distribution Register this entry appears. The distribution of 4 kilograms has been shown and in balance there should have been one kilogram but nil balance has been shown in the register therefore when and how one kilogram has been distributed.

This should be explained and compliance report should be submitted to audit.

Paragraph No.78 Irregularities in the Purchase of the Compost Fertilizer:

Regional Agriculture Research Centre, Karjat Paddy Breeding Department

Vide Voucher no.779 dated 31/3/2003 for an amount of Rs. 19500/- has been shown for the purchase of Compost Fertilizers. This purchase has been made from Karjat Taluka Cooperative Purchase Sale Society vide their bill no. 373 dated 31/12/2002 for Rs. 14000/- purchase of 2040 kilograms, and bill no. 374 dated 31/12/2002 for Rs. 5,500/- purchase of 100 kilograms foret @ Rs. 55/-The purchases have been made without calling for the quotations and without fixing rate contract. This should be explained.

The compost manure and foret has been purchased for Sahyadri demonstrations and distributed to farmers in Kahalapur Taluka. The acknowledgement has not been obtained against distribution to the concerned farmers there the audit could not confirm the correctness of the distribution.

This Expenditure of Rs.19500/-is held under audit objection.

Paragraph No.79 Irregularities in the Purchase of the Tyers & Tubes;

Regional Agriculture Research Station, Karjat, Vehicle Department

Vide Voucher no. 1343 dated 31/03/2003 for Rs.16,875/- 5 pairs of Tyeres and Tubes are purchased and In this the following audit objections are raised:

1) 5 pairs of Tyeres and Tubes are purchased for the vehicle no. M. H. 068 L 8316 vide bill no. --- dated 21/02/2003 The tube and tyers have been purchased out of the Rate Contract Supplier fixed by the Government for the year 2002-2003.

In this purchase irregularity has been committed. Explain the reasons for not obtaining the details of Rate Contract Supplier.

Paragraph No.80 Irregularities in the Purchase of Fertilizers;

Regional Agriculture Research Station, Karjat Vehicle Department

The Fertilizer has been purchased as below:

Voucher No. and date	Quantity and Date of supply	Amount	Bill No.	Supplier and Rate per ton
508 / 3/10/2002	160 bags of Urea	Rs. 39,200	301 dated 01/08/2002	4 900/- per ton from Karjat Taluka Setkari Coop. Purchase Sale Sangh
2)1367/ 31/03/2003	Urea Super Phospet	Rs 36,300	448 /31/03/2002	
3/506 /03/10/2002	Mual Potassium Simple Super Phos.	Rs. 18,480/- 31,000/-	303 dated 01/08/2002	
4/507 /03/10//2002			302 dated 01/08/2002	

From Karjat Taluka Shetkari Coop. Purchase Sale Sangh, Karjat the fertilizer worth Rs. 1,24,980/- has been purchased. As provided in the Account Code Rule no. 6.38 quotations were not invited from the suppliers. Please explain. This is irregular purchase. What is the reasons for not inviting the quotations which should be explained. As the rate list of the suppliers were not submitted hence rates mentioned in the bill could not be verified.

As provided in the Account Code rule no. 7.1,8,2 it was necessary to consolidate the annual requirement and fix the rate contract then the purchases woild have been made economically and uniformly.

The rate lists were not submitted with the note hence the rates could not be checked. As usual the Income Tax has not been recovered from the bills of the suppliers, whether they are exempted.

Paragraph No.81 Irregularities in the Purchase of the Toner;

Krishi Vidanyan Kendra, Karjat

Vide Voucher no. 632 dated 15/11/2002 for Rs.19,221 /- the Toner has been purchased and in this the following audit objections are raised:

- 1) Vide invoice No. 422 dated 11th July, 2002of M/S Prithvi Computers the toner has been purchased.When the Office note has been checked following three quotations were found:
- 2) M/S Elipe Computers Service, Bombay,
- 3) M/s General Electronics, Bombay,
- 4) M/S Prithvi Computers, Pune.

But in fact, only one quotation has been found in file. The quotation received from the suppliers and the comparative statement have not been attached to the note therefore the rates could not

compared. Why quotation received from the suppliers and the comparative statement have not been attached to the note should be explained.

The expenditure of Rs.19,221/- incurred on purchase of the toner is not admitted by the audit.

**Paragraph No.82 Irregularities in the Purchase of the Sahyadri Paddy Seeds;
Regional Agriculture Research Station, Paddy breeding Department**

Vide Bill no.08913 dated 02/01/2002 of Agriculture Research Centre, Karjat vide Voucher No. 1369 dated 31/03/2003 for Rs. 1,10,400/- a total quantity of 1472 kilos seeds has been purchased.

In Thane and Raigad District during Rabbi Season hybrid paddy for practical research to 74 farmers Shyadri seeds were distributed. But the receipt of the distribution have not been attached with the bill hence the distribution could not be verified. The Receipts with Names of the farmers should be submitted to the audit and compliance reported.

The expenditure of Rs.1,10,400/- is held under objection by audit

Paragraph No.83 Irregularities in the Purchase of Urea:

Regional Agriculture Research Station, Karjat vide vouch. In these purchases the following audit objections are raised.

Serial No.	Name of the Supplier	Bill No.	Date	quantity	Cost Rs
1	Colaba Agriculture Processing Society Ltd. Alibag	1836	21/02/2002	Urea Brikets 1880 kilos	18,000/-
2	Colaba Agriculture Processing Society Ltd. Alibag	1835	21/02/2002	Urea Brikets 1575kilos	15,750/-
3	Colaba Agriculture Processing Society Ltd. Alibag	1837	21/02/2002	Urea 375 Sufala 500 kg.	8370/-
4	Colaba Agriculture Processing Society Ltd. Alibag	1838	21/02/2002	600	6000/-

As provided in the Account Code rule no.6.38 it was necessary to consolidate the annual requirement and fix the rate contract then the purchases would have been made economically and uniformly.

The rate lists were not submitted with the note hence the rates could not be checked.

The Urea has been supplied to farmers of Madgaon. Roha Taluka, Alibag Taluka, Khopoli Khalapur Taluka. But the receipts were not attached with the bill

Paragraph No.84 Irregularities in the Purchase of Urea Brikets:

Regional Agriculture Research Station, Paddy breeding Department

Regional Agriculture Research Station, Karjat vide voucher No. 799 dated 31.12.2002 for Rs. 32322/- the Urea Brikets were purchased. In these purchases the following audit objections are raised.

1) Culaba Agriculture Process Institution Limited, Alibag vide invoice dated 23/09/2002 for Rs. 24000/- 2400 kg. Urea with transportation cost of Rs. 1200/- has been purchased

Bill Date 23/09/2002 for Rs. 5923/- 575 Kilogram Urea has been purchased with Rs. 460/- transportation charges.

Bill Date 23/09/2002 for Rs. 2399/- 234 Kilogram Urea has been purchased with Rs. 175.50 transportation charges.

3209 kilo Urea Bikets has been purchased for Rs. 32,322/- As provided in the Account code Rule no. 6.38 quotations were not invited from the suppliers. This is irregular purchase.

These purchases have been made for Research purposes and distributed to please in As provided in the Account Code Rule no. 6.38 quotations were not invited from the suppliers. Please explain. This is irregular purchase. What is the reasons for not inviting the quotations which should be explained. As the rate list of the suppliers were not submitted hence rates mentioned in the bill could not be verified.

Alibag, Roha, Pen, Mahad ect. The distribution receipts obtained are not attached with the bill therefore he quantity of the distribution could not be verified. Further the certificates issued by the District Agriculture Officer/ Taluka Agriculture Officers are not with the bill.

Paragraph No.85 Irregularities in the distribution of the compost fertilizers

Vide voucher no. 785 dated 31/12//2002 for Rs. 23,975/- Compost Fertilizer has been purchased for which the following objections are raised:

1) From Karjat Taluka Shetkari Coop. Purchase Sale Sangh, Dahivali vide their bill no. 370 dated 26/12/2002, 52 bags containing 2600 kg. compost fertilizers worth Rs. 18,200/-- has been purchased.

2) From Karjat Taluka Shetkari Coop. Purchase Sale Sangh, Dahivali vide their bill no. 105 dated 26/12/2002, bags containing 105 kg. Floret worth Rs.5,775/- was purchased. These compost fertilizers were distributed to the farmers as below for practical demonstration:

- 1) 900 kg. to Khalapur
- 2) 5400 kg. Shahapur,
- 3) 1100 kg to Murbad,

The receipt of the distribution for Compost Fertilizer were not obtained from the farmers and the accounts were not shown ri audit.

The accounts of Compost Fertilizer should shown to audit

Paragraph No.86 Irregularities in the distribution of the Paddy Seeds:

Vide voucher no.579 dated 31/10//2002 for Rs. 2,76,000/- HY. Paddy Sayaderi Paddy Seeds has been purchased for which the following objections are raised:

From Maharashtra State Seeds Corporation, Thane 27.60 gunny bags of Paddy Seeds @ Rs. 100/- has been purchased. These Seeds were distributed to the farmers but the accounts were not shown to audit.

In 11 Districts to 194 farmers a total of 3888 kg. Paddy Seeds were distributed. But the receipt of the distribution of Paddy Seeds were not obtained from the farmers therefore the correctness of the distribution of the paddy seeds to the farmers could not be verified by the audit.

The distribution of the Paddy Seeds were made to the farmers through each of the District Agriculture Officer but the accounts of the distribution of the quantity to the number of the farmers has not been kept.

The Certificate from the District Agriculture Officer has not been attached.

The receipts of the distribution of the Paddy Seeds should be obtained and shown to audit.

The Expenditure on account of purchase of the Paddy Seeds is not admitted by audit.

Paragraph No.87 : About the not verification of Dead Stock

Regional Agriculture Research Centre, Karjat

The dead stock register of the Property Department has been checked and the following irregularities are noticed:

The certificate of physical verification of the dead stock articles in the Dead register has not been recorded for the year 2002 -03 therefore the audit could not confirm the correctness of the dead stock articles. The physical stock to be carried out as per Rule 7.9 annually and the Head of the Office has to record the certificate of the Physical Stock Verification and the certificate should be submitted to Comptroller by 15 April of the next year has not been done. Why this was avoided should be explained? A certificate that the up to date entries of the dead stock articles purchase have been taken should recorded and the compliance reported to audit.

Similarly write off list of old and obsolete articles in the register has not been submitted as required under rule 19.3 of the Account Code. If prepared by taking the entries in the register Submit to the audit and comply with the audit objections.

Paragraph No.88 : Irregularities in purchase of Emisan :**Regional Agriculture Research Station, Karjat Stores Department**

Vide voucher no.509 dated 31/10//2002 for Rs. 10,047/- Emmison has been purchased for which the following objections are raised:

1) Vide invoice 09/04/2002 of M/S Excel Industry Ltd. Mumbai, quantity of 25,000 Emmison has been purchased. But as provided in the Account Code Rule no. 6.38 quotations were not invited from the suppliers. Please explain.

2) As the rate list of the suppliers were not submitted hence rates mentioned in the bill could not be verified. The Expenditure of Rs. 10,047/-on account of purchase of the Emmison is not admitted by audit.

Paragraph No.89 : Regarding quotations :**Regional Agriculture Research Station, Karjat**

Sr. No.	Voucher no. / dated	Details	Amount
1	526/18.10/2002	Purchase of Stationery	22,500/-

While conducting the audit for the year 2002 – 2003 of the Breeding Department under Research Station Karjat the following irregularities are noticed:

Vide above voucher Paddy Breeding Centre has purchased stationery worth Rs. 2,970/- But as provided in the Account Code Rule no. 6.38 quotations were not invited from the suppliers for the above purchases. Please explain. If the quotations would have been invited from the suppliers, there would have been comparative cost benefit. Please submit the explanation in this regard.

While incurring the above expenditure under Government Resolution 1994 it was necessary to invite quotations but expenditure has been incurred without calling quotations.

The Expenditure of Rs. 2,970/-on account of purchase of the Stationery is not admitted by audit.

Paragraph No.90 : Regarding expenditure incurred without obtaining sanction

Serial No.	Voucher No./ Date	Amount	Details
1	1345/ 31/03/2003	Rs.10,500/-	Purchase of fissile stone
2	1376/31/03/2003	Rs.7,000/-	Purchase of fissile stone
3	1377/31/03/2003	Rs. 18500/-	Purchase of fissile stone
4	1378/ 31/03/2003	Rs. 14,000/-	Purchase of fissile stone

While conducting the audit for the year 2002 – 2003 of the Krishi Vidyan Kendra the above vouchers pertaining to Purchases of fissile stones The sanction file for these purchases was not made available for verification hence sanction could not be verified, therefore explain as to why expenditure has been incurred without sanction when prior sanction of the competent authority was necessary. In this regard proper explanation should be offered till that time the above expenditure is held under audit objections.

Paragraph No.91 : Regarding defects in the Delivery Memos and Yield Book:

While conducting the audit for the year 2002 – 2003 of the Breeding Department working under Research Station, Karjat the following irregularities are noticed

The Paddy Breeding Department working under the Regional Agriculture Research Station, Karjat:

1) As provided in Account code the rule No. 11.12 K. V. 96 the delivery memos are kept. After completion of the writing on the delivery memos all the three copies are retained in the book. As per rules these are to be handed over to the Store Keeper for further entries.

2) In this department in the Delivery Memo Book No. 181 Memo Nos. 49 – 100 have been kept blank but from 18/03/2003 New Delivery Memo Book No. 38 has been started using, why, should be explained.

3) As per the Rule the K. V. 95 Yield Book has not been filled in. A no. of columns in the yield book are blank.

4) While writing Delivery Memo three face carbons should be used.

BY keeping incomplete entries in the register, not signing of the corrections may deprive the university from the receipt of the revenue receipt..

Paragraph No.92 : Irregularities in the Service Books:

While conducting the audit for the year 2002 – 2003 of the Agriculture Research Station Karjat, the following irregularities are noticed in the service books maintained by the Executive Officers:

1) As per provisions made under Rule no. 11 of the Maharashtra Civil Services Rules, 1981, while joining the services the entries of medical fitness of the employee should be taken in the service book under rule 16. But in cases of certain employees instead obtaining the medical fitness certificate from the District Civil Surgeon the certificates have been obtained from the Rural Hospital ,why ? Should be explained.

2) As provided under Rule no. 41 of the Maharashtra Civil Services Rules, 1981, it is necessary to show the service book to the concerned employee every year and obtain the signature. Similarly it is necessary to hand over to the employee the duplicate copy of the service book but the duplicate service books are not handed over to the employees. For this relevant explanation should be offered.

In cases of certain employees the medical fitness certificate from the District Civil Surgeon have not been obtained for examples:

- 1) Smt. R. R. Ghag, (Senior Clerk),
- 2) Shri V. G sawant (Clerk)
- 3) Shri J. M. Kadu (peon)

Paragraph No.93: Regarding expenditure incurred without obtaining sanction:

While conducting the audit for the year 2002 – 2003 of the Regional Agriculture Research Station Karjat, it has been found that the following expenditure has been incurred without obtaining sanction

Serial No.	Voucher No./ Date	Details	Amount
1	1137/ 31/03/2002	Duplicating Ink	Rs.490 /-
2	1248/31/03/2003	Table Cloth	Rs.3 09/-
3	1325/31/03/2003	U Pin Plastic	Rs.444/-
4	1231/ 31/03/2003	Writing Paper	Rs.440/-
5	1240/ 31/03/2003	Repairs of Cyclostyles	Rs.2410/-
		Total Rupees	Rs.4163/-

This expenditure has been incurred for the above purchases, as the sanction orders were not produced therefore purchases have been made without sanction of the competent authority. In this regard proper explanation should be offered . The above expenditure Rs.4163/- is held under audit objections.

Paragraph No.94: Regarding Recovery of the amount of the credit Sale:

An amount of Rs.817.50 is the outstanding amount of the credit sale of the financial year 2001 - 2002 and bill no. – 8920/02-07-02 is outstanding. This amount has not been recovered till today. What kind of action has been taken by office for recovery ? In this regard satisfy the audit and recover the outstanding amount and submit the compliance report.

Paragraph No. 95 Library Department

Regional Agriculture Research Station, Karjat.

The important Books were given to the concerned for study purposes by Library Department of the Regional Agriculture Research Station, Karjat and the list of the books which are lost is enclosed herewith. But in cases of the lost of the important books only the original cost is recovered.

As per the Account Code Chapter – 16 and the resolution no.3 passed in the meeting of the Library Committee dated 18/12/2002 granted approval in which the penal action has to be taken but the accordingly the penal action has not been taken.

In this regard the statement of the books lost is attached herewith therefore take action under rule and report the action taken for recovery and submit the compliance report to audit

Paragraph No. 96 Irregularities in Fruit Research Station, Vengurla, Mango Complex the purchase of Drip Irrigation System and Pipes:

The following irregularities have been committed by Mango Development Complex Department in the purchase of Drip Irrigation System and Pipes:

Vide Voucher No. 1169 dated 31/03/2003 for Rs.79,657/- from this bill-

the drip irrigation system has been installed by M/S Jain Irrigation, Rastnagiri, vide invoice No.41 dated 31/03/2003 for RS.45,870/-

The P. V. C. pipes have been purchased from M/S Jain Irrigation, Ratnagiri, invoice No.42 dated 31/03/2003 for RS.33,787 /-

Under Rule 6.38 of the Account Code and also as the cost of the articles to be purchases exceeded Rs.50,000/- hence as per the Government Resolution Industries, Energy and Labor Department Government Resolution No. SP– 1093 (2635) Ind. – 6 dated 16th July, 1994. It was necessary to invite tenders but tenders were not invited from the suppliers.

Under Rule 7.7 of the Account Code if any article of the specific descriptions and size have been purchased then offer the explanation and submit the compliance report. The file of the sanction for purchases has been checked and it is found that the Xerox Copy of the rate list has been attached to the file duly attested.

Under the provisions of the Appendix 5 of sub section 2 of the Rule 20 of the Account Code and provisions of the Income Tax Act, the tax 2% amounting to Rs.1,593/- + Surcharge 15 % amounting to 319/- totaling to Rs.1912/- has not been recovered from the bill therefore it should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

Paragraph No. 97: Irregularities in the Purchase of Steel & Iron cupboards:

Fruit Research Station, Vengurla, Mango Development

Vide Voucher no.1148 dated 31/03/2003 for Rs.5,200 /- purchased one Steel cupboard of 78”X 40” size vide bill no. 279 from Premendra Vastu Bhandar, Vengurla

Vide Voucher no.1149 dated 31/03/2003 for Rs9,015/- purchased one iron cupboard of size of 3”X6” X5 for Rs.4050/- vide bill no. 279 from Premendra Vastu Bhandar, Vengurla. The Local quotations were obtained for these purchases. Under rule 6.30 of Account Code the sealed quotations were not obtained therefore there was no secrecy in the rates of quotations. As per the Government Resolution Industries, Energy and Labor Department Government Resolution No. SP– 1092 (2635) Ind. – 6 dated 2nd January, 1992 why the cupboard were not purchased from the Government Institution. What is the purpose for purchasing from the local market? Please explain.

This expenditure has been debited under Mango Sticks Prosperity Development Broad casting and Information Technology Research Project.

Paragraph No.98 Irregularities in the Purchase of Fertilizers;

Fruit Research Station, Vengurla, Cashew Farm

Vide Voucher No. 219 dated 17/07/2002 for Rs. 32,653/- fertilizer has been purchased by calling quotations. These quotation were called for vide demand letter No. 1511/02 dated 06/05/2002 and the last date for receipt of the quotations was 16/05/2002. But why the quotations of Kudal Taluka Sahakari Society Vengurla has been accepted on 20/05/2002?. This should be explained. Why this quotation should not treated as invalid. When this quotation was checked corrections and over writings have been noticed. Therefore the reliability of the quotations can not be confirmed.

The Bill of Vengurla Taluka Co-operative Purchase Sale Federation Ltd., Vengurla bearing No. 510 dated 18/06/2002 for Rs 3,450/- has been checked and found that for 50 bags (2500 kg.) @Rs. 4960/- ton has been purchased. But in the quotations of Kudal Taluka Sahakari Society Vengurla the rate of Rs. 4916/- per ton of urea has been mentioned. This means the purchases have been made at higher rate of Rs. 4950 – Rs. 4916 =Rs. 44/- per ton . While granting sanction the proper rate was not verified. An amount of Rs. 110/- should be recovered from the person responsible and deposited in the University Account.

Vide Voucher No. 225 dated 18/07/2002 for Rs. 15,850/- from this amount vide bill of Vengurla Taluka Co-operative Purchase Sale Federation Ltd., Vengurla bearing No. 511 dated 18/06/2002 for Rs 12,400/ purchase of 50 bags (2500 kg.) of urea @Rs. 4960/- per ton has been made by paying excess amount @ rate of Rs. 44/- per ton totaling to Rs. 110/-

If the rates of Kudal Taluka Sahakari Society Vengurla would have been accepted within the time limit then the Uret of Potassium instead of @ Rs. 4600/- the minimum rate would have been Rs. 4,527/-. Instead of Rs.4,600/-Now the amount of Rs.63/- has been paid more to Vengurla Taluka Cooperative Purchase Sale Federation Ltd., Vengurla. The responsibility for this should be fixed and compliance report submitted to audit.

Paragraph No.99 Irregularities in the Purchase of Fertilizers;

Fruit Research Station, Vengurla, Cashew Farm

The following irregularities have been committed in the purchases of the Fertilizer for Cashew complex:

Vide Voucher No. 273 dated 5/08/2002 for Rs. 16,803/- vide Receipt No. 81 dated 27/06/2002 5 tons 500 kg. Single Super Phosphate fertilizer has been purchased @ Rs. 30,55/- totaling to Rs. 16,803/- from Kudal Taluka Sahakari Purchase Sale Federation Ltd Kudal

Vide Voucher No. 219 dated 17/07/2002 for Rs. 32,653/-, vide bill no. 82 dated 27/06/2002 for Rs. 16,803/-for purchase of Single Super Phosphate. from Vengurla Taluka Cooperative Purchase Sale Federation Ltd., Vengurla. vide bill No. 510 dated 18/06/2002 for Rs 12,400/- 50 bags of Urea @ Rs. 4,900/- has been purchased.

Vide Voucher No. 225 dated 18/07/2002 for Rs. 15,850/- from this amount vide bill of Vengurla Taluka Co-operative Purchase Sale Federation Ltd., Vengurla bearing No. 511 dated 18/06/2002 for Rs 12,400/- & 2500 Kg Rate Rs.4960/- for purchase of 15 bags @ Rs. 3450/- has been made. For this Purchases quotations were called for vide demand letter No. 115/02 dated 06/05/2002, the suppliers were given last date of 16/05/2002 for submissions of the quotations. Under rule 6.41 of Account Code the period of at least 15 days was not given to the suppliers for submission of the quotations. Please explain.

Under rule 6.40 of Account Code the sealed quotations were not obtained therefore there was no secrecy in the rates of quotations.

As the purchases exceeded Rs.50,000/- therefore under Rule 6.39 and 7.7 of the Account Code and Government Resolution Industries, Energy and Labor Department Government Resolution No. SP-1093 (2635) Ind. – 6 dated 16th July, 1994. the nders were not invited from the supplier for purchase of the fertilizers of Rs.65,000/- This purchase is irregular. Please explain.

Paragraph No.100: Irregularities in the Purchase of Chicken Excreta.

Vide Voucher No.318 dated 26/08/2002 for Rs.4500/- one ton chicken excreta has been purchased for which the following audit objections are raised:

- 1) One ton chicken excreta(dung) has been purchased from Shri Krishna Dattatray Pednekar, Vengurla @ Rs. 4.50/-. The quotations were called for this purchase. Under rule 6.39 and 7.7 of Account Code the sealed quotations were not obtained therefore there was no secrecy in the rates of quotations.
- 2) The quotations were invited vide demand letter no. 2111 dated 01/07/2002 and the suppliers were given last date of 08/07/2002 for submissions of the quotations. Under rule 6.41 of Account Code the period of at least 15 days was not given to the suppliers for submission of the quotations. Please explain.\
- 3) On the Cashew Complex One ton chicken excreta(dung) has been dropped for which the receipt was not issued. Therefore the audit could not be satisfied for dropping of chicken excreta(dung) from time to time. Please comply with supply of chicken excreta(dung) on the Cashew Complex.

This expenditure has been incurred from N. A. T. P Scheme.

Paragraph No.101:

Vide Voucher No.198 dated 08/07/2002 for Rs.58,305 /- Urea Sterameal has been purchased as below:

1)From Vengurla Taluka Co-operative Purchase Sale Federation Ltd., Vengurla. vide bill No. 514 dated 18/06/2002 for Rs 29,400/- 100 bags of Stearmeal has been purchased. In these purchases the following audit objections are raised:

2) From Vengurla Taluka Co-operative Purchase Sale Federation Ltd., Vengurla. vide bill No. 516 dated 18/06/2002 for Rs 28,500/-/- 100 bags of Staremil has been purchased.

A) As the purchases exceeded Rs.50,000/- therefore under Rule 6.39 and 7.7 of the Account Code and Government Resolution Industries, Energy and Labor Department Government Resolution No. SP- 1093 (2635) Ind. – 6 dated 16th July,1994.the the tenders were not invited from the supplier for purchase of the fertilizers therefore the benefit of the comparative rates could not be obtained. This purchase is irregular. Please explain.

Why action was not processed for inviting tenders ? This purchase is irregular. Please explain.

These purchases are irregular therefore this expenditure of Rs.58,305/- is held under audit objection.

Paragraph No.102:

From the Budget provisions made under I. C. R. P. (Fruit)Vide Voucher No.200 dated 08/07/2002 for Rs62,500/- /- purchases have been made as below::

Vide Bill No. 517 dated 18/06/2002. 100 bags of Sterameal @ 5,700/-have been purchased for Rs. 28,500/- from Vengurla Taluka Cooperative Purchase Sale Federation Ltd., Vengurla and Vide Bill No. 515 dated 18/06/2002. 100 bags of Urea of Rs. 34,000/- @ 4960/-have been purchased from Vengurla Taluka Cooperative Purchase Sale Federation Ltd., Vengurla

In this purchase the following audit objection is raised:

1) The quotations were invited vide demand letter no. 1325 dated 18/04/2002 and the quotations were received from five suppliers but under rule 6.39 and 7.7 of Account Code the sealed quotations were not obtained therefore there was no secrecy in the rates of quotations.

2)As the purchases exceeded Rs.50,000/- therefore under Rule 6.39 and 7.7 of the Account Code and Government Resolution Industries, Energy and Labor Department Government Resolution No. SP- 1093 (2635) Ind. – 6 dated 16th July,1994.the the tenders were not invited from the supplier for purchase of the fertilizers

3)These purchases should have been made by giving broad publicity but such action was not taken by the Centre.

4) Under Rule 7.7 why the Centre has not made the consolidated purchases ?

If the consolidate purchases would have been made there would have been savings.

Paragraph No.103:

Vide Voucher no.613 dated 26/11/2002 for Rs.46,800/- one computer has been purchased by obtaining quotations. It was not purchased by inviting sealed quotations from the market.

It was necessary to make purchases from the suppliers fixed by the Government under rate contract for the year 2002- 03 but it has not been done neither rate list was obtained, therefore the rates could not be verified.

This computer has been purchased from Microsoft, Vengurla vide voucher no.41 dated 28/10/2002 but instead of taking the entry of this computer in Dead Stock Register it has been taken on page no. 6 of K. V. 70 Register of stock received. Why the entry of this computer has not been taken in Dead Stock Register? Please explain.

Paragraph No.104: Bills not passed by the Pay and Accounts Officer:

While conducting the audit of Office of Fruit Research, Station, Vengurla for the year 2002 – 2003 it has been found that the following vouchers have not been passed by Pay & Accounts Officer:

Serial No.	Voucher No.	Amount
1	494	4002/-
2	632	49,685/-
3	650	4,111/-
4	653	5,04/-
5	963	1,625/-
6	988	3,553
7	1098	15,000/-
8	1116	500/-
9	158	1,72,537/-
10	551	3,00,392/-
11	733	29,809

When the audit of the above vouchers was conducted neither the sanction was accorded to the above vouchers nor the concerned bills were signed by the Pay & Accounts Officer. Therefore satisfy the audit as to under which rules the above bill are passed and compliance reported

Till that time the expenditure incurred is held under objection. This expenditure will affect the Annual Accounts therefore comply with urgently.

Paragraph No.105 : Regarding defects in the Delivery Memos and Yield Book:

While conducting the audit for the year 2002 – 2003 of the Regional Fruit Research, Station, Vengurla Cashew Department the following irregularities are noticed:

1) As provided in the rule No. 11.12 K. V. 96 the delivery memos are kept. After completion of the writing on the delivery memos all the three copies are retained in the book. As per rules out of these two copies are to be handed over to the Store Keeper for further entries.

2) As per the Rule the K. V. 95 Yield Book has not been filled in. A no. of columns in the yield book are left blank.

3) While writing Delivery Memo three face carbons has not been used and both sides of carbon should appear on the receipts.

The Officer has not checked proper filling in of the delivery memos. By keeping incomplete entries in the register, not signing of the corrections may deprive the university from the receipt of the revenue receipt.

Paragraph No. 106: Receipt Books:

Office of the Vice Chancellor, Dapoli.

The following irregularities are noticed

While checking the receipt books for the year 2002 – 2003 of the Regional Fruit Research, Station, Vengurla it has been found that the pages in receipt Books are not verified by the Drawing & Disbursing Officer as provided under rule No. 3.8.

Each & every receipt in the receipt book should bear the seal of the university and on the last page there should be signature and stamp of the Drawing & Disbursing Officer.

As provided in 3.10 **K. V. Rules**, the receipts issued for amount of more than Rs. 500/- on it the Revenue Stamp should be affixed which have not been affixed. Please explain. Take appropriate action and submit report to the audit.

As provided in 3.10 K. V Rules double face carbon should be used but it has not been used. This should be complied with and report submitted to audit.

The above irregularities are noticed while checking Receipts of the Mango Department.

Paragraph No.107 : Regarding outstanding dues of credit sale of Regional Fruit Research, Station, Vengurla:

While checking the accounts for the year 2002 – 2003 of the the Regional Fruit Research, Station, Vengurla it has been found that the till the end of the financial year the amount of Rs. 6,23,486 of the credit sale is outstanding. Under rule 11.19 of Account Code it is necessary to recover the outstanding dues within the same financial year but these dues have not been recovered till to date. For this proper explanation should offered to the audit and hereafter care should taken to see that no credit sale is made. Show the credit sale recovery of the amount of to the audit and compliance reported:

Total outstanding amounts of the bills from the year 1993 – 1994 to 2002 – 2003:

Serial Number	Year	Total outstanding amount
1	1993 -94	34500/-
2	1994-95	15300/-
3	1995-96	42280/-
4	1996-97	26022/-
5	1997-98	1,60,230/-
6	1998-99	50960/-
7	1999-2000	11,175/-
8	2000 -2001	1,45,924/-
9	2001-2002	62750/-
10	2002-2003	74345/-
	Total amount outstanding	6,23,486/-

(In words Rs. Six lakh twenty three thousand four hundred eighty six only)

Details of the total outstanding amounts of the bills from the year 1993 – 1994 to 2002 – 2003: of

Regional Fruit Research, Station, Vengurla:

- 18 are given below:

Serial No.	Year	Name of the Office and the Address	Bill no. & date	Amount in Rupees
1	1993-94	Sub – Regional Agriculture Officer, Training and Vist Satara	79/058/13.8.93	30,500
2	1993-94	Deputy Director, Horticulture, Kudal-District Sindhudurga	79/070/2.11.93	3000/-
3	1993-94	Director, Agriculture, Goa	79/082/7.3.94	1000/- 34,500/-
4	1994-95	Sub –Diviional Agriculture Officer, Training and Vist Savantwadi	124/027/26.9.94	1750/-
5	1994-95	Deputy Director, Horticulture, Kudal-District Sindhudurga	124/034/25.10.94	250/-

6	1994-95	Deputy Director, Horticulture, Kudal- District Sindhudurga	124/040/17.11.94	750/-
7	1994-95	Officer In charge Animal Breeding, Nileli, Sidhudurga	124/047/28.12.94	10000/-
8	1994-95	Horticulture Officer,Nursery Class II, Western Ghat Development Scheme	124/050/6.1.95	1800/-
9	1994-95	Superintendent, Breeding, Nileli, Sidhudurga	124/062/24.295	650/-
10	1995-96	Ranshir Shankar Patil, Nakhre, Ratnagiri	68/049/18.8.95	960/-
11	1995-96	Superintendent,Sandipini Gurukul, Kudavli Deorukh, Ratnagiri.	68/059/22.8.95	960/-
12	1995-96	Smt. Suvarna Subhash Deolrkar Kot,Lanja, District Ratnagiri.	68/065/12.9.95	960/-
13	1995-96	H. D. Rao, Palgad Taluka,Dapoli,Dist Ratnagiri.	68/066/12.9.95	960/-
14	1995-96	Deputy Director, Horticulture, Kudal- District Sindhudurga (Oras)	68/074/5.10.95	37480/-
15	1995-96	Dattatraya Shankar Kadam,. Kodkadamrao, Sangemeshwar	68/079/19.12.95	960/-
16	1996-97	Shri Satish Kadam,Tarandale, Taluka Kankavali, Dist. Sindhudurga	180/029/18.7.96	2385/-
17	1996-97	Director of I. C. A. R Complex for Goa, Old Goa -403402	180/030/25.7. 96	800/-
18	1996-97	Deputy Director, Horticulture, Shivaj Nagar,Nanded.	180/039/8.8.96	17762/-
19	1996-97	Deputy Director, Horticulture, Shivaj Nagar,Nanded.	180/040/9.8.96	5075/-
20	1997-98	Sub Divisional Officer, Soil Conservation, Sawantwadi. Dist. Sindhudurga	180/054/4.6.97	3600/-
21	1997-98	Prabhakar Babaji Kesarkar,Ghodgewadi, Taluka Sawantwadi	180/069/3.7.97	960/-

22	1997-98	Sub –Diviional Agriculture Officer, Training and Visit Scheme Lanja	45/04407/11.7.97	250/-
23	1997-98	Sub Divisional Officer, Soil Conservation, Sawantwadi, District Sindhudrga	45/04431/22.7.97	9600/-
24	1997-98	Sub Divisional Agriculture Officer, Training and visit Scheme , Kankavali,, Patgaon, Taluka Deogad.	45/04434/1.8.97	36000/-
25	1997-98	Sub –Divisional Agriculture Officer, Training and Visit, Kankavli, M.K.A. Patgaon Tal. Deogad	45/04435/1.8.97	3000/-
26	1997-98	Sub –Divisional Agriculture Officer, Training and Visit, Wada, Thane, Agriculture Officer, Wada, Jawhar, Mokhada	45/04444/7.8.97	10400/-
27	1997-98	Office Nandgon, Horticulture, Kankavali, Dist. Sindhudurga	45/04455/14.8.97	12000/-
28	1997-98	Sub –Divisional Agriculture Officer, Scheme Training and Visit, Latur.	45/04459/25.8.97	11400/-
29	1997-98	Sub –Divisional Agriculture Officer, Training and Visit, Kankavli, District Sindhudurga Ththroth Vaibhavwadi	45/04462/29.8.97	16800/-
30	1997-98	Sub –Divisional Agriculture Officer, Training and Visit, Satara Scheme District Satara	45/04466/3.9.97	15000/-
31	1997-98	Sub –Divisional Agriculture Officer, Training and Visit, Scheme Sub Division, Latur. A Dist. Latur	45/04472/26.9.97	17400/-
32	1997-98	Dr. Suresh Khanvilkar	45/04478/7.10.97	960/-

33	1997-98	Sub –Divisional Agriculture Officer, Training and Visit, Kankavali through Central Vaibhavwadi	45/04481/24.11.97	22680/-
34	1997-98	Sub –Divisional Agriculture Officer, Training and Visit, Kankavali through Central Vaibhavwadi	45/04482/24.11.97 <u>Total:</u>	180/- 160230
35	1998-99	Horticulture, Officer, Vengurle Tal. Vengurle	45//04485/26.6.98	3500/-
36	1998-99	Taluka Agriculture Officer, Beed, Vid, Near Kaetiki Hotel	45/04487/13.7.98	19250/-
37	1998-99	Taluka Agriculture Officer, Kankavali, Dist. Sindhudurga	53/05214/31.7.98	4200/-
38	1998-99	Taluka Agriculture Officer, Rajapur	53/05233/6.8.98	225/-
39	1998-99	Taluka Agriculture Officer, Kankavali, Rajapur, S. C. Rajapur – 2	53/05234/6.8.18	225/-
40	1998-99	Taluka Agriculture Officer, Beed, Dist. Beed	53/05240/6.8.98	12000/-
41	1998-99	Taluka Agriculture Officer, Kankavali, Taluka	53/05265/20.8.98	1260/-
42	1998-99	Taluka Agriculture Officer, Beed, Dist. Beed.	53/05266/20.8.98	6300/-
43	1998-99	Sub –Divisional Agriculture Officer, KolhapurS	54/05312/18.1.99 <u>Total</u>	4000/- 50960/-
44	1999-2000	Associate Director Research Regional Research Centre ,Karjat, Dist. Raigad	54/05330/3.5.99	750/-
45	1998-99	Taluka Agriculture Officer, Sawantwadi, through M.K-A Dodmatg	54/05343/2.7.99	5225/-
46	1998-99	Taluka Agriculture Officer, Deogad, Dist. Sindhuduega	54/05347/5.7.99	2000/-
47	1998-99	Taluka Agriculture Officer, Sawantwadi, Dist. Sindhudurga throat Dodamarg	54/05353/12.7.99	2700/-
48	1998-99	Dr. Suresh Khanvilkar, Mandangad	66/06524/3.2.2000 <u>Total</u>	500/- 11105/-
49	2000-01	Head of the Department, Gardening Science Department, Agriculture College, Dapoli	66/06526/10.4.2000	40/-

50	2000-01	Taluka Agriculture Officer, (M.K.A.) Kankavali, Taluka. Kankavali	66/06557/23.6.2000	359/-
51	2000-01	Taluka Agriculture Officer, , Taluka Sawntwadi.SCO– Sawantwadi -1	66/06570/16.6.2000	325/-
52	2000-01	Taluka Agriculture Officer, (M.K.A.) Kankavali, Taluka. Kankavali	66/06585/29.6.2000	44200/-
53	2000-01	Associate Research Director, Regional Research Centre ,Karjat, Dist. Raigad	66/06588/29.6.2000	750/-
54	2000-01	Taluka Agriculture Officer, Bhivandi, District Thane (M.K.A.) Chavindra	114/11377/14.7.2000	40000/-
55	2000-01	Taluka Agriculture Officer, Khalapur,(Khopoli) Dist. Raigad	114/11398/2.8.2000	8250/-
			Total:	93924/-

Paragraph No.108; Regional Fruit Research, Station, Vengurla:

The following drawbacks are noticed while checking the receipt books of the Regional Fruit Research, Station, Vengurla. The receipt Book and Cheque Book Stock Register are not kept as provided under rule No. 3.27, 3.8 of K. V. 03

- 1) In the column Nos. 11 – 18 there are no entries therefore whether the receipts books issued are used or otherwise ? It has not been verified.
- 2) In the column No. 10 of the Register, the Competent Officer has not signed. The register should be brought up to date and shown.
- 3) Under Rule 3.8 after checking the used Receipts Books then only new receipt books should be issued.
- 4) In regard to the Cheque Books the action should be taken under rules. All the receipts books should be obtained and checked and preserved in the record room for the prescribed period.

Paragraph No.109; Regional Fruit Research, Station, Vengurla (Nursery – 18)

The following important irregularities are noticed while checking the receipt books of the Nursery -18:

- 1) As provided under Rule 3.8 of the Account Code the Drawing and Disbursing Officer has not verified the no. of the receipts in the Receipt Book and certified accordingly on the first page of the receipt book. On Each & every receipt in the receipt book the seal of the university should be stamped and action as per 3.8 (F) and (G) have not been taken
- 2) In many cases the double face carbon has not been used while issuing receipts. Why ? Explain
- 3) As provided in 3.10 Account Code Rule the receipts issued for more than Rs. 500/- the Revenue Stamp of Rs.1/- should be affixed nothing is mentioned about this in the duplicate copies of the receipt This is the state of affairs which is serious therefore necessary compliance report should be submitted report to the audit.

Paragraph No.110 Regional Fruit Research, Station, Vengurla (Nursery – 18)

While conducting the audit for the year 2002 – 2003 of the Fruit Research, Station, Vengurla (Nursery – 18) it has been found that the registers are not maintained as per the provisions of the Maharashtra Agricultural Universities Account Code, 1991

Details are given below:

Serial no.	Form No. of the Register not maintained	Rule under Account Code
1	K. V. – 85	6,67 11.2
2	K. V. – 86	11.4
3	K. V. – 87	11.5
4	K. V. – 88	11.5
5	K. V. 89	11.5
6	K. V. 90	11.5
7	K. V. 91	11.7
8	K. V. 101	11.19

The above important registers are not maintained and submitted for verification to the audit therefore the correctness of the assets could not ascertained. For verification the Registers should be brought up to date and shown to audit.

Paragraph No.111 Regional Fruit Research, Station, Vengurla (Nursery – 18)

1) As provided under Rule 3.39 of the Account Code the Security Bonds have not obtained from the employees who are handling the valuables and finance which is necessary under rule. The store keepers, Cashiers and the persons who harvest the crops on the plots and send for sale, their security must be obtained.

2) As provided under Account code Rule 3.40 in form No. K. V. 18 the register of the Security Bond has not been shown which should be maintained and shown to audit.

3) Without obtaining the security bond from the employees the work of financial nature is being got done. Why the Head of the office has not taken action as per the Government orders? Explain.

Paragraph No.112 Regarding Maintenance of Grant Register

(Fisheries College Ratnagiri)

While conducting the audit for the year 2002 – 2003 of the Fisheries College, Ratnagiri, it has been found that the Grant Register has not been maintained. As provided under Rule 5.10 of the Account Code in form No. K. V. 52 this register should have been kept so that the Grants received could have been checked. This may please be explained and compliance reported to the audit.

Paragraph No.113 – About the Meter Reading Register

(Fisheries College, Ratnagiri)

While conducting the audit for the year 2002 – 2003 of the Fisheries College, Ratnagiri it has been found that the following drawbacks are noticed in Electric Power Consumption Meter Reading Register:

1) As provided under Account code Rule 17.8 the Meter Reading Register has not been maintained in form No. K. V. 148

2) Further the Register has not been signed by the Competent Officer. This should be explained and for verification the Registers should be brought up to date and shown to audit.

Paragraph No.114 Sale of the beautification fishes:

In the Fisheries College, Ratnagiri, through M. B. R. S. fishes for beautification, fishes for consumption, and Prawn Seeds are sold and in this regard when the receipts are checked in that following irregularities are have been found:

1) In this case Rs.12/- per kit has been fixed and for fishes for beautification the rate of Rs.5/- has been fixed, how these rates are fixed and from which period? This information should be given to audit

2) As provided under Rule the Drawing and Disbursing Officer has not verified the no. of the blank receipts in the Receipt Book and certified accordingly on the first page of the receipt book and has not certified the total amount collected during day on the last receipt of the day.

This may please be explained and compliance reported to the audit.

Paragraph No.115 Regarding the bill for the Gratuity:

Vide Voucher no.1085 dated 31/03/2003 for Rs.1,00,650/- to Shri S. S. sawant and vide voucher No. 996 dated 31/03/2003 for Rs.1,36,000 to Shri A. C. Patil, the Death Cum Retirement Gratuity has been paid. In this the following audit objections are raised:

1) Vide order No. 1478 dated 8/11/2001 for payment of the Death Cum Retirement Gratuity -to Shri S. S. sawant has been issued and Vide order No. 839 dated 30/06/2001 for payment of the Death Cum Retirement Gratuity -to Shri Patil has been issued . Why the bills for payment of the Death Cum Retirement Gratuity were submitted so late ?

2) As provided under Rule 13.12 (1) of the Account Code the Orders for payment of the Gratuity are valid for the period of one year from the date of the orders and if it is to be paid thereafter, then Orders for payment of the Gratuity may be made valid for further period of one year by the orders of the Comptroller . But in this case even after lapse one year the orders of the Comptroller were not obtained. Therefore explanation should be offered and after obtaining the orders of the Comptroller the compliance report should be submitted to audit, till that time this expenditure cannot be admitted by the audit.

Paragraph No.116: Research of the Semi Khar Land under Konkan Development.

This Scheme is being implemented from Budget provisions made under AAM. R. SP. under Konkan Development Scheme. In this regard the information of the objectives of this scheme, provisions made and expenditure incurred has not been received.

Vide Voucher no.313 dated 13.8.02 for Rs.53,840/-, the electricity of the college has been paid inspite of the fact that a separate provisions have been made for electricity bill of the college. Explain as to why the electricity bill has been paid from the grants of Semi Khar Land Research under Konkan Development.

Please provide the copy of the guideline principles of Semi Khar Land under Konkan Development and the purpose of this scheme .

Paragraph No.117: Purchase -Sale Register of the Fishes :

While conducting the audit for the year 2002 – 2003 of the Fisheries College, Ratnagiri, the following drawbacks are noticed:

- 1) As provided under Rules of the Account Code, the register has not been maintained in form No .K. V. 120.
- 2) In this Register as on today the information of the balance of fishes as on today is not available.
- 3) As the University has their Launch, the daily Catch Register of fishes has not been maintained as provided under Rule 13.12 (1) of the Account Code. Please explain and comply with the audit objection and submit the report to audit.

Paragraph No.118: Purchases made on the basis of calling quotations and entries in the registers:

Vide Voucher no.1081 dated 21/3/2003 for the following purchases have been made from M/ S Chandrakant Enterprises:

- | | |
|-----------------------|--------------|
| 1) Electrical Balance | Rs. 15,850/- |
| 2) Computer | Rs. 29440/- |
| 3) Projector | Rs.46,280/- |

The following irregularities are noticed in these purchases:

- 1)These Purchases made on the basis of calling quotations but the quotations are not kept in the file therefore quotations could not be verified.
- 2) These articles are not entered in the Dead Stock Register.

Please comply with the audit objection and submit the report to audit.

Paragraph No.119: Purchase of the Stationery:

While conducting the audit for the year 2002 – 2003 of the Stationery Articles it has been found that the articles have been purchased without taking into consideration the requirement of the year but the quotations were called for again and again therefore articles have been purchased at different rates.

Vide Voucher nos.756 dated 15/1/2003 for Rs.9999/- and 2) Vide Voucher no.1117dated 31/3/2003 for Rs. 9991/-the following expenditure has been incurred for purchase of Stationery from M/S Omega Stationers during the year in the purchase of these stationery articles different rates have been paid as below:

Date of the bill	Name of the article	Rate in Rupees	Bill dated	Rate
15.1.2003	Duplicating Paper	120/-	31.3.2003	110/-
15.1.2003	Writing Papers	110/-	31.3.2003	110/-
15.1.2003	Gum ((Minimum)2 kg	520/-	31.3.2003	600/-

In this regard proper explanation should be offered and hereafter the consolidated purchases for the year should be purchased and submit the compliance report to audit.

Paragraph No.120: Purchase of the Laminer Air Flow Cabinet :

Voucher no. 1065 dated 31/03/2003 from M/ S Invere Electroline Ltd. Pune. the Laminer Air Flow Cabinet net has been purchased.

This purchase has been made under the tenders called for by the University. But in the note dated 20.3.2003 attached with the file of the University eight companies have submitted the tenders but the tender rates of all the companies were unreasonably high therefore the quotations were called for again from M/ S Inverse Electro dine and approved the rates of this company the purchases were made from this company therefore the papers pertaining to the tenders were not attached with the file. Hence it is not clear that the tender rates of all the companies were unreasonably high and the same rate of the quotation could not be confirmed. Whether negotiation were made for reducing the rate or otherwise or whether other companies were contacted is not clear. This may please be explained and compliance reported to the audit.

Paragraph No.121: Regarding the quotations for the Purchase of Net:

Voucher no. 1128dated 31/03/2003 the net has been purchased from M/S C. Fabrics for Rs. 49900/- .

The following audit objections are raised for this purchase

1) For this Purchase the quotations were calledfor. When the quotations were checked it has found that the lowest quotation for Sea Fat article @ 265/- per kg. was of M/S Matsyagandha Industries on which there was overwriting on the original writing in the quotation . As there is no signature on the overwriting therefore the it cannot be denied that corrections by overwriting has been made subsequently.

2) In the quotations of M/S Sangram Plastics it was Rs. 275/- per net of 24 mm. This quotations are given for each kg. This is corrected by white correction fluid and typed on the correction means that it has been corrected but the corrections do not bear the signature of the concern person therefore it cannot be denied that corrections by overwriting has been made subsequently. cannot be denied.

3) After receipt of the quotations in the Comparative Statement in the rates mentioned therein it seems that these corrections have been written by making by over writings. It seems all these exercise have been undertaken to keep the rates of M/S C Fabrics at the lowest. This should be explained and compliance reported to audit till that time this expenditure cannot be admitted by the audit.

Paragraph No.122: Service contract for the Computer:

Vide Voucher nos.1119 dated 11/03/2003 an amount of Rs.15,000 /-was paid towards Service Contract for the Computers.

As per the condition no. 3 of the contract every month the company should check and maintain at least four computers and as per the condition no. 4 the company should pay 15 visits every year for repairs and maintenance. As per the terms & conditions the Company has paid how many visits cannot be verified.

In this case the contract money has been paid in advance therefore submit the information to the audit of the no. of the visits and repairs and maintenance of the computers.

Paragraph No. 123: Adjustment of the advances:

Vide Voucher nos. 960 dated 27/03/2003 an amount of Rs.48240/-and Voucher No. 963 dated 29/3/2003 for Rs.95,132/-were paid towards advance Halo Cathod and Water Purifier System.

The adjustment of these advances have shown in the year 2003-04, but in this regard J. E. has not been given. As the equipments were to be imported from foreign country the adjustment of the amount has been delayed but in fact this bills have been adjusted on 7.3.2003. Therefore provide the information to the audit regarding J. E. No of the adjustment.

Paragraph No.124 : Irregularities in the expenditure of construction Work :

Vide voucher No.1178 dated 31.03.2003 for Rs.43,994/- for Providing Sliding Shutters in Fish Processing unit has been got done from M/S D. B. Desai

The Estimates and the quotations of this work were not made available in the concerned file for audit verification but informed that these papers are with the University there it cannot be ascertained whether the work has been carried out as per the quotations or otherwise? Further the quotations could not be checkrd by audit. As such amounts are paid after sanction of the University Engineer therefore after sanction why the file is sent to the University, please explain and report the compliance to audit.

Paragraph No.125 Verification of the Dead Stock and Write Off

While conducting the audit for the year 2002 – 2003 of the Dead Stock Register.

The Physical verification of the dead stock articles in the register has not been carried out under Rule No. 7.10 of the Account Code and certificate of physical verification of the dead stock articles in the register has not been recorded for the year 2002 -03.

In this regard the reply to the half margin memo. No. 7 dated 14.5.2008 has not been seen received Accordingly the physical stock to be carried as per Rule 7.9 annually and the list of old and obsolete articles should be prepared for writing off of old and obsolete The compliance report should be submitted to audit.

Paragraph No. 126 : non maintenance of the registers in the prescribed form in the Library Department an the purchase of numbering machine

Over Due and Fine Register has not been maintained in the form No. K. V. 16.5 under Rule 16.5 of the Account code therefore the issue & return of books could not be verified.

The late fee for the late returning of the library books have been deposited amounting to Rs.493/- up to the period of 06.08.2002 and from this amount the numbering machine has been purchased. As under the rule the revenue recoveries is to be deposited in the University Fund Account through Accounts Department. As the amount was not deposited in the University account this amount was not included in the statement of the receipt and expenditure which is a serious irregularity, please explain. Under whose orders and which rule the amount of the receipt has been directly appropriated. Explain and inform to the University this fact. The compliance report should be submitted to audit, till that time this expenditure cannot be admitted by the audit.

Paragraph No.127: Verification of the Stock: Fisheries College, Shirgaon

As provided under Rule No. 16.6 of the Account Code the physical stock of the books was not verified for the year 2002 – 2003. Further the reports after verification was nit submitted to the Comptroller. Therefore the ost of the books not traced and lost books could not be verified which should explained.

As provided under Rule No. 16.6 of the Account Code action for the physical verification of the stock of the books taken and compliance reported to audit.

Paragraph No.128: Irregularities in the digging of Bore Well

Agriculture Engineering College , Dapoli.

Voucher 506 dated 31/03/2003 for Rs. 21,300/- spent for digging of the Bore Well. The following irregularities are committed in this work:

- 1) Vide bill of M/ S Enterprises dated 31.3.2003 for Rs. 21300/-for Bore Well:
 Drilling 200 feet @ Rs.54/- Rs. 10800/-
 Pipe 50 feet @ Rs. 210/- Rs. 10500/-

Rs. 21300/-

The above expenditure has been spent but when the nite has been verified it is found that clear remarks of Executive Engineer has not been obtained. For this Bore Well the quotation were invited but the sealed quotation were not invited.

- 2) When the quotation were checked it has been seen that Rs. 21,300/- was the lowest . The District Rate listhas been seen it isRs. 15,412/ is the lowest therefore there is the difference of Rs 5888/-. As per the Rule lowest rate was not considered hence an amount of Rs. 5888/- paid more. Please explain.
- 3) Under provisions of the Income Tax Act, the tax @ 2% + Surcharge @ 15 % has not been recovered from the bill therefore it should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

Paragraph No.129: Non availability of records for verification

Agriculture Engineering College, Dapoli.

Voucher 152 dated 7.9.2002 for Rs. 27860/- spent for purchase of articles. Vide Credit Memo No. 505 date 21.06.2002 of M/S Dapoli Hardware, Dapoli Hardware articles were purchased but the sanction orders of this purchase eas not made available for verification. Therefore the action taken for purchases could not be verified. It is a serious lapse. It is the responsibility of Head of the office and the Department to make records available for checking to audit.

These hardware articles have been purchased under Adhoc scheme of Indian Agriculture Research Council.

Paragraph No.130: Irregularities in the expenditure of incurred on the purchase of M. S. Pipe and Strips:

The Production Unit has purchased M. S. Pipe and Strips. This expenditure is irregular and the following audit objections are recorded:

J. E. No. 147 dated 31.03.2003 fir Rs. 45200/- vide Bill no. 402 dated 21.2.2003 of Varun Agency, Dapoli M. S. Pipe and Strips have been purchased. These articles have been purchased of making fresh Mango Hole but while checking the note the Quotations were not made available. A Xerox copy of the comparative statement has been attached but the Quotations were not filed therefore this purchase could not be checked.

Paragraph No. 131: Regarding expenditure incurred without obtaining sanction: Voucher No. Date 78 /10.7.2002 for Rs.41,830/-

While conducting the audit for the year 2002 – 2003 of the Engineering the file pertaining to expenditure incurred for the programme on Maharashtra Irrigation Council for installation of the Pandol and the generator was not made available it has been found that the following expenditure has been incurred without obtaining sanction. This expenditure has been incurred for the above purpose without the sanction orders therefore this expenditures have been made without sanction of the competent authority. In this regard proper explanation should be offered . The above expenditure of Rs. 41830/- is held under audit objections.

Paragraph No.132 : Irregularities in the Dead Stock articles Register.

In the dead stock register of the Gymkhana Department the following irregularities are noticed:

- 1) In the Dead Stock register under rules the description of the dead atock articles as per the serial no. have not been mentioned therefore the audit of the register could not be conducted.
- 2) The certificate of the Physical Verification of the Dead Stock has not been recorded in the register for the year 2002 – 03 as per Rule 7.9 of the Account Code

3) Why the Physical Verification of the Dead Stock was not carried out by the head of the office ? Please explain

4) The dead stock register of the Gymkhana Department should be brought up to date and compliance reported.

Paragraph No.133: Irregularities in the expenditure of incurred on the purchase of White Seal Polyne.

Central Experimental Station, Wakavli,

Vide voucher No. 357 dated 14.8.2002 for Rs.1,93, 279/-of the Chief Stores Department White Seal Polyne Cloth was purchased for Shed.

1) Vide Bill No. 1910 dated 9.7.2002 of M/s Seal Tap Chemical Ltd., Mumbai, 60 number of White Seal Polyne Cloth was purchased of the size of 18 X 6 S. Ms. for Rs. 1,93,279/-

Under Rule 3.39 of the Account Code and Government Resolution Industries, Energy and Labor Department Government Resolution No. SP- 1093 (2635) Ind. – 6 dated 16th July,1994.the tenders were not invited from the suppliers for the purchases exceeding Rs. 50,000/- therefore it is an irregular purchases. Please explain.

2) It was necessary to give publicity in the news papers for inviting tenders for purchase of White Seal Polyne Cloth but it was not done which may please be explained.

This expenditure has been incurred from the head of account : Material and Supplies.

Paragraph No. 134: Irregularities in the Purchase of Godrej Office Chairs:

Vide J. E. no. 204 dated 31/03/2003 for Rs.22680/- purchased 15 Godrej Office Chairs for which the following audit objections are raised:

1) Purchases of the Godrej Chars were made of 15/1512 = Rs.22680/ vide bill no. 9518 dated 31./03/2003 of H. P. Butala and Services, Dapoli . The purpose for calling of the quotations could not be understood.

2) As provided in the Government Resolution dated 2nd January,1992 of Industries, Energy and Labor Department, Mantralaya, Mumbai why the Office Chairs were not purchased from the Government institutions.

This expenditure has been incurred from the E. C. F. Scheme.

Amount Recoverable – Rs.2312

Paragraph No. 135: Irregularities in the Purchase of Motor Cycle:

Vide voucher 555 dated 5.10.2002 for Rs.45063/- an advance was drawn for purchase of a Heero Honda Motor Cycle for Coral Tree Department but the bill under which this advance was adjusted was not made available for audit inspection

Purchased one Motor Cycle Konkan Motors Chiplun one Motor Cycle vide their Bill No. 629 dated 19/9/2002 which has been entered in the Dead Stock Register.

In the Note nothing is clarified about the purchase of Motor Cycle of Heero Honda Company. As the rate list of Motor Cycle of Heero Honda Company has not made available rates could not be checked. Comply as above and submit the compliance report.

Paragraph No.136: Irregularities in the maintenance of Dead Stock articles Register.

Central Experimental Station, Wakavli, Gavtale Department

In the dead stock register of the Gavtale Department the following irregularities are noticed:

1) The Dead Stock Register has not been maintained in form K. V.74 under rule No.7.8 (4)

2)When the Stock Register has been checked it has been found that instead dead stock register a Purchase Register has been kept.

3) The Physical Verification of the Dead Stock Articles are not taken and certificate of the Physical Verification of the Dead Stock has not been recorded in the register for the year 2002 – 03 as per Rule 7.9 of the Account Code

The dead stock register should be brought up to date and compliance reported.

Paragraph No.137: Irregularities in the maintenance of Dead Stock articles Register.

Central Experimental Station, Wakavli, Tuber Crop Scheme

1) In The Dead Stock Register has not been maintained in form under rule No. 78 (4) Bulbous Crop Scheme of the Central Research Station, Wakavli,

The Physical Verification of the Dead Stock Articles are not taken by the office and certificate of the Physical Verification of the Dead Stock has not been recorded in the register for the year 2002 – 03 as per Rule 7.9 of the Account Code.

It is necessary to prepare the write off proposal of the old and obsolete articles after Physical Verification of the Dead Stock Articles and the Dead Stock Register should be maintained in the new register and compliance reported to audit.

Paragraph No.138 is missing from the Audit Report

Paragraph No.139 : Irregularities in repairs and the Purchases of Tyres Tubes:

Central Experimental Station, Wakavli, Water Management Scheme.

Vide J. E. No. 22 dated 31/3/2003 for Rs.22500/- an advance was drawn for the purchases of tubes and tyeres in which the following irregularities are noticed:

1) Vide bill no. 1396 dated 11/03 /2002 for Jeep No. M. H. -8-9628 five pairs of tyres and tubes have been purchased from M/S Victor Tyers Retaining Co. Chiplun @ Rs.2500/- totaling to Rs. 12500/-

The quotations were invited from the suppliers under Rule 6.38 of the Account Code vide demand letter no. 394 dated 24.2.2003 and the last date for submission of the quotations was fixed as on 27/02/2003. Under Rule 6.39 of the Account Code it is necessary to receive the sealed quotations but sealed quotations were not received therefore there was no secrecy of the rates mentioned in the quotations, but the last date for submission of the quotations was fixed as 27/02/2003 just four days was given for submission of the quotations

Under Rule 6.40 of the Account Code it is necessary to give at least time limit of 15 days for submission of the quotations to the supplier but only four days were given to the supplier for submission of the quotations.

2) It was necessary to purchase tubes and tyres from the Rate Contract Supplier fixed by the Government for the year 2002-2003.Explain the reasons. What is the purpose of buying the Tyers and Tubes directly from the comrpany.

3) The repairs to the Jeep No. M. H. -8-9628 was carried out on 25.2.2003 at Kolhapur. But when the log book of the vehicle has been checked of has found that there is no entry in the log book of the repairs to vehicle from 10.2.2003 to 5.3.2003. Therefore the repairs to the vehicle could not be confirmed therefore the expenditure on repairs to the vehicle should be recovered.

Paragraph No. 140: Non available of the vouchers:

While conducting the audit of the Central Experimental Station, Wakavli, for the year 2002 – 2003 the vouchers were not produced till the last date of audit. The list of these vouchers are as below:

Serial NO.	Voucher no.	Amount In Rupees
1	46	350/-
2	47	495/-
3	48	1280/-
4	49	491/-
5	50	948/-
6	51	480/-
7	52	174/-

Why these vouchers were not shown to the audit hence these vouchers could not checked. This is should be explained and compliance report should submitted to audit.

Paragraph No.141: Bills not passed by the Pay and Accounts Officer:

While conducting the audit of Office of the Central Experimental Station, Wakavli, for the year 2002 – 2003 for the year 2002 – 2003 it has been found that the following vouchers have not been passed by Pay & Accounts Officer:

Serial No.	Voucher No.	Amount
1	01	14600/-
2	23	560/-

When the audit of the above vouchers was conducted neither the sanction was accorded to the above vouchers nor the concerned bills were signed by the Pay & Accounts Officer. Therefore satisfy the audit as to under which rules the above bill are passed and compliance reported

Till that time the expenditure incurred is held under objection. This expenditure will affect the Annual Accounts therefore comply with urgently.

Paragraph No.142 : Regarding defects in the Delivery Memos and Yield Book:

While conducting the audit for the year 2002 – 2003 of the Central Experimental Station, Wakavli the following irregularities are noticed:

1) As provided in the Account code rule No. 11.12 K. V. 96 the delivery memos are kept. After completion of the writing on the delivery memos all the three copies are retained in the book. As per rules out of these two copies are to be handed over to the Store Keeper for further entries.

2) The page nos. from 76 to 100 in delivery memo no. 81 of Pagari Nursery Department are kept. Blank.

3) As per the Rule the K. V. 95 Yield Book has not been filled in. A no. of columns in the yield book are left blank.

4) While writing Delivery Memo double face carbons have not been used .

The Officer has not checked proper filling in of the delivery memos. By keeping incomplete entries in the register, not signing of the corrections may deprive the university from the receipt of the revenue receipt.

Paragraph No.143 : Electricity excess Bills of the Gaotale Department:

Vide voucher no. 611 dated 23/10/2002 for Rs.11,800/- the electricity bill has been paid

1) The electricity bill for the meter no. Ag. – 127 for the period from 31.3.2002 to 30.9.2002 has been paid for 6 (six) months amounting to Rs.11800/- from which the average bill seems to have been paid in excess. As this meter is out of order then on what basis he meter reading has been taken and from when this meter is out of order, this kind of note is not taken in the meter reading register,

The electricity charges of the electric meter no I- 237 are given as below :

Sr. No.	Months	Units used	Electricity Charges Bill
1	March -2002	131	840/-
2	Jun,july 2002	30	1060/-
3	Aug- 2002	25	560/-

It is seen the that payment of the electricity bill has been charged for excess units . This excess payment does not seem to have been verified

The total excess payment for the year 2002 – 2003 should be got verified from he MSEB and t the final compliance report to submitted audit.

Paragraph No.144 : Purchases of Tyres Tubes without sanction:

While conducting the audit for the year 2002 – 2003 of Rukhi Department it has been observed hat: Vide J. E. No. 88 dated 31/03/2003 for Rs.1280/- the tubes and tyers have been purchased from Perfect Tubes and Tyers.

But under Rule 2.19 it is necessary to obtain the sanction of the competent Authority but it was not shown o audit during the course of the audit Therefore this purchase has been made without obtaining the sanction of the competent Authority This expenditure of Rs.1280/-has been held under objection.

Paragraph No.145: Irregularities in the Logbook :

While conducting the audit for the year 2002 – 2003 of the Central Experimental Station, Wakavli, it has been found that the log books of the Tractor No. MTI -1529 and MH -08-6148 following irregularities are noticed in the logbooks:

1) It is necessary under Rule 10.10 and column no.10 of the Account Code to fill in all the columns in the logbook. But all the columns are not filled in. In the Column No. 15 here is no signature of the competent authority. This should be explained.

2) It is necessary to mention the purpose of the work in detail in the column no. 12 of the log book which should be completed and compliance reported to audit.

3) The Monthly Summary is necessary to be drawn but it has not been drawn in case of both the log books of Tractor nos. MIT –1529 and MH 08 -6148 therefore the quantity of the fuel in balance and the quantity used, and the average run in kilometer of the fuel could be verified. Further the History Sheet of the vehicle was not shown. This should be explained. Action against person responsible may be taken.

Paragraph No.146: Irregularities in the maintenance of the register of Stores Journal and Stores Ledger:

1) While conducting the audit for the year 2002 – 2003 of the Central Experimental Station, Wakavli it has been found that in the register of Stores Journal and Stores Ledger there is no signature of the Officer In charge.

2) The Physical Verification of the Stock of Articles are not taken by the office and certificate of the Physical Verification has not been recorded in the register for the year 2002 – 03 as per Rule 7.10 (1) (i) of the Account Code.

3) During the year 2002 – 2003 the initials of employees/officers, agriculture Assistants, Agriculture superintendent / associate professors do not appear against the entries in token of verification therefore without verification of the articles received the entries have been taken in the register. This is a serious issue. It seems that the Officer In charge has neglected this requirement.

The no. of the pages in the are not recorded and the certificate has not been recorded in the register. Only after verification of the entries in the register by initialing it the expenditure can be certified. The final compliance report should be submitted to audit.

Paragraph No.147 : Regarding incomplete entries in the Delivery Memos and Yield Book:

1) As provided in the Account code rule No. 11.12 K. V. 96 the delivery memos are kept. After completion of the writing on the delivery memos all the three copies are retained in the book. As per rules out of these two copies are to be handed over to the Store Keeper for further entries.

2) While writing Delivery Memo the double face carbons have not been used so that both sides of carbon should appear on the receipts.

3) The Officer In Charge has not checked and signed the delivery memo which is serious lapse, why? Explain.

4) When the delivery book has been checked in the delivery memo page nos.61 – 65 are found blank.

5) As per the Rule the K. V. 95 Yield Book has not been completely filled in. A no. of columns, 1,3,4,7,8,10,12 in the yield book are left blank. The Officer has not checked proper filling in of the delivery memos. By keeping incomplete entries in the register, not signing of the corrections may deprive the university from the receipt of the revenue receipt.

The above objections should be complied with and compliance report submitted to audit

Paragraph No.148 Central Experimental Station, Wakavli

While conducting the audit for the year 2002 – 2003 it has been found that the registers are not maintained as per the provisions of the Account Code:

Details are given below:

Serial no.	Form No. of the Register not maintained	Subject
1	K. V. – 85	Land Register
2	K. V. – 86	Plot History Register
3	K. V. – 87	Nursery FanRegister
4	K. V. – 88	Plants Register
5	K. V. 89	Tree Register
6	K. V. 90	Fruit Tree Register
7	K. V. 94	Register of harvsting
8	K. V. 101	Register of credit sale
9	K. V. 102	Register of unsold production

The above important registers are not present for verification of the audit . For verification of the audit the Registers should be brought up to date and shown to audit.

**Paragraph No.149 : Regarding expenditure incurred without obtaining sanction
Central Experimental Station, Wakavli, Seed Stores Department**

Serial No.	Voucher No./ Date	Amount	Details
1	148/ 31/03/2003	Rs.886/-	Purchase of Break Oil
2	239/31/03/2003	Rs.2782/-	Purchase of Sulphur 80%
3	240/31/03/2003	Rs. 2468/-	Purchase of Cholorophyriphos
4	768/ 10/12/2002	Rs. 3390/- <hr/> 9526/-	Purchase of Aminsans -6

While conducting the audit for the year 2002 – 2003 of the Seed Department it has been found that the sanctions for the above expenditure were not made available for verification hence sanction could not be verified, therefore explain as to why expenditure has been incurred without sanction when prior sanction of the competent authority was necessary. In this regard proper explanation should be offered till that time the above expenditure is held under audit objections.

**Paragraph No.150 : Regarding irregularities in the purchase of color by
Coconut Research Centre.**

Vide voucher no.40 6 dated 17/09/2002 for Rs.11,407/- one liter color has been purchased from M/ S Segenta Mumbai vide their invoice dated 22.6.2002 But the quotations were invited from the suppliers under Rule 6.39 of the Account Code therefore the benefit of the comparative rates could not be availed.

The expenditure on purchase of the color is irregular .

**Paragraph No.151 : Regarding irregularities in the conversion of road into
metal road:**

Coconut Research Station, Bhatye.

Voucher No. 625 dated 4.12.2002 for Rs.82434/- conversion of road into Metal Road.

Estimated Cost -- Rs.254116/-

Tender Cost --Rs.230048/-

Less 7.11 % --Rs.236048/-

The tenders were invited for conversion of road into Metal Road of Coconut Research Station ,Bhatye by giving publicity on 8.1.2002 in Daily Sagar, Chiplun and in Daily Ratna Bhoomi, Ratnagiri

on 10.1.2002 respectively and the last date for submission of the tender was fixed as 25.1.2002. But under rule 6.41 of Account Code if the tender is up to Rs.5,00,000/-then it is necessary to give time limit of 30 days for submission of the tender.

The Department has prepared six (6) blank tender forms. But only one tender was received from the contractor. As per rule minimum three tenders should have been received for sanctioned work hence it was necessary to invite tenders again from the contractors. But the tenders were not invited again. Why ? This should be explained. As required under rule it is necessary to give time limit of one month for submission of the tender but it was not given hence the response was not received. The bill for conversion of road into Metal Road is for Rs. 236048/- and an amount of Rs. 260198/- has been paid to the contractor means Rs. 24150/- more paid to the contractor therefore there is contradiction between the estimated cost and the tender cost therefore for this irregularity responsibility should be fixed.

Paragraph No.: 152 Regarding Revenue credit amount

While conducting the audit for the year 2002 – 2003 of the on credit

The amounts of the Credit sale up to March, 2003, for the year 2002-2003 is amounting to Rs. 93300/-. As per the rule 11.19 it is necessary to recover the arrears within the same financial year but this has not been done therefore the compliance report should be submitted. Now the total amount of Rs. 93300/-- should be recovered immediately and compliance reported to the audit.

The amount of the credit bills to be recovered

Sr. No.	Details	Bill	Date	Amounts (Rs.)	Creditors
1	Nutmeg Buds	3153	25.6.02	5000/-	Taluka Agriculture Officer, Khed, District Ratnagiri
2	TDN Plants	3162	28. 6.02	2100/-	Taluka Agriculture Officer, Khed, District Ratnagiri
3	Cinnamon Plants	3163	28. 6.02	4500/-	Taluka Agriculture Officer, Khed, District Ratnagiri
4	Nutmeg Buds	3164	28.6.02	7600/-	Taluka Agriculture Officer, Khed, District Ratnagiri
5	T.. D. N. Plants	3165	28.6.2002	1400/-	Taluka Agriculture Officer, Khed, District Ratnagiri
6	T.. D. N. Plants	3180	9. 7.02	2800/-	Taluka Agriculture Officer, Khed, District Ratnagiri
7	T.. D. N. Plants	3181	9 7.02	7924/-	Taluka Agriculture Officer, Khed, District Ratnagiri
8	T.. D. N. Plants	3188	24. 7.02	26124/-	Taluka Agriculture Officer Murbad, Dist. Thane
9	T.. D. N. Plants	3195	30. 7.02	9436/-	Taluka Agriculture Officer Kalyan, District Thane
10	T.. D. N. Plants	04	2.8.02	840/-	Taluka Agriculture Officer Khed, Dist. Ratnagiri
11	T.. D. N. Plants	17	16.8.02	2900/-	Taluka Agriculture Officer Chiplun, District Ratnagiri
12	T.. D. N. Plants	18	16.8.02	8400/-	Taluka Agriculture Officer Karjat,Dist. Raigad
13	T.. D. N. Plants	21	20.08.02	420/-	Taluka Agriculture Officer, Khed, District Ratnagiri
14	T.. D. N. Plants	22	20.8.02.	3080/-	Taluka Agriculture Officer, Khed, District Ratnagiri
15	T.. D. N. Plants	29	02.9.2002	31600/-	Taluka Agriculture Officer Karjat, District Raigad.
16	T.. D. N. Plants	34	04.09.2002	2100/-	Taluka Agriculture Officer Dapoli
17	Buds	41	27.09.2002	4000/-	Taluka Agriculture Officer Taluka Rajapur
	Total Rs.			93300/-	

Paragraph No. 153: Irregularities in the Purchase of Pesticides

Vide Voucher No. 235 dated 18.2.2003 for Rs. 58250/- the Pesticides have been purchased as below in which the following audit objections are raised:

- 1) From Prabhu Agency, Kudal vide their Bill No. 67 dated 10/02/2003 for Rs. 17000/- Gyav Sail Gramudyog has been Purchased.
- 2) From Prabhu Agency, Kudal vide their Bill No. 66 dated 10/02/2003 for Rs. 16950/- Confidor Cabroril has been Purchased.
- 3) From Prabhu Agency, Kudal vide their Bill No. 65 dated 10/02/2003 for Rs.24300/- Confidor Cabroril has been Purchased.

For these Purchases quotations from six suppliers were obtained but quotations were no sealed.

As the cost of the articles to be Purchases exceeded Rs. 50,000/- hence as per the Government Resolution Industries, Energy and Labor Department Government Resolution No. SP-1093 (2635) Ind. -6 dated 16th July 1994. It was necessary to invite tenders but tenders were not invited from the suppliers.

Under the provisions of Income Tax Act, 194 the tax totaling to Rs. 1339/- has not been recovered from the bill therefore it should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

Paragraph No. 154: Irregularities in the Purchase of Plastic Bags

Agriculture Research Station, Mulde

The Centre has Purchased of Plastic Bags in which the following Irregularities are noticed:

Vide Voucher No. 244 dated 14/2/2002 for Rs. 49680/- and vide Voucher purchased of the Plastic Bags have been made from Savitri Industries, Kudal vide their invoice No. 188 dated 11.2.2003

Size	Gauge	Weight	Rate	Amount
6X8	300	200	72%	14400/-
7X9	300	90	72%	6480/-
6X10	300	400	77%	28800/-
Total				Rs. 49680/-

For this the quotations were invited vide demand letter No. 37/2 dated 18/01/2003 from the suppliers and three quotation were received from the suppliers. But the Centre did no invite quotations from M.S.S.I.D.C. Under rule is necessary invite quotation from the Government Institutions and to purchase Plastic Bags after comparison the rates.

Further sealed quotations were not invited. Under the provisions of the Appendix 5 of sub section 2 of the Rule 20 of the Account Code and the Income Tax Act, the Tax has not been recovered from the bill of the contractor.

As per provisions of the Income Tax Act, under section the income Tax @ 2% amounting to Rs. 994/- + Surcharge @15% amounting to 143/- totaling to Rs. 1143/- has not been recovered from the bill therefore it should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

The purchases are made under the programme Increase the Revenue Income.

Paragraph No. 155 : Irregularities in the purchased of Tarpolene Plastic Cloth Soil Conservation and Research Station, Avashi.

Vide Voucher No. 41 dated 26/2/2002 for Rs. 36240/- and vide Voucher purchased of the Tarpolene Plastic Cloth has been purchased in which the following irregularities are noticed:

Vide bill No. A009188 dated 2/7/2002 10 pieces of Silpolene Brand Tarpoline Plastic Cloth has been purchased for Rs. 36240/- from M/s Seal Tap Company

Ltd. Mumbai without inviting quotations when Under Rule 6.39 and 7.7 of the Account Code it was necessary to invite quotations. Explain.

If the quotations would have been called he benefit of he comparative rates could have been availed of.

Under the provisions of the Section 194 C of the Income Tax Act, the Tax 2% amounting to Rs. 724/- + Surcharge 15% amounting to 109/- totaling to Rs. 833/- has not been recovered from the bill therefore it should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

Paragraph No. 156 Irregularities in the purchase of Automatic Drip Irrigation System:

Mango Research Centre, Rameshwar

Vide Voucher . No. 195 dated 31/3/2002 for Rs.39215/- and vide Voucher . No. 197 dated 31/3/2002 for Rs.22913 /- the purchase of Automatic Drip Irrigation System has been purchased in which the following irregularities are noticed:

1) Vide bill no. No. 92 dated 25/03/2003 for Rs. 39295/ of M/S Sawant Agro Tech Kankavali and bill no. No. 93 dated 25/03/2003 for Rs. 22913/ of M/S Automatic Drip Irrigation the articles for the drip irrigation system has been purchased at the total cost of Rs.62128/- without inviting tenders.

2) Under Rule 6.38 of the Account Code and also as the cost of the articles to be purchased exceeded Rs 50,000/- hence as per the Government Resolution Industries, Energy and Labor Department Government Resolution No. SP- 1093 (2635) Ind. – 6 dated 16th July,1994. It was necessary to invite tenders but tenders were not invited from the suppliers.

3) Under the provisions of the Appendix 5 of sub section 2 of the Rule 20 of the Account Code and provisions of the Income Tax Act, the tax 2% amounting to Rs.1243 /- + Surcharge 15 % amounting to 186/- totaling to Rs.1429/- has not been recovered from the bill therefore it should be recovered and deposited into Income Tax Account by chalan and compliance reported to audit.

Paragraph No.157 Irregularities in the Purchase of Fertilizers;

Mango Research Centre, Rameshwar

Under the Revenue increase programme under the supplies and services the fertilizers has been purchased worth Rs.53700/vide voucher no.49 dated 17.7.2002 I which the following audit objections are raised :

1) From Prabhu Agency, Kudal vide their Credit Memo. No. 0208 dated 12.7.2002 2 tons of Single Super Phosphate for Rs.14600/, for Rs.5800/- GODREJ Vikas 2 tons for Rs.8800/- were purchased.

From Prabhu Agency, Kudal vide their Credit Memo. No. 0209 dated 12.7.2002 for Rs. 8800/- two tons of GODREJ Vikas has been purchased

From Prabhu Agency, Kudal vide their Credit Memo. No. 0210 dated 16.7.2002 for Rs. Rs. 30,300/- Urea,5 tons for Rs. 24500/- Single- two tons of GODREJ Vikas has been purchased Single Super Phosphate for Rs.5800/- thus the fertilizer totaling to Rs. 53700/-has been purchased. For this the quotations were invited vide demand letter no. 251 dated 31.5.2002 from the suppliers and the last date for submission was given as 10.06.2002 for submission of the quotations., the suppliers were given last date of 10/06/2002 for submissions of the quotations. Under rule 6.41 of Account Code the period of at least 15 days was not given to the suppliers for submission of the quotations. Please explain.

2) As per the provisions of Government Resolution Industries, Energy and Labor Department dated 2nd January,1992 at least three quotations and thereafter the quotations should be opened. But his kind of action was not taken. Therefore the benefit of the comparative rates could not be obtained.

3) When the bill for these amounts were checked it has been found that it is the one time purchase of Rs. 53700/- therefore as per the Government Resolution Industries, Energy and Labor Department No. SP- 1093 (2635) Ind. – 6 dated 16th July,1994 the tenders were not invited from the suppliers for the purchases exceeding Rs. 50,000/- therefore it is an irregular purchases. Please explain.

The expenditure on the purchase of Fertilizers for Rs. 53,700/- is held under audit objections.

Paragraph No.158 Irregularities in the Purchase of Earthworm Fertilizers;

Mango Research Centre, Rameshwar

Vide voucher no.40 dated 02.7.2002 for Rs. 21050/-, from his amount the Dry Earthworm Fertilizers has been purchased for Rs. 18000/-

From M/s Durga Agri Feed Dhabole Prabhu Agency, Deogad vide their Bill No. 487 dated 10.06.2002 for Rs. 18000/- 4 tons of Dry Earthworm Fertilizers has been purchased @ Rs. 4500/- per

ton. For this the quotations were invited vide demand letter no. 176 dated 19.4.2002 from the suppliers and the last date for submission was given as 2.5.2002 for submission of the quotations, the suppliers were given last date of 02/05/2002 for submissions of the quotations. Under rule 6.41 of Account Code the period of at least and it was necessary to obtain at least three quotations but only one quotation was obtained therefore the comparative cost benefit could not be obtained. Under Rules it was necessary to grant extension in time limit in last day for submission of quotation.

When the note has been checked it has been seen that the quotations of M/S Kumpthekar Sheti Farm Maderkhol was received late on 8.5.2002 therefore it was not taken into consideration. When this quotation was checked it has been found the rate of Rs. 375 per quintal has been quoted means Rs. 3750/- per ton.

If the quotations of M/S Kumpthekar Sheti Farm Maderkhol would have been considered it was the lowest.

If revised quotations would have been invited then Rs.3000/- would have been saved. Please explain.

Paragraph No.159 Irregularities in the Purchase of Fodder.

Cattle Breeding Farm, Nileli

Cattle Breeding Farm have purchased Fodder vide Voucher No.119 dated 13/11/2002 for Rs20832 /- from M/S Godrej Agrowet Ltd. Miraj and Voucher No. 130 dated 23/12/2002 for Rs. 20832/- in this the following audit objections are raised.

When Under Rule 6.39 & 7.7 of the Account Code it was necessary to invite quotations from the suppliers but were not invited. Therefore the benefit of the Comparative rates could not be availed by the University. Therefore Explain the reasons for purchasing without inviting quotations.

Under rules what is the quantity of food purchased during the year 2002-03 when it was necessary to consolidate the purchases but it was not done explain.

Paragraph No.160 Irregularities in the Cash Book in form No. K.V.-22 and in the Vouchers

Cattle Breeding Farm, Nileli

While conducting the audit for the year 2002-2003 the following audit objections are raised.

1) While tracing vouchers certain vouchers are not given Nos. which is necessary Please clarify.

2) When Under Rule (IV) 3.52 of the Account Code it was necessary to arrange the vouchers serially but certain vouchers are not arranged serially. Therefore explain the reasons and arrange serially and report the compliance to audit.

3) While conducting the audit of cash book in form No. K.V.-22 it is found that though the reconciliation of the cash book balance with bank balance is to be carried out in the cash book has not been done for the month of July 2002 therefore the reconciliation could not be checked. The reconciliation has not been carried out by the Pay and Accounts Officer why? This should be complied with and report to the audit.

4) The Deposit Register in Form No. K.V. 23 to 28 are not maintained. These registers should be made available and comply with the audit objection.

Paragraph No.161 Non furnishing of the Security

Taraporewala Marine Biology Research Station, Bandra.

Under Rule 3.38 of the Account Code it was necessary to obtain Security from the persons holding posts of the Cashier, Storekeeper and the Librarian.

Whenever the additional charge or regular charge is given to any employee then from them within 30 days it is necessary to obtain security from but from the following persons the security has not been obtained till today.

1) Shri. R.R. Tadvi, Cashier Security of Rs. 3000/-

2) Shri. C.M. Mhadkar Store Keeper Lab Assistant, Security of Rs. 5000/- Obtain security from these persons and report the compliance audit.

Paragraph No.162 Non Maintenance of the Dead Stock Articles Register in the prescribed form.

Agriculture School

The dead stock register of the Agriculture School as been checked and it is found that it has not been maintained in the prescribed form No. K.V. 74 instead of this the entries are taken in the purchase register.

The Physical verification of the dead stock articles of the year 2002-2003 in the register has not been carried out and the certificate of the physical verification has not been recorded. Why this has not been done?

Similarly it could not be confirmed whether write off list of old and obsolete are prepared and submitted or otherwise?

Paragraph No.163 : Krishi Vidnyan Kendra, Lanja:

Vide Voucher . No. 178 dated 31/3/2002 for Rs.32341/- has been spent on the repairs to the Jeep No. M.Z.O.

Under Rule 6.39 of the Account Code it was necessary to receive the sealed quotations were not received therefore there was no secrecy of the rates mentioned in the quotation.

No certificate has been obtained for the repairs to the jeep from the Central Workshop, Dapoli.

When the log book of this Jeep has been checked it has been found that no monthly summary has been drawn as required under rules therefore the average monthly consumption of the Diesel could not be verified.

The above requirements be completed and made available to audit.

Paragraph No.164 : Purchase made without inviting quotations:

Krishi Vidnyan Kendra, Lanja

Vide Voucher . No. 29 dated 19/8/2002 for Rs.23474/- the feed for the Cows and Chicken has been purchased and in this purchase the following irregularities are committed:

Vide Credit Memo of Kabnoorkar and Company, Ratnagiri No. 789 dated 23/07/2002 for Rs. 5100/- has purchased 17 numbers of Milk Ration for the cows.

Vide Credit Memo of Kabnoorkar and Company, Ratnagiri No. 790 dated 23/07/2002 for Rs. 9955/- has purchased 9 numbers of Finisher for Chicken Feed @ Rs. 905/- for Rs. 8145/-

Starter 2 numbers @ Rs. 905/- for Rs. 1810/-

Purchased feed worth Rs. 9955/- without inviting quotations.

It is necessary to invite quotations from the suppliers under Rule 6.38 of Account Code and Government Resolution dated 16th July 1994. Why the quotations were not invited should be explained. This purchased has been made out of the rules. As the quotations were not invited therefore whether the benefit available under the competitive rates was availed of or otherwise could not be checked. This expenditure has been incurred under the Head of Account

“Revolving Fund under Nursery and Dairy.”

Paragraph No.165 : About the Receipt Books

The following irregularities are noticed in the Receipt Book and Deposit:

While checking the receipt books of the Nursery Receipt Book No. 179- Receipt No. 53617 to 53620 the total collection was Rs.4865/- but the remittance of Rs.4865/- could not be produced before the audit. It has been found that the pages in Receipt Books are not verified by the Drawing & Disbursing Officer as provided under rule No. 3.8 and certified. Each & every receipt in the receipt book should bear the seal of the University and on the last page there should be signature and stamp of the Drawing & Disbursing Officer which has not been done.

As Account code Rules 3.10 the receipt issued for amount of more than Rs.500/- on it the Revenue Stamp should be affixed which have not been affixed. Please explain. Take appropriate action and submit report to the audit.

Paragraph No.166 : Receipt Books:

The following irregularities are noticed in the Receipt Book of the Agriculture School, Lanja.

It has been found that the pages in Receipt Books are not verified by the Drawing & Disbursing Officer as Account code Rule No. 3.8 and certified. Each & every receipt in the receipt book should bear the seal of the University and on the last page there should be signature and stamp of the Drawing & Disbursing Officer which has not been done.

1) While checking the Receipt Books, it has been found that the Receipt Books No. 278, Receipt Books No. 83176 to 83400 have been left blank.

2) It has been found that the double face carbon has not been used while issuing the receipt under Rule No. 3.10.

3) As Account code Rules 3.10 the receipt issued for amount of more than Rs.500/- on it the Revenue Stamp should be affixed which have not been affixed. Please explain. Take appropriate action and submit report to the audit.

4) Why the action has not been taken against the persons under Rules who avoided the remittance of the amount collected. Please explain.

Paragraph No.167: Irregularities in the purchase of Computer :

Agriculture Research Centre, Palghar

Vide Voucher . No. 226 dated 08/12/2002 for Rs.26000/- the Computer set has been purchased by calling quotations from the suppliers Vide Bill No. 34 dated 17/12/2002 for Rs. 26000/- of M/s Kasat Computers, Palghar. But Account code Rules 3.10 & 6.38 it is necessary to invite sealed quotations but sealed quotations were not accepted therefore here was no secrecy in the rates.

For this purchase the quotations were invited vide demand letter No. 687 dated 17/12/2002 from the suppliers and the last date for submission was given as 20/08/2002 for submission of the quotations. Under Rule 6.41 of Account Code the period of at least 15 days should be given for submission of the quotations.

For this purchase why the Government Rate Contract was not obtained. Explain. It was necessary to obtain at least three quotations but only one quotation was obtained therefore the comparative cost benefit could not be availed of. Under Rules it was necessary to grant extension in time limit in the period of the last day for submission of quotations.

Paragraph No.168 : Loss due to Heavy Rianfall

Vide Voucher No. 224 dated 13/11/2002 for Rs. 2380/- the Mango seeds were purchased. But after sowing of the Mango Seeds thereafter on 23/06/2002 it was lost due to heavy rains on 26/02/2002. In regard to this loss vide letter No. ARC/559/2002 dated 3/7/2002 the Tahasildar was informed. Further in the shed there were about 2000 mangos seeds in water and as they were swept away in flood as per the preliminary estimates there was a total loss of Rs. 3.00lakhs. whether the Panchanama of this loss has been prepared or otherwise? Whether the matter of compensation has been followed up or otherwise? In this detailed report should be submitted to the University and the audit.

Paragraph No.169 : Receipt Books

The following irregularities are noticed while checking the revenue receipt books for of the Agriculture School, Roha the following irregularities have been noticed

1) It has been found that the pages in Receipt Books under rule No. 3.8 and every receipt in the receipt book should bear the seal of the University and on the last page there should be signature and stamp of the Drawing & Disbursing Officer which has not been done.

2) As Account code Rules 3.10 the receipt issued for amount of more than Rs. 500/- on it the Revenue Stamp should be affixed which have not been affixed. Please explain. Take appropriate action and submit report to the audit.

3) It has been found that the pages in Receipt Books are not verified by the Drawing & Disbursing Officer as provided under Rule No. 3.8 and certified.

4) As Account code Rules 3.10 double sided carbon should be used but I has not been used. This should be complied with and report submitted to audit.

The above irregularities are noticed while checking Receipts therefore the compliance report should be submitted to audit.

Paragraph No.170 : Non furnishing of the Security

Under Rule 3.38 of the Account Code it was necessary to obtain Security from the persons holding posts of the Cashier, Storekeeper and dealing with the cash and the Stamps. Whenever the additional charge or regular charge is given to any employee then from them within 30 days it is necessary to obtain security from him but from the following persons the security has not been obtained till today please explain the reasons.

Obtain security from these persons as above and report the compliance to audit.

Paragraph No.171 : Receipt Books

Tril Cum- Demonstration Farm, Repoli.

The following irregularities are noticed while checking the revenue receipt books for the year 2002-2003.

1) It has been found that the pages in Receipt Books are not verified by the Drawing & Disbursing Officer as Account code Rule No. 3.8 and certified.

It has been found that the pages in Receipt Books under rule No. 3.8 and every receipt in the receipt book should bear the seal of the University and on the last page there should be signature and stamp of the Drawing & Disbursing Officer which has not been done.

As Account code Rules 3.10 the receipt issued for amount of more than Rs. 500/- on it the Revenue Stamp should be affixed which have not been affixed. Please explain. Take appropriate action and submit report to the audit.

As Account code Rule 3.10 double sided carbon should be used but it has not been used. This should be complied with and report submitted to audit.

Paragraph No.172 : Regarding defects in the Delivery Memos and Yield Books

Tril Cum- Demonstration Farm, Repoli.

While conducting the audit for the year 2002-2003 of the Tril Cum- Demonstration Farm, Rapoli the following irregularities are noticed.

- 1) After completion of the writing on the delivery memos all the three copies are retained in the book. As per rules out of these two copies are to be handed over to the Store Keeper for further entries.
- 2) Delivery Memo No. 46 Memo nos. 87 onward have been kept blank.
- 3) The Delivery Memos up to 11/03/2003 are not filed in Delivery Memos no completed entry.
- 4) As per the Rule the K. V. 95 Yield Book has not been filled in A no. of columns in the yield book are left blank.
- 5) While writing Delivery Memo double sided carbons has not been used and both sides of carbon have not appeared on the receipts.

The Officer In Charge has not check the filling in of the forms in books and see that no incomplete columns are left blanks otherwise it may deprive the University from its revenue.

Paragraph No. 173: Non Present of the Vouchers:

While conducting the audit of the Agriculture Research Centre Phonda Ghat for the year 2002-2003 the following vouchers were not Present till the last date of audit. The list of these vouchers are as below:

Sr. No.	Voucher No.	Amount
1	44	23790/-
2	61	25365/-
3	64	9978/-
4	73	33731/-
5	128	10875/-
6	129	18125/-

Why these vouchers were not shown to the audit hence these vouchers could not checked. This should be explained and compliance report should submitted to audit.

Paragraph No. 174: Factual Report on the Loss of the Survey papers in the heavy rain fall of 26th July 2005 belonging to the Khar Land Research Station, Panvel

(Paragraph No. 163 in the Audit Report for the year 2001-02)

In the audit report of the year 2001- 2002 detailed audit objection has been included. In this regard whether the matter of compensation has been followed up by University has not been clarified. Therefore take serious action for compensation. After receipt of the orders immediate action to write off should be taken and report submitted audit.

Paragraph No. 175 Subject : Annual Accounts 2002-03

Office of the Vice Chancellor

While checking the annual accounts for the year 2002-2003, the following irregularities are noticed.

1. As per the Agriculture Account Code rule 3.59, it was necessary to prepare the Annual Accounts in the prescribed form by the University. But in K.V. Form-35,36 and 37 the accounts are prepared by Agriculture University.. Form K.V. 39 Statement showing the Floating Assets and Liabilities of the University and Form K.V. 39 Statement of the Utilization of the Grant in Aid hav been submitted.

2. While checking the Annual Accounts it was necessary to check the books maintained in the different forms prescribed under the University Account Code. But the following registers are not being maintained.

a) The registers in K.V.Form-52 under rule 5.10 of the Account Code has not been maintained.

b)The registers in K.V.Form-30 and 31 under rule 3.56 and 3.57, 9.2, 9.4 and 24.03 (1) of the Account Code have not been maintained.

c) The registers in K.V. Form -30 under rule 3.4, 9.2, 9.4, and 24.03 (1) of the Account Code have not been maintained for the advance sanctioned to the Officers and Employees. The details of the recoveries should be maintained in form No. 14.

d) In the Annual Accounts for the year 2003-2003 the opening balance was 109583903.54 and the closing balance is 123048785.40 but the summary of the balance has not been prepared.

3) In the liabilities and the assets in each case the terms Receipts and Expenditure have been used. Instead of these terms it would have been better if ADD(+), Minus(-) would have been used. This may please be used. Further the details of the Assets and Liabilities for the year 2002-2003 was not made available. These details should be shown.

4) As provided under Rule 26.8 of the chapter the University has not developed any internal machinery for control of the accounts by creating Internal Audit Cell. Therefore the audit of each and every office could not be conducted. Therefore it seems all the required registers are not maintained.

5)While checking Annual Accounts I has found the grants received from the Government and the grants remained in balance. The audit be should shown he head of Account wise the chalans of refund of the balance amounts to the Government.

The Compliance Report to the Audit Objections for the year 2001-2002 included in this report should submitted before completion of the next Annual Accounts.

Paragraph No. 176 About Action taken.

As per this audit report, action should be taken under section 55(2) K(4) of the Maharashtra Agriculture University Act 1983.

Sd/-

(R.G. Shelke)

Joint Chief Auditor

Local Fund Accounts Konkan Division

Navi Mumbai

No. -EST. 3/ Dr. Balasaheb Sawant /KKV/ K D/412 dated 20th April, 2009

Copies submitted to :

1. Hon. Secretary, Agriculture, Dairy Development & Fisheries Department, Maharashtra State Mantralaya, Mumbai 400 032 with reference to specified important paragraphs included in Audit Report.
2. Hon. Secretary, Rural Development Department Maharashtra State, Mantralaya, Mumbai 400 032.
3. Assistant Director (General) Indian Agriculture Research Council, Krushi Bhavan. Dr. Rajendra Prasad Road, New Delhi- 110 001
4. Accountant General Maharashtra State, Mumbai / Nagpur.
5. Member Secretary Maharashtra Agriculture Research Council Pune.
6. Chief Auditor Local Fund Accounts, New Mumbai.
7. The Financial Advisor, Maharashtra Agriculture University Education & Research Board Pune.

Copies forwarded to

1. Comptroller, Dr. Balasaheb Sawant Konkan Agriculture University, Dapoli, District Ratnagiri.
2. District Audit Officer, Local Fund, Konkan Agriculture University, Dapoli, District Ratnagiri.

Sd/-
(R.G. Shelake)
Joint Chief Auditor
Local Fund Accounts Konkan Division
Konkan Bhavan, Navi Mumbai

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
RECEIPT & Expenditure Statement of Accounts for the year of 2002-2003 K.V. Form 35

RECEIPT			EXPENDITURE		
1. Opening Balance (Annexure -A)		109583903.54	1. Revenue Receipt (Annexure -C)		
1. Revenue Receipt (Annexure -B)					
Total Non Plan		41340824.20	Total Non Plan		203787663.72
a) 01 Crop Husbandry	38751717.10		a) 01 Crops Husbandry	169833413.07	
b) 03 Animal Husbandry	1605447.10		b) 03 Animals Husbandry	17546369.65	
c) 05 Fishery Husbandry	983660.00		C) 05 Fishery Husbandry	16407881.00	
d) University Fund		48371011.42	d) Plan		5233424.59
e) Revenue Account		285670.00	e) Atma		338047.00
f) Plan		15992.50	f) Revenue Expenditure		35790853.56
g) From Revenue		29516.00	g) ICAR, Central Government & NATP		39372010.26
h) ICAR		1454366.30	1)ICAR	32478899.76	
i) Sponsored Scheme		165460.00	2)Central Government	2882646.50	
			3)NATP	4010464.00	
			1. Sponsored Scheme		6387351.00
			2. Revenue Account		41415100.48
			3. University fund		92069.00
Total Revenue Receipt		91662840.42			332416519.63
3. Capital Receipt (Annexure -D)			4. Capital Account (Annexure-D)		
			1.Total Non Plan		188699.00
			a) 01 Crops Husbandry	142184.00	
			b) 03 Animal Husbandry	46515.00	
			c) 05 Fishery Husbandry	0.00	
			2.Plan		1001736.00
			3. ICAR, Central Government & NATP		10720433.00
			a) ICAR	5875650.00	
			b) Central Government Sponsored Scheme	2193677.00	

			c) NATP 2. State Government Sponsored 3. Sponsored 4. Capital Expenditure in Revenue 5. Atma	2651106.00	32492.00 371594.00 6601221.00 62612.00
Total Capital Account (Annexure -D)		0.00	Total Capital Account (Annexure -D)		18978787.00
4.Suspense Account (Annexure -E) Non Plan - 01Crops Husbandry		5400.00	3.Suspense Account (Annexure -E) Non Plan- 01 Crops Husbandry		11412.00
Total 5 Salary Suspense (Annexure -E)		5400.00	Total 4. Salary Suspense (Annexure -E)		11412.50
1) Non Plan a) 01Crops Husbandry b) 03 Animal Husbandry 2) Plan a) 01Crops Husbandry 3) ICAR 4) Central Government 5) NATP 6) Revenue	60484574.00 1127028.00	61611602.00	1) Non Plan a) 01Crops Husbandry b) 03 Animal Husbandry 2) Plan a) 01Crops Husbandry 3) ICAR 4) Central Government 5) NATP 6) Revenue	60484574.00 1127028.00	61611602.00 506011.50 1518034.50 94862.00 251512.00 5612367.00
		69594389.00			69594389.00
6. Advances (Annexure -E) 1) Non Plan A) 01Crops Husbandry b) 03 Animal Husbandry c) 05 Fisheries Husbandry 2) Plan a) 01Crops Husbandry 3) ICAR 4) Central Government	1124385.00 78800.00 56250.00	1259435.00	5. Advances (Annexure -E) 1) Non Plan a) 01Crops Husbandry b) 03 Animal Husbandry c) 05 Fisheries Husbandry 2) Plan a) 01Crops Husbandry 3) ICAR 4) Central Government	1008802.00 89000.00 45000.00	1142802.00 43159.00 91977.00 172800.00

5) NATP		71246.00	5) NATP		71246.00
6) Sponsored		79525.00	6) Sponsored		79525.00
7) Revenue		282669.00	7) Revenue		273594.00
8) University Fund		8000.00			
		1996811.00			1875103.00
7. Deposits (Annexure -F)			6. Deposits (Annexure -F)		
1) Non Plan		1943890.00	1) Non Plan		2233985.00
a) 01 Crops Husbandry	1943890.00		a) 01 Crops Husbandry	2221216.00	
b) 03 Animal Husbandry	0.00		b) 03 Animal Husbandry	5000.00	
c) 05 Fisheries Husbandry	0.00		c) 05 Fisheries Husbandry	7769.00	
2) ICAR		13000.00	2) ICAR		
3) Revenue		115560.00	3) Revenue		10000.00
4) University Fund		407000.00	4) Sponsored Scheme		303100.00
		2479450.00			2547085.00
8. Recoverable Deposits (Statement -P)			7. Recoverable Deposits (Statement -P)		
1) Non Plan – 01 Crops Husbandry		0.00	1) Non Plan – 01 Crops Husbandry		0.00
9. Other Recovery (Statement -P)			8. Other Recovery (Statement -P)		
1) Non Plan		46575350.50	1) Non Plan		48522347.00
a) 01 Crops Husbandry	44888597.50		a) 01 Crops Husbandry	44116214.00	
b) 03 Animal Husbandry	589927.00		b) 03 Animal Husbandry	2551112.00	
c) 05 Fisheries Husbandry	1096826.00		c) 05 Fisheries Husbandry	1855021.00	
2) Plan			2) Plan		
a) 01 Crops Husbandry		451633.75	a) 01 Crops Husbandry		220005.50
3) ICAR		1487080.25	3) ICAR		792195.50
4) Central Government		1775.00	4) Central Government		1775.00
5) NATP		6075.00	5) NATP		6075.00
6) University Fund		482300.00	6) Revenue		3808731.00
7) Revenue		4834211.50	7) University Fund		482300.00
Total		53838426.00	Total		53833429.00
10. Scholarship (Annexure -H)			9. Scholarship (Annexure -H)		

1)Non Plan a)01Crops Husbandry b)05 Fisheries Husbandry 3)ICAR 4)University Fund 5)Government Refunded	3568.00 0.00	3568.00 3450.00	1)Non Plan a)01Crops Husbandry b)05 Fisheries Husbandry 2)Plan a)01Crops Husbandry 3)ICAR 4)Sponsored 5)Prices/ Scholarship	152659.00 64880.00	217539.00 161202.67 454955.33 21000.00 1000.00
		7018.00			855697.00
11. Grant a)Non Plan b)Plan 12. ICAR Grant (Statement 2) 13. ICAR Scholarship (Statement 2) 14. Atma 15. Sponsored Scholarship Scheme 16. Sponsored Scheme (Statement 1) 17. National Service Scheme 18. Employee Guarantee Scheme 19. Horti Development Scheme EGS 20. Employee Guarantee Scheme		211246000.00 4890000.00 50466936.00 88570.00 1704000.00 100000.00 6053455.00 76787.00 109599.00 307125.00 59677.00	10) National Service Scheme a) Regular b) Special c) Other	27044.00 12300.00 70636.00	109980.00
Total Grant		275102149.00	Total National Service Scheme		109980.00

21.Revolving Fund	4334100.25	11) Sponsored Scheme Refund	47526.00
22. Leave Contribution	25062.00	12) ICAR Scheme Refund	105383.00
23. Amt. Transfer From Mali Training Station, Goregaon to TMBRS, Mumbai	50000.00	13) Plan Refund	
		14) Non Plan Refund	17000.00
		15) Grant MGAJV Kosbad	1079000.00
		16) Agril. School Kosbad Hill Grant	998000.00
		17) Revolving Fund	2925651.20
		18) Self Employment Refund	4251.00
		19) Employee Guarantee Scheme	109599.00
		20) Konkan Seminar & Exhibition	121952.00
		21) Closing Balance	123048785.40
Grand Total	608679549.21	Grand Total	608679549.21

sd/-
District Audit Officer
Local Fund Accounts, Dapoli, Dr.BSKKV,
Dapoli

sd/-
Comptroller,Dr. BALASAHEB SAWANT
KONKAN KRISHI VIDYAPEETH, DAPOLI

sd/-
Joint Director
Local Fund Accounts, Regional Office,
Konkan Division, Navi Mumbai.

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
University Fund Accounts for the year of 2002-2003

INCOME			EXPENDITURE		
1) Opening Balance		61038763.59	Inter Office Remittance		302624000.00
a) S.B.I. 391	10988784.56		1) Vice Chancellor Office	74250000.00	
b) RDCC KKV Bank Account No. 251	27837893.13		2) ACD Dapoli	67400000.00	
RDCC KKV Bank Account No 2756	92946.00		3) Aavashi	1445000.00	
RDCC KKV Bank Account No. 88	1523871.90		4) CES Vakvali	29300000.00	
Bank of India	2756		5) Ratnagiri	25199000.00	
c) Investment	20540704.00		6) TCD Repoli	1680000.00	
		216136000.0	7) Agriculture School Roha	2460000.00	
		0	8) Areca nut Research Station, Shrivardhan	295000.00	
2) Maharashtra Govt. Grant	177243000.0		9) Agriculture School Lanja	3940000.00	
1) 01 Crops Husbandry Non Plan	0		10) RFRS Vengurla	21200000.00	
2) 03 Animal Husbandry Non Plan	20829000.00		11) CBF, Nileli	2410000.00	
3) 05 Fishery Husbandry Non Plan	13174000.00	50466936.00	12) ARS Phondaghat	2025000.00	
4) 01 Crops Husbandry Plan	4890000.00	88570.00	13) Mango Sub Res. Station, Girye	1725000.00	
3) ICAR Grant Statement-2		6053455.00	14) PAO BVC, Parel	2545000.00	
4) ICAR Scholarship Grant-2			15) TMBRS, Mumbai	6520000.00	
5) Sponsored Scheme Statement-1		109599.00	16) ARS, Panvel	4335000.00	
State Government sponsored scheme		307125.00	17) ARS, Palghar	1850000.00	
1) EGS		1704000.00	18) ARS, Mulde	23960000.00	
2) Horti Development Scheme under EGS		100000.00	19) RARS, Karjat	2350000.00	
3) Atma		76787.00	20) K.V.K Shirgaon.	9900000.00	
6) Other Scholarship			21) CAET, Dapoli		
7) National Service Scheme Grants					

	INCOME			EXPENDITURE	
8) Revenue Receipt		46479403.48	2)Grant in aid		2077000.00
Interest of Investment (Grant)	3597383.00		Agriculture School Kosbad	998000.00	
Interest of Investment (Scholarship)	32805.00		Hill	1079000.00	
Investment Interest (Lower Level Agriculture Education)	83846.00		M.G.A.J. School Kosbad		7997.00
Investment Interest (Revenue receipt)	68072.00		3)Other Expenditure	7997.00	
Revenue receipt Investment	4521903.00		Bank Commission & Other Expenses		
SBI Account No. 251 Interest	680075.00		House Building Advance		
SBI Account No. 2756 Interest	24272.00		Remmit. To Govt.		17000.00
SBI Account No. 88 Interest	21104.00		4)Refund		
Revenue receipt	541970.00		a) Non Plan Refund	17000.00	
Convinces Allowance	42602.00		1)03 Animal Husbandry Plan		105383.00
RDCC Bank Revenue Receipt	36865371.48		b) ICAR Refund	25383.00	
22		1824609.94	1)Central Scheme for Development & Cultivation Medicinal Plant	80000.00	
9. Other Revenue	400000.00		2)IVLP		47526.00
Deposit	588000.00		c) Sponsored Scheme Refund	47526.00	
UGPG Supporting Fees	5520.00		1) National Oil Seed & Vegetable		4251.00
House Rent Recovery	156346.00		Oil Board		4686000.00
Royalty Charges	381553.00		d) Self Employment to MCAER	1495000.00	
University Institutional Charges	150000.00		5) Transfer to MAFSU, Nagpur		
MCAER Processing fee Share	99710.00		1.Development & Strengthening of	3140000.00	
Three month Bank Salary	7000.00		SAU 2001-02	10200.00	
Tender Deposit	25062.00		2. One Time Catch Ups	28800.00	
Leave Salary Contribution	11418.94		3. MCM Scholarship	12000.00	
Misc. Revenue		225000.00	4.NTS Scholarship		7672.00
10.House Building Advance		499000.00	5.MCM Post Metric		70000.00
Grants		8000.00	6) Revolving Fund Investment		
11.MLA fund					

10. Permanent Advance (BVC)		257300.00	interest		6000.00
11. Recovery of House Building Advance	225705.00		7) Revolving Fund Investment		400.00
Principal	31595.00		interest A/c No. 2727		257300.00
Interest		60.00	8)SBI GPF A/C No. 01000005021		225000.00
14. Quarter Service Chg.			9)HBA Recovery Non Realized	21171906.56	75239080.01
			10)HBA Government	31109344.55	
			11)House Building Advance Grant	627218.00	
			12)Closing Balance	1274472.90	
			a)SBI 391	54564.00	
			b)RDCC KVK Bank A/C No. 251	21001574.00	
			c)RDCC KVK Bank A/C No.2756		
			d)RDCC KVK Bank A/C No. 88		
			e)Bank of India		
			f)Investment		
Grand Total		385374609.01	Grand Total		385374609.01

Sd/-

Comptroller

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI**Annual Account fro the year 2002-2003****ICAR Scheme Grants (Statement -1)**

Sr. No.	Name of Scheme	Receipt of Grant
1	Strengthening and Development of SAU	16255000.00
2	One Time catch up Grants	3140000.00
3	Agro Advisory Services , Mulde (GOI)	285188.00
4	Application Star line Insect Technology to Control Red Palm weril in Coconut	257702.00
5	Standardization Collin Technique of Material in Ponds of Kharland Region.	60626.00
6	Winter school and Brood Base Agril extension for Rural Development	16317.00
7	UNDP Project First line Demonstration	909000.00
8	M & E Assignment of Information Technology Development under NATP	111000.00
9	Utilization of Top Seeds in Mutrition of Goats in Konkan Region	261360.00
10	Agriculture & Process Food Producty Export Development Authority	10000.00
11	KVK, Shirgaon	2620000.00
12	NATP Mussel Mericulture, Shirgaon	253741.00
13	State Level Training Course on Fresh Water Prawn	46000.00
14	Nuclear & Breeder Seed Production	100000.00
15	Strengthening of Director of Extension Education (NATP)	454717.00
16	Soil Characterisation & Resources of Acid Soil	322916.00
17	Development & Evolution of Soil & Water Conservation (NATP)	509000.00
18	Development of Integrate Production Package (NATP)	663692.00
19	Integrate Nutria Management of Palm (NATP)	163996.00
20	Economic Analysis of Rice base Cropping System	100616.00
21	Shrimp & Fish Base Stock Development (NATP)	179047.00
22	Improvement of Drumstick in Konkan Region	282300.00
23	Improving Forestry Evolution	1501500.00
24	Development & Testing of Areacanut & Coconut	118936.00
25	Production of Oriented Survey	6543.00
26	Voluntary Station Need base Research	30000.00
27	NATP on Biodiversity	282600.00
28	Library & Strengthens & Network under NATP	1700000.00
29	FLD Oil Seed	15000.00
30	Starting of Experiential Agro met Service, Dapoli (GOI)	167000.00
31	Development of Rice Improvement (NATP)	203000.00
32	Research & Experimental Plots (GOI)	23804.00
33	Combine Use of Organic Emanates & Mineral	341500.00
34	Atic under ITD (NATP)	215800.00
35	Integrated Farming system (GOI) Training	73500.00
36	Remediation of ZRS to take up Additional Function of KVK Karjat	1217564.00
37	IVLP ICAR Programme	77000.00
38	Strengthening of Land & O & M Component of NATP	600000.00
39	Pest risk Analysis in Grapes & Mango in Western India (Apeda Sponsor)	70000.00
40	Organization of Kisan Mela	148584.00
	Total	33794549.00

Sr. No.	Scheme	Receipt Grant
1.	AICRP on Post Harvest Technology, Dapoli	24759.00
2.	AICRP on Wind Control	1262000.00
3.	AICRP on Water management	2200000.00
4.	AICRP on Sub Tropical Fruits Vengurla	1305000.00
5.	AICRP on Cashew Vengurla	604000.00
6.	AICRP on Agronomic Research Project Karjat	2576000.00
7.	AICRP on Rice Improvement Project Karjat	2203000.00
8.	AICRP on Tuber Crop, Vakvali	749000.00
9.	AICRP on Spices Crop,	1039000.00
10.	AICRP on Agro forestry	1151000.00
11.	AICRP on Palm Mulde	599000.00
12.	AICRP on Agro metrology	548628.00
13.	AICRP on Palm, Ratnagiri	1641000.00
14.	AICRP on Forest Crop Voluntary Centre	20000.00
15.	Rave	750000.00
	Total	16672387.00
	ICAR SCHOLARSHIP	
1	JUNIOR Fellowship (ICAR)	12000.00
2	MCM Scholarship (ICAR)	9370.00
3	Award of Fellowship (ICAR)	67200.00
	Total Scholarship	88570.00
	Grand Total	50555506.00

Sd/-
Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Annual Account fro the year 2002-2003

Sponsored Schemes Grants (Statement -2)

Sr. No.	Name of Scheme	Receipt of Grant
1	Yeshavantrao Chavan Open University	290180.00
2	ESD Training Programmed	19977.00
3	Ispat Private Limited MAU	97900.00
4	Ashwamedh	13800.00
5	Roga Aanuman Centre Centrally Sponsored Scheme.	250000.00
6	SCRA II Panvel (Reimbursement)	153685.00
7	Processing on Cashew Bonds (Centrally Sponsored)	500000.00
8	Mass Production of Bio Agent (Centrally Sponsored)	500000.00
9	Agronomic Crop Production Seal Distribution Centrally Sponsored)	30375.00
10	Mushroom Development Scheme (Centrally Sponsored) AUD	500000.00
11	Medical & Aromatic Plantation Scheme Centrally Sponsored	75000.00
12	Strengthening of Human Research in Horticulture Centrally Sponsored	50000.00
13	Testing & Trail	864200.00
14	Maharashtra Irrigation Council	55800.00
15	Training of Employee in Nursery Office	10800.00
16	Training Course advance in Spices Cultivation	40748.00
17	National Level Course on Integrated Farming	136203.00
18	Joint Agrosco -2002	264530.00
19	Workshop of to popularize Hybrid rice	145000.00
20	Cocum Exhibition Vengurla	121952.00
21	Mango Training under AEZ Mango for Konkan Region	12000.00
22	Training for Foreign student in India	35885.00
23	State Level Collaboration Training Course in Post Harvest Handling	46000.00
24	Lower Agriculture Education	1299850.00
25	Higher Agriculture Education	539570.00
	Total	6053455.00
Sr. No.	State Agency (Atma)	Grant Receipt
1	Agriculture Technology Management Agency (Atma)	1704000.00
	Total	1704000.00
Sr. No.	State Agency (Employment Guarantee Scheme)	Grant Receipt
1	Horticulture Development Scheme under EGS	307125.00
2	Employment Guarantee Scheme Horticulture planting (Reimbursement)	109599.00
	Total	416724.00
	Sponsored Scholarship	
	Scholarship in money of late Arvind Salvi	100000.00
	Total Sponsored Scholarship	100000.00
	Grand Total	8274179.00

Sd/-

Comptroller

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Statement of Revenue Receipt & Expenditure
For the year 2002-2003

INCOME			EXPENDITURE		
1)Opening Balance		1801726.01	Transfer to University Fund		41387274.48
1) State Bank of India, Dapoli A/C No. 342	194096.66		RDCC Bank Ltd Commission		2239.00
2) RDCC Bank Ltd. KKV Branch, Dapoli A/c No. 22	121022.35		RDCC Bank A/C No.116		25437.00
3) Investment	1486607.00		RDCC Bank A/C No.2727		150.00
Revenue Receipt as per Statement		41200873.58	Closing Balance		1873169.11
Investment Interest		2832.00	1. State Bank of India, Dapoli A/C No. 342	184070.41	
Institutional Charges		115984.00	2. RDCC Bank Ltd. KKV Branch, Dapoli A/c No. 22	991098.70	
Investment Received		166854.00	3. Investment	698000.00	
Gross Total		43288269.59	Gross Total		43288269.59

Sd/-
Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Revenue Receipt Statement

Sr.No.	L.F.	Name of Centre / Scheme	Amount Rupees
01 Crops Husbandry			
1	1	Soil conservation Centre Avashi	904926.25
2	3	Trial Cum Demonstration Farm, Repoli	368624.50
3	7	Regional Agriculture Research Station, Karjat	872002.00
4	8	Khar Land Research Station Panvel	246470.04
5	11	Agriculture Research Station Palghar	184745.00
6	14	Agriculture Research Station, Shirgaon	969170.50
7	17	Agriculture Research Station Fondaghat	593997.00
8	22	Mango Research Station, Girye	694548.00
9	23	Regional Fruit Research Station, Vengurla	5275225.75
10	26	Regional Coconut Research Station, Bhatye	2207152.70
11	29	Areacanut Research Station, Shrivardhan	221460.00
12	31	Agriculture Research Station Mulde	2531614.50
13	53	Agriculture School Roha	899242.40
14	61	Central Experimental Station, Wakavli	8056296.50
15	64	Agriculture School Lanja	1294315.10
16	74	Strengthening of Horticulture Nursery	1637593.00
17	88	Agriculture Engineering & Technical College Dapoli	612729.00
18	116	Konkan Krishi Vidyapeeth Vikri Kendra, Dapoli	135381.50
19	126	directly Received Revenue	1616058.00
20	127	directly Received Revenue	1381197.80
21	151	Agriculture College Dapoli	5648025.14
22	152	Vice Chancellor Office	982077.00
Total 01 Crops Husbandry			37332851.68
03 Animal Husbandry			
1	97	Cattle breeding Farm, Nileli	944197.10
2	130	B.V.C, Parel	613277.00
Total 03 Animal Husbandry			1557474.10
05 Fishery			
1	103	Taraporwala Marine Biology Research Station, Mumbai	22099.00
2	105	Fishery College, Shirgaon, Ratnagiri	895169.00
3	106	Marine Biology Research Station, Ratnagiri	8530.00
Total 05 Fishery Husbandry			925798.00
ICAR			Income Grant
1	111	Regional Coconut Research Station, Bhatye	1341102.30
2	126	Miri Scheme, Centre Sponsored Scheme	43647.50
Total ICAR			1384749.80
Grand Total			41200873.58

Sd/-
Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Revolving Fund
For the year 2002-2003

Receipt			Payment		
1. Opening Balance		35609381.63			1190025.00
RDCC Bank Ltd., Dapoli 342 A/c No. 2727	1919205.63		1) KKV Shirgaon IOR	690000.00	
Investment	33690176.00		2) Vice Chancellor Office	500000.00	
Revolving Fund Receipt		1466568.50	3) Bank Commission	25.00	
RDCC A/c No. 22		150.00	Closing Balance		37895521.13
Interest on Investment		1946022.00	RDCC Bank A/c No. 2727	3165979.13	
Interest Received A/c No. 2727		63424.00	Investment	34729542.00	
		39085546.13			39085546.13

Sd/-

Comptroller

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Accounts for the year 2002-2003
Revolving Fund Receipt Statement

Sr. No.	K. P. No.		
1.	144	Krishi Vidnyan Kendra, Shirgaon	802730.50
2.	146	Publication	6530.00
3.	148	Agriculture Equipment	657308.00
Grand Total			1466568.50

Sd/-
Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Accounts for the year 2002-2003
Opening & Closing Balance –Statement–A

Issues of Balances	Opening Balance	Closing Balance
1. RDCC Bank A/c No. 251	27837893.13	31109344.55
2. State Bank Revenue A/c No. 391	10988784.56	21171906.56
3. Other Investment	20540704.00	21001574.00
4. RDCC Bank University Fund A/c No. 2756	92946.00	627218.00
	194096.66	184070.41
5. State Bank A/c No. 342	1523871.90	1274472.90
6. RDCC Bank A/c No. 88(NATP)	1486607.00	698000.00
7. Revenue Investment	2266.19	2266.19
8. Account of Drawing & Disbursing Officers, Mumbai	6720902.59	4603512.23
9. Pre Audit Unit, Dapoli	1174786.50	1034653.50
10. Pre Audit Unit, Mumbai	974292.79	641874.14
11. Pre Audit Unit, Ratnagiri	2032753.74	1529678.59
12. Pre Audit Unit, Vengurla	1919205.63	3165979.13
13. Revolving Fund Bank A/c No. 2727	33690176.00	34729542.00
14. Revolving Fund Investment	229030.50	229030.50
15. Old Accounts	121022.35	991098.70
16. RDCC Bank A/c No. 22 Revenue Account	54564.00	54564.00
17. Bank of India		
Total	109583903.54	123048785.40

Sd/-
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Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Annual Account for the year 2002-2003

Revenue Receipt Accounts –B

Non Plan Revenue Receipt

Head of Account		Page No.	01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
1.	Guest House Charges	31	58355.00	0.00	0.00	58355.00
2.	Investment	90	223328.00	0.00	0.00	223328.00
3.	Wages	99	118.00	0.00	0.00	118.00
4.	Audit Recoveries	103	2447.00	2328.00	0.00	4775.00
5.	Miscellaneous Revenue	105	25.00	0.00	0.00	25.00
6.	Quarter Service Charges	108	58364.50	0.00	0.00	58364.50
7.	Tender Form Fee	113	6950.00	0.00	0.00	6950.00
8.	Bank Interest	117	28039.00	18382.00	8522.00	54943.00
9.	Revenue Receipt	118	318741.05	0.00	0.00	318741.05
10.	Revenue	124	838.00	45.00	0.00	883.00
11.	Interest on Investment	125	35403.87	0.00	0.00	35403.87
12.	House Rent Recovery	134	612301.50	27218.00	49340.00	688859.50
13.	Education Fee	136	8525.00	0.00	0.00	8525.00
14.	Refund of Bank Cheque	137	51495.50	0.00	0.00	51495.50
15.	Government House Rent Recovery	138	3740.00	0.00	0.00	3740.00
16.	Material & Supplies	102	10194.00	0.00	0.00	10194.00
17.	Revenue Receipt A/c		37332851.68	1557474.10	925798.00	39816123.78
Non Plan Total			38751717.10	1605447.10	983660.00	41340824.20
Plan Revenue Receipt						
Sr. No.	Head of Account	Page No.	01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
1.	House Rent Recovery	134	15992.50			15992.50
	Total Plan		15992.50	0.00	0.00	15992.50
	Total Non Plan & Plan		38767709.60	1605447.10	983660.00	41356816.70

University Fund / Revenue Receipt						
Sr. No.	Head of Account	Page No.	University Fund	Revenue		Total
1.	House Rent Recovery	108	60.00	0.00		60.00
2.	Revenue Receipt	118	541970.00	0.00		541970.00
3.	Interest on Investment Receipt – Scholarship	119	32805.00	0.00		32805.00
4.	Interest on Investment Receipt – Lower Education	120	83846.00	0.00		83846.00
5.	Main Investment Revenue Receipt	121	4521903.00	0.00		4521903.00
6.	Investment Interest (Revenue Receipt) Conveyance Allowance Receipt	122	68072.00	2832.00		70904.00
7.	Miscellaneous Revenue	123	42602.00	0.00		42602.00
8.	SBI Investment Receipt- Account 251	124	11418.94	0.00		11418.94
9.	SBI Investment Receipt- Account 88	126	680075.00	0.00		680075.00
10.	RDCC Bank A/c 22	127	21104.00	0.00		21104.00
11.	Interest on Investment SBI - Account 2756	128	36865371.48	0.00		36865371.48
12.	Royalty Charges Institutional Charges	129	24272.00	0.00		24272.00
13.	Processing Fee	130	156346.00	0.00		156346.00
14.	House Rent Receipt	131	381553.00	115984.00		497537.00
15.	Receipt Investment	132	150000.00	0.00		150000.00
16.	Three Month Notice Pay Recovery (Parvin	134	5520.00	0.00		5520.00
17.	Ratan)	138A	0.00	166854.00		166854.00
18.	Investment Interest GIA MLA Fund	13	99710.00	0.00		99710.00
19.	Student Contingency	154	3597383.00	0.00		3597383.00
20.		159	499000.00	0.00		499000.00
21.		107	588000.00	0.00		588000.00
	Total University Fund & Revenue Receipt		48371011.42	285670.00	0.00	48656681.42

ICAR, Central Government & NATP						
Sr. No.	Head of Account (ICAR & others)	Page No.	ICAR	Central Government	NATP	Total
1.	Bank Interest	117	2635.00	0.00	0.00	2635.00
2.	House Rent Recovery	134	66981.50	0.00	0.00	66981.50
3.	Revenue Receipt Account		1341102.30	43647.50		1384749.80
	Total ICAR, Central Government & NATP		1410718.80	43647.50	0.00	1454366.30
	Sponsored Schemes		Sponsored			Total
1.	Guest House Fee	31	12460.00			12460.00
2.	Admission Fee	110	5850.00			5850.00
3.	Admission	111	147150.00			147150.00
	Total Sponsored Scheme		165460.00	0.00	0.00	165460.00
	Revenue Receipt					
1.	Guest House Fee	31	190.00			190.00
2.	Service Charges of Quarter	108	3640.50			3640.50
3.	House Rent Recovery	134	25685.50			25685.50
	Total Revenue Receipt		29516.00	0.00	0.00	29516.00
			88744415.82	1934764.60	983660.00	91662840.42

Sd/-
Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Statement of Revenue Expenditure

Non Plan	L.F.	01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
1) Pay & Allowance	23-17	121665139.50	1756252.00	13266042.00	136687433.50
2) Pension & Gratuity	28-22	37347008.00	15670121.00	2174729.00	55191858.00
3) Traveling Allowance	35-26	1329307.00	12822.00	90778.00	1432907.00
4) Office Expenses	66-30	4841693.47	103665.00	482497.00	5427855.47
5) Guest House	67	20131.00	0.00	0.00	20131.00
6) Recurring Contingency	155-49	184000.00	1050.00	20300.00	205350.00
7) Professional & Special Service	156	572532.00	0.00	0.00	572532.00
8) Hospitality Exp.	157-50	138966.00	0.00	0.00	138966.00
9) Rent & Taxes	169-51	562148.00	125.00	179841.00	742114.00
10) Motor Vehicle	174-55	1122223.10	2334.65	53201.00	1177758.75
11) Maintenance	185-56	2014940.00	0.00	140493.00	2155433.00
12) Recovery	211-135	25970.00	0.00	0.00	25970.00
13) Government House Rent	31	3740.00	0.00	0.00	3740.00
14) House Rent Refund	261	5615.00	0.00	0.00	5615.00
Total Non Plan		169833413.07	17546369.65	16407881.00	203787663.72
Plan		01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
1) Pay & Allowance	23-17	4019331.25			4019331.25
2) Traveling Allowance	35	56086.50			56086.50
3) Office Expenses	66-30	16254.25			16254.25
4) Contingency Expenditure	155-49	915243.59			915243.59
5) Rent, Rate & Taxes	169	1963.00			1963.00
6) Motor Vehicle	174	11379.75			11379.75
7) Maintenance	185	17048.50			17048.50
8) Non Recurring Contingency	237	5517.50			5517.50
9) Wages	246	12068.00			12068.00
10) Material & Supplies	260-102	178532.25			178532.25
Total		5233424.59	0.00	0.00	5233424.59
Total Non Plan & Plan		175066837.66	17546369.65	16407881.00	209021088.31

Atma					
Recurring Contingency	155	338047.00			338047.00
Total Atma		338047.00	0.00	0.00	338047.00
Expenditure					
ICAR, Central Government & NATP Scheme		ICAR	Central Gov.	NATP	Total
1) Pay & Allowance	23-17	14655929.75	467472.00	0.00	15123401.75
2) Honorarium	29	18600.00	29467.00	0.00	48067.00
3) Traveling Allowance	36-26	266580.50	20765.00	146947.00	434292.50
4) Office Expenses	66-30	343439.75	152546.00	5475.00	501460.75
5) Recurring Contingency	155-49	8353174.76	1776976.50	3759472.00	13889623.26
6) Rent, Rate & Taxes	169	5889.00	0.00	0.00	5889.00
7) Motor Vehicle	174	365565.25	0.00	0.00	365565.25
8) Maintenance	185	628107.50	74844.00	0.00	702951.50
9) Non Recurring Contingency	237-147	2950196.50	0.00	98570.00	3048766.50
10) Wages	246	118312.00	0.00	0.00	118312.00
11) Material & Supplies	260-102	138104.75	360576.00	0.00	498680.75
12) Transfer to MAFSU, Nagpur	297-298	4635000.00	0.00	0.00	4635000.00
Total		32478899.76	2882646.50	4010464.00	39372010.26
Sponsored Scheme		Sponsored			Total
1) Pay & Allowance	23-17	263877.00			263877.00
2) Honorarium	29	128000.00			128000.00
3) Traveling Allowance	36-26	3753.00			3753.00
4) Office Expenses	66	292283.00			292283.00
5) Guest House	67	6762.00			6762.00
6) Recurring Contingency	155-49	5092141.00			5092141.00
7) Hospitality	185	262446.00			262446.00
8) Material & Supplies	260-102				338089.00
		338089.00			
Total Sponsored Scheme		6387351.00	0.00	0.00	6387351.00

Expenditure incurred from the Revenue Receipt					
1) Pay & Allowances	23-17	7559421.50			7559421.50
2) Traveling Allowances	35	11391.00			11391.00
3) Office Expenses	66-30	440143.50			440143.50
4) Guest House Exp.	67	134287.00			134287.00
5) Recurring Contingency	155	99648.00			99648.00
6) Hospitality	157-50	2477.00			2477.00
7) Rent, Rate & Taxes	169	197238.00			197238.00
8) Motor Vehicle	174-55	1168484.00			1168484.00
9) Maintenance	185-56	5510427.20			5510427.20
10)Wages	246-99	13702358.00			13702358.00
11)Material & Supplies	260-102	6914978.36			6914978.36
12)Transfer to TMBRS Mumbai	262	50000.00			50000.00
Total of Expenditure from Revenue Receipt		35790853.56	0.00	0.00	35790853.56
Expenditure from University Fund		University Fund	Revenue Account		Total
1.Office Expenses	66	7997.00	2239.00		10236.00
2.Transferred to University Fund	296	0.00	41387274.48		41387274.48
3. Transfer to SBI GPF A/c	301	6000.00	0.00		6000.00
4.Transfer to Revolving Fund A/c 2727	299,300	77672.00	0.00		77672.00
5. Transfer to Revolving Fund A/c	303,304	0.00	25587.00		25587.00
6.HBA Recovery Non Realized	302	400.00	0.00		400.00
Total Expenditure from University Fund & Revenue A/c		92069.00	41415100.48		41507169.48
Grand Total		250154057.98	61844116.63	20418345.00	332416519.61

Sd/-
Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Capital Account Annexure “D”

Expenditure					
Non Plan		01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
1) Furniture	71	46010.00	0.00	0.00	46010.00
2) Dead Stock	72	52424.00	0.00	0.00	52424.00
3) Livestock	89	0.00	29451.00	0.00	29451.00
4) Machinery & Equipments	90	43750.00	17064.00	0.00	60814.00
Total Non Plan		142184.00	46515.00	0.00	188699.00
Plan		01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
1) Furniture	71	5670.00	0.00	0.00	5670.00
2) Computer	74	11710.00	0.00	0.00	11710.00
3) Construction Works	85-32	984356.00	0.00	0.00	984356.00
Total Plan		1001736.00	0.00	0.00	1001736.00
Total Non plan & Plan		1143920.00	46515.00	0.00	1190435.00
ICAR , Central Government & NATP		ICAR	Central Government	NATP	Total
1) Furniture	71	17010.00	0.00	1000.00	18010.00
2) Computer	74	135751.00	0.00	1275507.00	1411258.00
3) Construction Works	85-32	4147108.00	176922.00	154233.00	4478263.00
4) Land	88	0.00	0.00	50000.00	50000.00
5) Machinery & Equipments	90	1205158.00	2016755.00	145660.00	3367573.00
6) Books	98	370623.00	0.00	1024706.00	1395329.00
Total Central Government & NATP		5875650.00	2193677.00	2651106.00	10720433.00
Sponsored Scheme		Sponsored			Total
1) Construction Works	85	16494.00			16494.00
2) Machinery & Equipments	91	355100.00			355100.00
Total Sponsored Scheme		371594.00	0.00	0.00	371594.00

State Government Sponsored Scheme					
Books	98	32492.00			32492.00
Total State Government		32492.00			32492.00
Capital Expenditure from Revenue Receipt					
1) Dead Stock	72	12036.00			12036.00
2) Construction Works	77-32	6561185.00			6561185.00
3) Machinery & Equipments	90	28000.00			28000.00
Total Revenue Expenditure		6601221.00	0.00	0.00	6601221.00
ATMA					
1. Machinery & Equipments		62612.00			62612.00
Atma Total		62612.00			62612.00
Grand Total		14087489.00	2240192.00	2651106.00	18978787.00

Sd/-

Comptroller

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Suspense Account Annexure “E ”
Suspense Account

Receipt					
Non Plan		01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
	146	5400.00	0.00	0.00	5400.00
Non Plan Total		5400.00	0.00	0.00	5400.00
Expenditure					
Non Plan		01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
	227	11412.00	0.00	0.00	11412.00
Non Plan Total		11412.00			11412.00

Sd/-
Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Salary Suspense Account Annexure “E ”

Receipt					
Non Plan		01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
	91	60484574.00	1127028.00		61611602.00
Non Plan		60484574.00	1127028.00	0.00	61611602.00
Plan		01 Crops Husbandry			Total
	91	506011.50	0.00	0.00	506011.50
Total Plan		506011.50	0.00	0.00	506011.50
Total Non Plan & Plan		60990585.50	1127028.00	0.00	62117613.50
ICAR, Central Government & NATP		ICAR	Central Government	NATP	Total
	91	1518034.50	94862.00	251512.00	1864408.50
Total ICAR, Central Government & NATP		1518034.50	94862.00	251512.00	1864408.50
Revenue Receipt		Revenue			
	91	5612367.00			5612367.00
Total Revenue		5612367.00	0.00	0.00	5612367.00
Gross Total		68120987.00	1221890.00	251512.00	69594389.00

Sd/-
Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Suspense Account Annexure “E”

Expenditure					
Non Plan		01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
	228	60484574.00	1127028.00		61611602.00
Total Non Plan		60484574.00	1127028.00	0.00	61611602.00
Plan		01 Crops Husbandry			Total
	228	506011.50	0.00	0.00	506011.50
Total Plan		506011.50	0.00	0.00	506011.50
Total Plan & Non Plan		60990585.50	1127028.00	0.00	62117613.50
ICAR, Central Government & NATP					
		ICAR	Central Government	NATP	Total
Total ICAR, Central Government & NATP	228	1518034.50	94862.00	251512.00	1864408.50
		1518034.50	94862.00	251512.00	1864408.50
Revenue Expenditure		Revenue			
	228	5612367.00			5612367.00
Total Revenue		5612367.00	0.00	0.00	5612367.00
Grand Total		68120987.00	1221890.00	251512.00	69594389.00

Sd/-

Comptroller

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Advances Annexure -E

Receipt					
Non Plan	Page No.	01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
1. Festival advance	92	983385.00	0.00	56250.00	1039635.00
2. Contingency Advance	93,97	94300.00	56000.00	0.00	150300.00
3. Traveling Advance	94	3500.00	0.00	0.00	3500.00
4. Pay Advance	95	43200.00	0.00	0.00	43200.00
5. Transfer Traveling Advance	96	0.00	22800.00	0.00	22800.00
Total Non Plan		1124385.00	78800.00	56250.00	1259435.00
Plan Scheme		01 Crops Husbandry			Total
1. Festival Advance	92	14475.00	0.00	0.00	14475.00
2. Contingency Advance	93,97	25409.00	0.00	0.00	25409.00
3. Traveling Advance	94	500.00	0.00	0.00	500.00
Total Plans		40384.00	0.00	0.00	40384.00
Total Non Plan & Plans		1164769.00	78800.00	56250.00	1299819.00
ICAR, Central Government & NATP		ICAR	Central Government	NATP	Total
1. Festival Advance	92	50025.00	0.00	0.00	50025.00
2. Contingency Advance	93,97	31227.00	172800.00	63196.00	267223.00
3. Traveling Advance	94	1500.00	0.00	8050.00	9550.00
Total ICAR, Central Government & NATP		82752.00	172800.00	71246.00	326798.00

Sponsored Scheme		Sponsored			
1.Contingency Advance	93	79525.00			79525.00
Total Sponsored Scheme		79525.00	0.00	0.00	79525.00
Revenue Income		Revenue			Total
1. Festival	92	80025.00			80025.00
2.Contingency Advance	93	202644.00			202644.00
Total Revenue Income		282669.00	0.00	0.00	282669.00
University Fund		University Fund			
Permanent Advance	98	8000.00			8000.00
Grand Total		1617715.00	251600.00	127496.00	1996811.00

Sd/-
Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Advances Annexure “E”

Expenditure					
Non Plan	Page No.	01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
1. Festival Advance	238	881250.00	30000.00	45000.00	956250.00
2. Pay Advance	239	26752.00	0.00	0.00	26752.00
3. Contingency Advance	240,242	94300.00	0.00	0.00	94300.00
4. Traveling Advance	241	3500.00	56000.00	0.00	59500.00
5. Permanent Advance	243	0.00	3000.00	0.00	3000.00
6. Transfer Traveling Advance	244	3000.00	0.00	0.00	3000.00
Total Non Plan		1008802.00	89000.00	45000.00	1142802.00
Plan		01 Crops Husbandry			Total
1. Festival Advance	238	17250.00			17250.00
2. Traveling Advance	241	500.00			500.00
3. Contingency Advance	240,242	25409.00			25409.00
Total Plan		43159.00	0.00	0.00	43159.00
Total Non Plan & Plan		1051961.00	89000.00	45000.00	1185961.00
ICAR, Central Government & NATP		ICAR	Central Government	NATP	Total
1. Festival Advance	238	59250.00	0.00	0.00	59250.00
2. Contingency Advance	240,242	31227.00	172800.00	63196.00	267223.00
3. Traveling Advance	241	1500.00	0.00	8050.00	9550.00
Total ICAR Central Government & NATP		91977.00	172800.00	71246.00	336023.00

Expenditure					
Special Sponsored Scheme	Sponsored				
1) Contingency Advance	240	79525.00	0.00	0.00	79525.00
Total Sponsored Scheme		79525.00	0.00	0.00	79525.00
Revenue Income	Revenue				
1.Festival Advance		71250.00			71250.00
2.Contingency Advance		202344.00			202344.00
Total Revenue Income		273594.00	0.00	0.00	273594.00
Grand Total		1497057.00	261800.00	116246.00	1875103.00

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Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Recoverable Deposit Annexure "E"

Receipt					
Non Plan	Page No.	01 Crops Husbandry			Total
				0.00	0.00
Total Non Plan		0.00	0.00	0.00	0.00
Expenditure					
Non-Plan		01 Crops Husbandry			Total
				0.00	0.00
Total Non-Plan		0.00	0.00	0.00	0.00

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Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Deposit Annexure “F”

Receipt					
Non Plan		01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
1. Other Deposit	81	1341.00	0.00	0.00	1341.00
2. Tender Deposit	82	223400.00	0.00	0.00	223400.00
3. Security Deposit	83	901131.00	0.00	0.00	901131.00
4. EMD	84	702918.00	0.00	0.00	702918.00
5. Refund Deposit	86	10000.00	0.00	0.00	10000.00
6. Mace Deposit	87	31100.00	0.00	0.00	31100.00
7. Amount Withheld	88	74000.00	0.00	0.00	74000.00
Total Non Plan		1943890.00	0.00	0.00	1943890.00
ICAR, Central Government & NATP		ICAR	Central Gov.	NATP	Total
1.Tender Deposit	82	13000.00	0.00	0.00	13000.00
Total ICAR, Central Government & NATP		13000.00	0.00	0.00	13000.00
Revenue Income		Revenue			
1.Tender Deposit	82	113400.00			113400.00
2.Security Deposit	83	2160.00			2160.00
Total Revenue Collection		115560.00	0.00	0.00	115560.00
University Fund					
1) Deposit	81	400000.00			400000.00
2) Tender Deposit	82	7000.00			7000.00
Total		407000.00	0.00	0.00	407000.00
Grand Total		2479450.00	0.00	0.00	2479450.00

Sd/-

Comptroller

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Deposit Annexure “F”

Expenditure					
Non Plan Scheme	Page No.	01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
1) Withheld Amount	214	310241.00	0.00	0.00	310241.00
2) EMD	215	833821.00	0.00	0.00	833821.00
3) Deposit	216	29500.00	0.00	7769.00	37269.00
4) Tender Deposit	217	131200.00	5000.00	0.00	136200.00
5) Security Deposit	218	797726.00	0.00	0.00	797726.00
6) Withheld Amount (LAN)	222	43728.00	0.00	0.00	43728.00
7) Withheld Amount (DCRG)	223	75000.00	0.00	0.00	75000.00
Total Non Plan		2221216.00	5000.00	7769.00	2233985.00
ICAR Scheme		ICAR			Total
1. Tender Deposit	217	10000.00			10000.00
Total ICAR		10000.00	0.00	0.00	10000.00
Revenue Receipt		Revenue			
1) Earnest Money Deposit	215	45000.00			45000.00
2) Deposit	216	800.00			800.00
3) Tender deposit	217	74300.00			74300.00
4) Security Deposit	218	183000.00			183000.00
Total Revenue		303100.00	0.00	0.00	303100.00
Grand Total		2534316.00	5000.00	7769.00	2547085.00

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Comptroller

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Accounts for the year 2002-2003

Scholarships Schedule ‘H’

Receipt					
Non Plan		01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
1) Stipends & Scholarships	141	3568.00	0.00	0.00	3568.00
Total Non Plan		3568.00	0.00	0.00	3568.00
ICAR, Central Government & NATP		ICAR	Central Government	NATP	Total
1) Stipends & Scholarships	141	3450.00			3450.00
Total ICAR ,Central Government & NATP		3450.00	0.00	0.00	3450.00
Grand Total		7018.00	0.00	000	7018.00

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Comptroller

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Scholarship Annexure "H"

Expenditure					
Non Plan Scheme		01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
1) Scholarship	232	152659.00	0.00	9900.00	162559.00
2) Scholarship and Prizes	231	0.00	0.00	54980.00	54980.00
Total Non Plan		152659.00	0.00	64880.00	217539.00
Plan Scheme		01 Crops Husbandry			
1) Stipends/ Scholarship	231	7500.00			7500.00
2) Stipends	229,231	153702.67			153702.67
Total Plan		161202.67	0.00	0.00	161202.67
Total Non Plan & Plan		313861.67	0.00	64880.00	378741.67
ICAR, Central Government & NATP		ICAR	Central Government	NATP	Total
1) Stipends	229	307405.33	0.00	0.00	307405.33
2) Scholarship	231,232	96550.00			96550.00
3) Transfer to MCM Scholarship Nagpur	233	10200.00			10200.00
4) NTS Scholarship Nagpur	234	28800.00	0.00	0.00	28800.00
5) MCS P. M. Scholarship Tr. To Nagpur	235	12000.00	0.00	0.00	12000.00
Total ICAR Central Government & NATP		454955.33	0.00	0.00	454955.33

Sponsored Scheme		Sponsored			
1) Stipends/ Scholarship	230	10000.00	0.00	0.00	10000.00
2) Scholarship /Prizes	231	1000.00	0.00	0.00	1000.00
3) Scholarship	232	10000.00			10000.00
Total University Fund		21000.00	0.00	0.00	21000.00
Grand Total		789817.00	.00	64880.00	854697.00

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Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Other Recovery Statement "P"

Receipt					
Non Plan		01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	
1) General Provident Fund	57	11425918.50	187491.00	999939.00	12613348.50
2) Government General Provident Fund	58	105519.00	0.00	0.00	105519.00
3) Income Tax	59	4900490.50	12771.00	0.00	4913261.50
4) Professional Tax	60	1933670.00	41295.00	0.00	1974965.00
5) CTD RD	61	547295.50	325.00	0.00	547620.50
6) Life Insurance	62	2551744.00	49469.00	0.00	2601213.00
7) Group Insurance Scheme	63	725903.00	9900.00	96887.00	832690.00
8) Government Group Insurance Scheme	64	15750.00	0.00	0.00	15750.00
9) KKV Society	65	18854415.50	283628.00	0.00	19138043.50
10) BVC Society	66	40480.00	0.00	0.00	40480.00
11) Postal Insurance	67	580644.00	148.00	0.00	580792.00
12) Bank Loan	68	2086532.50	4900.00	0.00	2091432.50
13) House Building Advance	70	214420.00	0.00	0.00	214420.00
14) Government House Building Advance	71	35306.00	0.00	0.00	35306.00
15) Co-operative Store					
16) HDFC	73	266469.00	0.00	0.00	266469.00
17) TAX (Contractor) Recovery	74	504424.00	0.00	0.00	504424.00
18) Computer Loan	75	626.00	0.00	0.00	626.00
19) Vehicle Loan	76	3600.00	0.00	0.00	3600.00
20) General Provident Fund Recovery	79	4500.00	0.00	0.00	4500.00
	78	90890.00	0.00	0.00	90890.00
Total Non Plan		44888597.50	589927.00	1096826.00	46575350.50

Plan	01 Crops Husbandry				Total
1. General Provident Fund	57	217790.75			217790.75
2. Income Tax	59	36885.75			36885.75
3. Professional Tax	60	13192.50			13192.50
4. CTD RD	61	2477.50			2477.50
5. Insurance	62	44938.75			44938.75
6. Group Insurance Scheme	63	13837.50			13837.50
7. KKV Society	65	107765.50			107765.50
8. Postal Insurance	67	1968.00			1968.00
9. Bank Loan	68	12777.50			12777.50
Total Plan		451633.75	0.00	0.00	451633.75
Total Plan & Non Plan		45340231.25	589927.00	1096826.00	47026984.25
ICAR, Central Government & NATP		ICAR	Central Government	NATP	Total
1. General Provident Fund	57	770701.25	0.00	0.00	770701.25
2. Income Tax	59	110657.25	0.00	0.00	110657.25
3. Professional Tax	60	39577.50	1775.00	6075.00	47427.50
4. CTD RD	61	7432.50	0.00	0.00	7432.50
5. Insurance	62	134816.25	0.00	0.00	134816.25
6. Group Insurance Scheme	63	56362.50	0.00	0.00	56362.50
7. KKV Society	65	323296.50	0.00	0.00	323296.50
8. Postal Insurance	67	5904.00	0.00	0.00	5904.00
9. Bank Loan	68		0.00	0.00	38332.50
		38332.50			
Total ICAR, Central Government & NATP		1487080.25	1775.00	6075.00	1494930.25

Revenue Receipt		Revenue			
1) General Provident Fund	57	972386.50			972386.50
2) Income Tax	59	275491.50			275491.50
3) Professional Tax	60	247860.00			247860.00
4) CTD RD	61	240812.50			240812.50
5) Life Insurance	62	378427.00			378427.00
6) Group Insurance Scheme	63	49814.00			49814.00
7) KKV Society	65	2390833.50			2390833.50
8) Postal Life Insurance	67	98772.00			98772.00
9) Bank Loan	68	152365.50			152365.50
10) House Building Advance	70	3280.00			3280.00
11) House Building Advance Recovery	73	11035.00			11035.00
12) HDFC	74	13134.00			13134.00
Total Revenue Receipt		4834211.50	0.00	0.00	4834211.50
University Fund					
House Building Advance Recovery	73	257300.00			257300.00
House Building Advance Grant Received	72	225000.00			225000.00
Total		482300.00	0.00	0.00	482300.00
Grand Total					
		52143823.00	591702.00	1102901.00	53838426.00

Sd/-
Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Other Recoveries Statement "P"

Expenditure					
Non Plan Scheme	Page No.	01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
1) General Provident Fund	186	10686748.00	2045862.00	1712705.00	14445315.00
2) Government Provident Fund	187	105519.00	0.00	0.00	105519.00
3) Income Tax	188	4900490.50	12771.00	0.00	4913261.50
4) Professional Tax	189	1933670.00	41295.00	0.00	1974965.00
5) CTD RD	190	547295.50	325.00	0.00	547620.50
6) Life Insurance	191	2551744.00	49469.00	0.00	2601213.00
7) Group Life Insurance Scheme	192	681767.00	112714.00	142316.00	936797.00
8) Government GIS	193	15750.00	0.00	0.00	15750.00
9) KKV Society	194	18854415.50	283628.00	0.00	19138043.50
10) KKV Society	195	40480.00	0.00	0.00	40480.00
11) Postal Insurance	196	580644.00	148.00	0.00	580792.00
12) Bank Loan	197	2086532.50	4900.00	0.00	2091432.50
13) Computer Loan	199	3600.00	0.00	0.00	3600.00
14) House Building Advance	200	217700.00	0.00	0.00	217700.00
15) Government House Building Advance	201	35306.00	0.00	0.00	35306.00
16) Co-Operative Store	204	266469.00	0.00	0.00	266469.00
17) HDFC	205	504424.00	0.00	0.00	504424.00
18) From Contractor TAX Recovery	207	8269.00	0.00	0.00	8269.00
19) Vehicle Loan	209	4500.00	0.00	0.00	4500.00
20) General Provident Fund Recovery	208	90890.00	0.00	0.00	90890.00
Total Non Plan		44116214.00	2551112.00	1855021.00	48522347.00

Plan		01 Crops Husbandry			Total
1.Income Tax	188	36885.75			36885.75
2. Professional Tax	189	13192.50			13192.50
3. CTD RD	190	2477.50			2477.50
4. Life Insurance	191	44938.50			44938.50
5. KKV Society	194	107765.50			107765.50
6. Postal Life Insurance	196	1968.00			1968.00
7. Bank Loan	197	12777.50			12777.50
Total Plan		220005.50	0.00	0.00	220005.50
Total Non Plan & Plan		44336219.50	2551112.00	1855021.00	48742352.50
ICAR, Central Government & NATP		ICAR	Central Government	NATP	Total
1.Provident Fund	186	117329.00	0.00	0.00	117329.00
2. Income Tax	188	110657.25	0.00	0.00	110657.25
3.Professional Tax	189	39577.50	1775.00	6075.00	47427.50
4. CTD RD	190	7432.50	0.00	0.00	7432.50
5. Life Insurance	191	134816.25	0.00	0.00	134816.25
6. Group Insurance Scheme	192	14850.00	0.00	0.00	14850.00
7. KKV Society	194	323296.50	0.00	0.00	323296.50
8. Postal Life Insurance	196	5904.00	0.00	0.00	5904.00
9. Bank Loan	197	38332.50	0.00	0.00	38332.50
Total ICAR, Central Government & NATP		792195.50	1775.00	6075.00	800045.50

Expenditure incurred from Revenue Receipt		Revenue			
1. Income Tax	188	275491.50			275491.50
2. Professional Tax	189	247860.00			247860.00
3. CTD RD	190	240812.50			240812.50
4. Life Insurance	191	378427.00			378427.00
5. KKV Society	194	2390833.50			2390833.50
6. Postal Life Insurance	196	98772.00			98772.00
7. Bank Loan	197	152365.50			152365.50
8. Co-Operative Store	204	11035.00			11035.00
9. HDFC	205	13134.00			13134.00
Total		3808731.00	0.00	0.00	3808731.00
University Fund		University Fund			
1. House Building Advance Recovery	203	257300.00			257300.00
2. House Building Advance Grant Distribution	202	225000.00			225000.00
Total		482300.00	0.00	0.00	482300.00
Grand Total		49419446.00	2552887.00	1861096.00	53833429.00

Sd/-
Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Fixed Assets- Statement

	Opening Balance	Addition	Total	Minus	Balance
Non Plan & Plan					
1) Land	14605584.40		14605584.40		14605584.40
2) Building / Construction	199405842.92	984356.00	200390198.92		200390198.92
3) Tractors	5101627.94		5101627.94		5101627.94
4) Dead Stock	14487797.18	52424.00	14540221.18		14540221.18
5) Irrigations	5904701.50		5904701.50		5904701.50
6) Publications	9866418.49		9866418.49		9866418.49
7) Machinery & Equipments	35010618.30	60814.00	35071432.30		35071432.30
8) Live Stock	1573226.57	29451.00	1602677.57		1602677.57
9) Vehicles	9435832.01		9435832.01		9435832.01
10) Furniture's	6044454.75	51680.00	6096134.75		6096134.75
11) Infrastructural Facilities	1380051.25		1380051.25		1380051.25
12) Books	1632055.00		1632055.00		1632055.00
13) Computers	5230017.00	11710.00	5241727.00		5241727.00
14) Suspense	-3000.00		-3000.00		-3000.00
15) Television	31050.00		31050.00		31050.00
Total	309706277.31	1190435.00	310896712.31	0.00	310896712.31
State Government Sponsored Schemes					
1) Books	129393.00	32492.00	161885.00		161885.00
Total	129393.00	32492.00	161885.00	0.00	161885.00

Atma					
Machinery & Equipments	00.00	62612.00	62612.00	0.00	62612.00
Total	0.00	62612.00	62612.00	0.00	62612.00
ICAR/ Central Government / NATP					
1) Dead Stock	1526900.47		1526900.47	0.00	1526900.47
2) Publication	3427879.70		3427879.70	0.00	3427879.70
3) Books	1900830.90	1395329.00	3296159.90	0.00	3296159.90
4) Machinery & Equipments	16289000.54	3367573.00	19656573.54	0.00	19656573.54
5) Buildings / Constructions					
6) Vehicles	38824577.08	4478263.00	43302840.08	0.00	43302840.08
7) Computers					
8) Furniture's	1276817.00		1276817.00	0.00	1276817.00
9) Land	4030753.50	1411258.00	5442011.50	0.00	5442011.50
	1105643.50	18010.00	1123653.50	0.00	1123653.50
	381335.00	50000.00	431335.00	0.00	431335.00
Total	68763737.69	10720433.00	79484170.69	0.00	79484170.69
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.Machinery &Equipments	1246411.00	355100.00	1601511.00		1601511.00
6. Wells					
Construction(MLA/PLA fund)	707817.00		707817.00		707817.00
7.Nursery shed					
8.Publications	38499.00		38499.00		38499.00
9.Well / Construction	38394.80		38394.80		38394.80
10.Work	250690.70	16494.00	267184.70		267184.70
11. Irrigational Units					
12.Tractors	29745.00		29745.00		29745.00
	1344307.00		1344307.00		1344307.00

Total	9091829.68	371594.00	9463423.68		9463423.68
Expenditure incurred from Revenue Receipt & Purchases					
1. Well / Construction Work	175037.00	6561185.00	6736222.00		6736222.00
2. Dead Stock					
3. Machinery & Equipments	0.00	12036.00	12036.00		12036.00
	0.00	28000.00	28000.00		28000.00
				0.00	
Total	175037.00	6601221.00	6776258.00	0.00	6776258.00
Self Employment					
Furniture	15877.00		15877.00		15877.00
Tool Kits	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	38803887.68	18916175.00	406955062.68	0.00	406955062.68

Sd/-
Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Pre audit Unit Accounts

Pre audit Unit Accounts	Opening Balance	Current Year IOR	Total	Addition	Closing Balance
Pre audit Unit, Dapoli					
Agriculture Research Station, Shrivardhan	156233.35	295000.00	451233.35	-381399.60	69833.75
Soil Conservation Research Station, Avashi	58610.11	1445000.00	1503610.11	-1480615.00	22995.11
Trial Cum Demonstration Farm, Repoli	135909.51	1680000.00	1815909.51	-1790093.86	25815.65
Agriculture School, Roha	39262.16	2460000.00	2499262.16	-2495198.50	4063.66
Agriculture College, Dapoli	1085239.93	67400000.00	68485239.93	-68236605.81	248634.12
Production of Breeder Seed & Pulses Revolving fund 79	838706.45		838706.45	262323.25	1101029.70
Central Experimental Station, Wakavali	885349.39	29300000.00	30185349.39	-30054843.35	130506.04
National Seed Project Revolving fund	656744.12		656744.12	45289.45	702033.57
Office of Vice Chancellor	1249891.42	74250000.00	75499891.42	-73896786.94	1603104.48
College of Agriculture Engineering & Technology, Dapoli	763162.65	10400000.00	11163162.65	-11066245.00	96917.65
ATIC, Dapoli Revolving Fund	851793.50		851793.50	-253215.00	598578.50
Total Pre audit Unit Dapoli	6720902.59	187230000.00	193950902.59	-189347390.36	4603512.23
Pre audit Unit Mumbai					
	Opening Balance	Current Year IOR	Total	Addition	Closing Balance
BVC, Mumbai	107012.14	17835000.00	17942012.14	-17701317.00	240695.14
Mali Training Goregoan, Mumbai	236162.00		236162.00	-50000.00	186162.00
Tarporwala Marine Biological Research Station, Mumbai	27875.72	2595000.00	2622875.72	-2601588.00	21287.72
Agriculture Research Station, Karjat					
Khar Land Research Station, Panvel	117532.08	23960000.00	24077532.08	-24038282.00	39250.08
Revolving Fund, Karjat 242	167283.81	6520000.00	6687283.81	-6487316.00	199967.81
Revolving Fund, Karjat , Mushroom Seed production (Breeder Seeds)	39479.00		39479.00	-50.00	39429.00
Agriculture Research Station, Palghar	411094.00		411094.00	-108113.00	302981.00
	68347.75	4335000.00	4403347.75	-4398467.00	4880.75
Total Pre audit Unit, Mumbai	1174786.50	55245000.00	56419786.50	-55385133.00	1034653.50

Pre audit Unit COF Shirgoan, Ratngiri	Opening Balance	Current Year IOR	Total	Addition	Closing Balance
Agriculture School, Lanja	318265.58	3940000.00	4258265.68	-4232633.00	25632.58
Krishi Vidnyan Kendra, Shirgoan	86703.69	2575000.00	2661703.69	-2414544.00	277159.69
Revolving Fund Krishi Vidnyan Kendra, Shirgoan	31467.50	690000.00	721467.50	-697671.00	23796.50
Revolving Fund Agriculture Science Station, Shirgoan COF, Shirgoan, Ratngiri	13301.15		13301.15	-13301.15	0.00
Earn & Learn Revolving Fund , Lanja	507297.87	24974000.00	25481297.87	-25153269.50	328028.37
PPA,PLA , Account Lanja	17257.00		17257.00	0.00	17257.00
	0.00		0.00	0.00	0.00
Total Pre audit Unit COF Shirgoan, Ratngiri	974292.79	32179000.00	33153292.79	-32511418.65	641874.14
Pre audit Unit	Opening Balance	Current Year IOR	Total	Addition	Closing Balance
Pre audit Unit Vengurla	Grant Distribution				
Regional Fruit Research Station, Vengurla	389111.66	2120000.00	21589111.66	-20906069.50	683042.16
Agriculture Research Station, Phondaghat	314725.27	2025000.00	2339725.27	-2148178.00	191547.27
Cattle Breeding Farm, Nileli	482765.95	2410000.00	2892765.95	-2610407.65	282358.30
Mango Research Station, Girye	269051.15	1725000.00	1994051.15	-1716004.00	278047.15
Regional Fruit Research Station, Vengurla R. Fund	3219.80	0.00	3219.80		3219.80
Agriculture Research Station, Mulde	500832.76	1850000.00	2350832.76	-2278414.00	72418.76
Mulde Revenue Receipt Bank Account	100.00		100.00		100.00
Horticulture Pasture Development Nileli	72947.15		72947.15	-54002.00	18945.15
Total Pre audit Unit Vengurla	2032753.74	29210000.00	31242763.74	-29713075.15	1529678.59
Grand Total Pre audit Unit	10902735.62	303864000.00	314766735.62	-306957017.16	7809718.46

Sd/-

Comptroller

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Income & Expenditure Accounts- Statement KV 36

INCOME			EXPENDITURE		
State Government Revenue Expenditure	(a)		State Government grants & 1) Revenue Receipts		
1) Non Plan		203787663.72	State Government Grant Non Plan		211246000.00
01 Crops Husbandry	169833413.07		01 Crops Husbandry	177243000.00	
03 Animal Husbandry	17546369.65		03 Animal Husbandry	20829000.00	
05 Fishery	16407881.00		05 Fishery	13174000.00	
2) Plan		5233424.59	2) State Government Sponsored		
3) Agriculture School Grant in aid		2077000.00	3) Plan Scheme		4890000.00
01 Crops Husbandry			4) Non Plan Revenue Receipts		41340824.20
MGAJV Kosbad	1079000.00		01 Crops Husbandry	38751717.10	
Agriculture School Kosbad	998000.00		03 Animal Husbandry	1605447.10	
4) Scholarships		217539.00	05 Fishery	983660.00	
01 Crops Husbandry	152659.00		5) Plan Revenue Receipt		15992.50
05 Fishery	64880.00		6) Non Plan Scholarship		3568.00
5) Plan Scholarships		161202.67	7) Transfer from Mali Training		
6) Revenue Expenditure incurred		35790853.56	Goregaon to TMBRS Mumbai		50000.00
7) Atma Refund		338047.00	received fund		
8) Self Employment		4251.00	8) Atma Refund		1704000.00
9) Exp. For Revenue Account		41415100.48	9) Revenue receipt Scheme		29516.00
10) University Fund		92069.00	10) University Fund Revenue		48371011.42
Total		289117151.02	receipt		
Excess Income Transferred to		18819431.10	11) Revenue Receipt Account		285670.00
Balance Sheet			Total		307936582.12
Total		307936582.12			307936582.12

ICAR & Government of India Schemes	B	39826965.59	ICAR Grant		50466936.00
ICAR Expenditure	32478899.76		Central Government	50466936.00	
ICAR Scholarship	454955.33		ICAR Scholarship	88570.00	
NATP	4010464.00		ICAR Scholarship Receipt	3450.00	1546386.30
Central Government Sponsored Scheme	2882646.50		Revenue Income	1454366.30	
Total		39826965.59	Total		52013322.30
Excess Income Transferred to Balance Sheet		12186356.71			
Total		52013322.30	Total		52013322.30
Sponsored Scheme	C	6408351.00	Sponsored Scheme Fund		6318915.00
Sponsored Scheme Expenditure	6387351.00		Scholarship	6053455.00	
Scholarship Expenditure	21000.00		Revenue Deposits	100000.00	
Konkan Seminar & Exhibition		121952.00	Excess Expenditure Transferred to Balance Sheet	165460.00	
Total		6530303.00			211388.00
Total		6530303.00			6530303.00

Sd/-
Comptroller
Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Assets and Liabilities Statement K.V. 37

Assets & Liability Statement KV - 37							
Funds and Liabilities			Assets and Properties				
1.Capital Account(A)			363334416.01		1. Univ. Fixed Assets(A)	318070080.31	
Opening Balance	344531984.91			Opening Balance	310183320.31		
Excess Exp. Cr. to B/sheet.	18819431.10			Expenditure	0.00		
Expenditure Statement	17000.00			Receipts	7886760.00		
2.Capital Account(B)			85338445.69		2. ICAR (B)		79484170.69
Opening Balance	73257471.98			Opening Balance	68763737.69		
Excess Exp. Cr. to B/sheet.	12186356.71			Expenditure	0.00		
Refund (-)	105383.00			Receipts	10720433.00		
Expenditure Statement				3. Sponsored Schemes			9463423.68
3.Capital Account(C)			38278114.76		Opening Balance	9091829.68	
Opening Balance	38537028.76			Expenditure	0.00		
Excess Exp. Cr. to B/sheet.	211388.00			Receipts	371594.00		
Refund (-)	47526.00			4. Advances			3737456.01
Expenditure Statement				Opening Balance	3774004.01		
4. Stock			85408.77		Expenditure	804651.00	
Opening Balance	85408.77			Receipts	768103.00		
5.Bank Loan			0.00		5. Permanent Advance		128943.40
Opening Balance	0.00			Opening Balance	133943.40		
Receipts	2294908.00			Expenditure	8000.00		

Expenditure	2294908.00		Receipts	3000.00	
6. Professional Tax		528.00	6.R.D.C.C.Bank Dapoli		0.00
Opening Balance	528.00		Opening Balance	0.00	
Receipts	2283445.00		Expenditure	0.00	
Expenditure	2283445.00		Receipts	0.00	
7.G.I.S.		311.40	7. Employees Welfare Fund		480.00
Opening Balance	311.40		Opening Balance	480.00	
Receipts	3159395.00		Expenditure	0.00	
Expenditure	3159395.00		Receipts	0.00	
8. Deposits		11453202.46	8. Income Tax		925.00
Opening Balance	11520837.46		Opening Balance	925.00	
Receipts	2479450.00		Expenditure	5336296.00	
Expenditure	2547085.00		Receipts	5336296.00	
9. Revolving Fund		39642519.76			
Opening Balance	38234070.71		9.N.S.S.		224893.90
Receipts	4334100.25		Opening Balance	191700.90	
Expenditure	2925651.20		Expenditure	0.00	
			Receipts	109980.00	
10. Nursery EGS Scheme		191721.35	Grants	76786.00	
Opening Balance	-175080.65				
Receipts	476401.00		10. H B A. Refund		2650.00
Expenditure	109599.00		Opening Balance	2650.00	
11. Sakhaloli Dam Fund		6506447.00	Expenditure	257300.00	
Opening Balance	6506447.00		Receipts	257300.00	

12.P L I		195.00	11.BVC Co-op		0.00
Opening Balance	195.00		Opening Balance	0.00	
Receipts	687436.00		Expenditure	40480.00	
Expenditure	687436.00		Receipts	40480.00	
			12. G. P. F		3195223.57
13. Computer Loan		0.00	Opening Balance	3206806.57	
Opening Balance	0.00		Expenditure	14574227.00	
Receipts	3600.00		Receipts	14562644.00	
Expenditure	3600.00		13. Pension & Leave Contribution		431329.00
			Opening Balance	456391.00	
14. Awards		191130.05	Expenditure	25062.00	
Opening Balance	192130.05		Receipts	0.00	
Receipts	0.00				
Expenditure	1000.00		14. House Building		4175.65
15. Hexamar		9331.00	Opening Balance	4175.65	
Opening Balance	9331.00		Expenditure	217700.00	
16. Post Graduation Research Fellowship		13500.00	Receipts	217700.00	
Opening Balance	13500.00				
17. Dr. M. M. Kibe		12225.00	15. kv Society		0.00
Opening Balance	12225.00		Opening Balance	0.00	
18. Suspense A/c		42337.21	Expenditure	21959939.00	
Opening Balance	48349.21		Receipts	21959939.00	
Receipts	5400.00		16. Co-op Store		0.00
Expenditure	11412.00		Opening Balance	0.00	

19. Festival Advance		1301041.00	Expenditure	277504.00	
Opening Balance	1220881.00		Receipts	277504.00	
Receipts	1184160.00				
Expenditure	1104000.00		17. ASPI		1944.00
20.H.D.F.C.		0.00	Opening Balance	1944.00	
Opening Balance	0.00		Expenditure	0.00	
Receipts	517558.00		Receipts	0.00	
Expenditure	517558.00				
			18. FDR of University		100000.00
21- Salary Suspense		287763.00	Opening Balance	100000.00	
Opening Balance	287763.00		Expenditure	0.00	
Receipts	69594389.00		Receipts	0.00	
Expenditure	69594389.00		19. G. I. S		275522.00
22. CTD/RD		180.00	Opening Balance	276579.00	
Opening Balance	180.00		Expenditure	952704.00	
Receipts	798343.00		Receipts	951647.00	
Expenditure	798343.00				
23.Chief Minister Fund		5087.00	20. Tax recovery From Contractor		26700.00
Opening Balance	5087.00		Opening Balance	19057.00	
Receipts	0.00		Expenditure	626.00	
Expenditure	0.00		Receipts	8269.00	
24. Govt. GPF		0.00	21. MAFSU, Loan		8500000.00
Opening Balance	0.00		Opening Balance	0.00	
Receipts	105519.00		Expenditure		

Expenditure	105519.00		Receipts		
25.Govt. GIS		0.00	22. GPF Recovery		0.00
Opening Balance	0.00		Opening Balance	0.00	
Current Year Receipts	15750.00		Expenditure	90890.00	
Current Year Expenditure	15750.00		Receipts	90890.00	
			23. Vehicle Loan		0.00
26. Govt. HBA		0.00	Opening Balance	0.00	
Opening Balance	0.00		Expenditure	4500.00	
Receipts	35306.00		Receipts	4500.00	
Expenditure	35306.00		24.HBA		0.00
27. Earn & Learn		2808.15	Opening Balance	0.00	
Opening Balance	2808.15		Receipts	225000.00	
Receipts	0.00		Expenditure	225000.00	
Expenditure	0.00		25. Closing Bal.		123048735.40
Grand Total		546696702.61	Grand Total		546696702.61

sd/-
District Audit Officer
Local Fund Accounts, Dapoli
Dr. BSKKV, Dapoli

sd/-
Comptroller
Dr. BALASAHEB SAWANT KONKAN
KRISHI VIDYAPEETH, DAPOLI

sd/-
Joint Director
Local Fund Accounts, Regional Office,
Konkan Division, Navi Mumbai.

CERTIFICATE

The annual Accounts for the year 2002-03 have been checked from the available record. As objection No. 98 has not been complied with, subject to the compliance of this objection the accounts for the year 2002-03 are hereby certified. Subject to the Compliance to paragraph No. 98 the accounts are certified.

Sd/-
Comptroller
Dr. Balasaheb Sawant Konkan Agriculture
University, Dapoli

Sd/-
District Audit Officer
Local Fund Audits,
Dapoli.

Sd/-
Joint Directors
Local Fund Audits,
Konkan Divisional,
New Mumbai.

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Statement of the ICAR Sponsored Scheme

Sr. No.	Name of Scheme	Grants	Receipt	Refund	Expenditure
1.	Strengthening and Development of SAU	16255000.00			
2.	One Time catch up Grants	3140000.00			
3.	Application Star line Insect Technology to Control Red Palm in Coconut	257702.00			
4.	Standardization Collin Technique of Material in Ponds of Kharland Region.	60626.00			
5.	Winter school and Brood Base Agril extension for Rural Development	16317.00			
6.	UNDP Project First line Demonstration.	909000.00			
7.	M& E Assignment of Information Technology Development under NATP	111000.00			
8.	Agriculture & Process Food Product Export Development Authority	10000.00			
9.	NA TP Mussel Mericulter Shirgaon	253741.00			
10.	Nuclear & Breeder Seed Production	100000.00			
11.	Strengthening of Director of Extension Education (NATP)	454717.00			
12.	Development & Evolution of Soil & Water Conservation (NATP)	509000.00			
13.	Development Integrate Production Package (NATP)	663692.00			
14.	Integrate Nutria Management of Palm (NATP)	163996.00			
15.	Shrimp & Fish Base Stock Development (NATP)	179047.00			
16.	Improvement of Drumstick in Konkan Region	282300.00			
17.	Improving Forestry Evolution	1501500.00			
18.	Production of Oriented Survey	6543.00			
19.	Voluntary Station Need base Research	30000.00			
20.	NATP on Biodiversity	282600.00			
21.	Library & Strengthens & Network under NATP	1700000.00			

22. FLD Oil Seed	15000.00			
23. Starting of Experiential Agro met Service, Dapoli (GOI)	167000.00			
24. Development of Rice Improvement (NATP)	203000.00			
25. Research & Experimental Plots (GOI)	23804.00			
26. Combine Use of Organic Emanates & Mineral	341500.00			
27. Antic under ITD (NATP)	215800.00			
28. Remediation of ZRS to take up Additional Function of KVK Karjat	1217564.00			
29. IVLP ICAR Programme	77000.00			
30. Strengthening of LAN & O & M Component of NATP	600000.00 70000.00			
31. Pest risk Analysis in Grapes & Mango in Western India (Agenda Sponsor)	285188.00	102637.00		223593.00
32. Agro Advisory Services, Mulde (GOI)	73500.00			40367.00
33. integrated farming System Training VCO (GOI)	148584.00			39500.00
34. Organization of Kisan Mela VCO (GIO)		15153.00		69155.00
35. Horticulture Pastured Development Nileli (ICAR)		5380.00		275264.50
36. Collection & Evolution of Medicine Plant VCO (GOI)		61667.00		1244456.00 29467.00
37. Plant Health Dynastic Clinic VCO (GOI)				
38. State Level Training Course Post Harvest Handling VCO (GIO)				97265.00 76253.00
39. Creation of Various Horticulture Facilities				3629.00
40. Development Herbs &Aromatic Plants				
41. Development Herbs &Aromatic Plant and provision of timpanist & irrigation VCO (GOI)				1853.00
42. Development Herbs &Aromatic Plant and Development of Nursery VCO (GOI)				77661.00 20422.00
43. Integrate Development of Spices AUD (GOI)				295602.00
44. Development of Medicine Plant AUD (GOI)				
45. Application Star line Insect Technology to Control Red Palm AUD (GIO)				143858.00
		125000.00		200000.00

46. Agro met Services AUD (GOI)		146800.00		395358.00
47. National Seminar , CAET (GOI)				
48. Farms Party Demonstration Suddenly Area, Vengural (GOI)		20000.00		1908271.00 448688.00
49. Testing of Substance in leaves Lab Vengurla (GOI)				
50. Mango stone & growth Development & Publicity Technology Research Project Vengurla (GOI)	261360.00	194.00		232949.00
51. Utilization of Top Seeds in Nutritional of Roots in Konkan Region AUD (ICAR)	2620000.00 46000.00	158265.00		2391756.00 57600.00
52. KVK, Shirgaon. (ICAR)				
53. State Level Training Course on Fresh water prawn, COF, Ratnagiri.	322916.00	1586.00		163640.00
54. Soil Conservation & Research of Acid Soil AUD (ICAR)	118936.00	11.00		255512.00
55. Development & Testing of Arecanut & Coconut CAIT (ICAR)				42859.00 110369.00
56. FLD Kharip KVK Shirgaon, KVK Ratnagiri (ICAR)				15772.00
57. Vocational Training KVK , KVK Ratnagiri (ICAR)				2388992.00
58. FLD Rubby KVK Shirgaon, KVK Ratnagiri (ICAR)				367.00
59. ICAR Development Groups, COF Ratnagiri (ICAR)				22340.00
60. FLD ICDP Karjat (ICAR)				4887.00
61. Saneta Karjat (ICAR)				145000.00
62. Rice Workshop Karjat (ICAR)				11354.00
63. Hybrid Rice Stock Holder Workshop Karjat (ICAR)				837381.00
64. BASF Indaee, Karjat (ICAR)				132068.00
65. UNDP Demonstration Sahyadri Rice, Karjat (ICAR)				
66. UNDP Hybrid Rice Training of Farms & Interstate Visit , Karjat (ICAR)				4947.00
67. Apeda Sponsor Project on Pest Stick Analyses Palghar (ICAR)				106840.00 196123.00
68. College of Fishries, VCO (ICAR)				30785.00
69. Tishu Culture for kokum VCO (ICAR)				44560.00
70. Voluntary Station Need Based Research VCO (ICAR)			30.00	4398603.00

71. Improvement of Drumstick Nursery Polished VCO (ICAR)		33804.00		793399.00
72. Development & Strengthening of State Agriculture University VCO (ICAR)		8178.00		1348529.00
73. Combine Use of Organic Messer & Mineral Fertilizer ACD(ICAR)		4201.00		2446.00 31850.00
74. Central Assistance Scheme, CAET (ICAR)				
75. Apeida sponsor Project AUD (ICAR)				107552.00
76. Development of Konkan Training Programmed on Cashew Nut Processing AUD (ICAR)		2465.00		2852025.00
77. Improvement of Drumstick Wakavli (ICAR)		60.00		858697.00
78. Development & Strengthening of Agriculture University Central Assistance AUD (ICAR)		4001.00		939539.00
79. Development of ASU'S College of Horticulture Central Assistance ACD (ICAR)				198880.00
80. Development of ASU'S College of Forestry of Central Assistance ACD (ICAR)		5500.00		78480.00
81. ICFRE For Development Forestry Education VCO (ICAR)	100616.00			10956.00
82. Prozani Orchid Scheme, ACD (ICAR)				222899.00
83. Economic Analyses of Rice Base Cropping System VCO (ICAR)				300000.00 299270.00
84. SFBD MMV, Ratnagiri, (NATP)				
85. Strengthening of Library ,COF Shirgaon, (NATP)				348312.00
86. Creation/ Strengthening of Local Area Network LAN COF Ratnagiri, (NATP)				206629.00 421581.00
87. Mussel Merecoulture, Ratnagiri, COF (NATP)				778407.00
88. Bhatye Ratnagiri, (NATP)				258311.00
89. Hybrid Rice Karjat, (NATP)		175952.00		850880.00
90. NATP KVK, Karjat, (NATP)			80000.00	
91. EARCS Karjat, (NATP)			25383.00	
92. IVLP, Vengurla (NATP)				
93. IVLP		152881.00		511004.50
94. Central Scheme for Development & Cultivation of				1376593.00

Medicine Plant				299474.00
95. NATP Cashew Vengurla				
96. Strengthening of Library, VCO (NATP)				55018.00
97. Creation/ Strengthening of Local REA Network LAN VCO, (NATP)				72449.00
98. NATP Development Evolution of Soil & Water Conservation Messer, VCO (NATP)		1961.00		78557.00
99. Institutional Charges VCO (NATP)		304800.00		805355.50
100. Strengthening of Director of Extension Education VCO (NATP)		2872.00		63708.00
101. Agriculture Technology Information Station VCO (NATP)				21000.00
102. Monitoring Evolution of ITD Component NTAP Bevier Impact Survey, VCO (NATP)		611.00		23000.00
103. IVLP Vengurla VCO (NATP)				297233.00
104. Mussel Mereculture , Ratnagiri VCO (NATP)				
105. NATP on Development & Evolution & Soil, Vakavli (NATP)				
Total A	33794549.00	1334009.00	105383.00	31697410.50

Sd/-

Comptroller

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
ICAR Sponsored Scheme Statement

AICRP Scheme					
Sr. No.	Name of Scheme	Grants	Receipt	Refund	Expenditure
1.	AICRP on Post Harvest Technology, VCO	24759.00	683.25		323778.00
2.	AICRP on Wide Control, ACD	1262000.00	3357.00		624704.50
3.	AICRP on Water management , Wakvali	2200000.00	3858.75		1774654.01
4.	AICRP on Sub-Tropical Fruits, Vengurla	1305000.00	1579603.50		3213110.25
5.	AICRP on Cashew, Vengurla	604000.00	591144.75		1211389.50
6.	AICRP on Agronomic Research Project, Karjat	2576000.00	227846.25		2029918.50
7.	AICRP on Rice Improvement Project, Karjat	2203000.00	204311.25		1835502.75
8.	AICRP on Tuber Crop, Wakvali	749000.00	117.00		584611.50
9.	AICRP on Spices Crop, ACD	1039000.00	11037.75		849735.00
10.	AICRP on Agro forestry, VCO	1151000.00	6960.75		1071879.00
11.	AICRP on Palm Mulde	599000.00	308396.25		680409.75
12.	AICRP on Agro metrology ACD	548628.00	693.75		424537.50
13.	AICRP on Palm Bhatye, Ratnagiri	1641000.00	97280.25		1440810.75
14.	AICRP on Forest Crop Voluntary Center	20000.00			
15.	AICRP on ECF, Wakavli.		3555.00		143749.50
Total AICRP, (B)		15922387.00	3038845.50		16208790.51
Sr. No.	Name of Scheme	Grants	Receipt	Refund	Expenditure
16)	Rawe	750000.00			
17)	Rawe Programmed, Ratnagiri				106511.33
18)	Rawe Forest Programmed, ACD				319701.83
19)	Rawe Industrial Training, CAET				44666.67
Total		750000.00			470879.83
Total A+B+C		50466936.00	4372854.50	105383.00	48377080.84

Name of Scheme	Grants	Receipt	Refund	Expenditure
ICAR Scholarship				
1) Junior Fellowship ,(ICAR)	12000.00			
2) MCM Scholarship, (ICAR)	9370.00			
3) Award of Fellowship , (ICAR)	67200.00			
4) National Talent Scholarship				28800.00
5) Merit cum means Scholarship ACD		3450.00		47750.00
6) Scholarship of student P.G. ACD				20000.00
7) ICFRE Dehradun, ACD		33528.00		1008574.00
ICAR Scholar ship Total	88570.00	36978.00	0.00	1105124.00
Total	50555506.00	4409832.50	105383.00	49482204.84

Sd/-
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Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

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Annual Account for the year 2002-2003
ICAR 75/25 Scheme Statement

Name of Scheme ICAR 75/25 Scheme	Grants	Receipt 75 ICAR	Receipt 25 Plan	Total Receipt	Expenditure 75 ICAR	Expenditure 25 Plan	Total Expenditure
1) AICRP on Water management , Wakvali	2200000.00 749000.00	3858.75 117.00	1286.25 39.00	5145.00 156.00	1774654.01 584611.50	591551.34 194870.50	2366205.35 779482.00
2) AICRP on Tuber Crop, Wakvali	1151000.00	3555.00	1185.00	4740.00	143749.50	47916.50	191666.00
3) ECF , Wakvali	24759.00	6960.75	2320.25	9281.00	1071879.00	357293.00	1429172.00
4) AICRP on Agro forestry, VCO	1039000.00	683.25	227.75	911.00	332778.00	110926.00	443704.00
5) AICRP on Post Harvest Technology , VCO	1262000.00	11037.75	3679.25	14717.00	849735.00	283245.00	1132980.00
6) AICRP on Spices ACD	548628.00	3357.00	1119.00	4476.00	626704.50	208901.50	835606.00
7) AICRP on Wid Control ACD	1305000.00	693.75	231.25	925.00	424537.50	141512.50	566050.00
8) AICRP on Agro metrology ACD		1579603.50	526534.50	2106138.00	3213110.25	1071036.75	4284147.00
9) AICRP on sub Topical Fruits Vengurla	604000.00	591144.75	197048.25	788193.00	1211389.50	403796.50	1615186.00
10) AICRP on Cashew Vengurla	599000.00	308396.25	102798.75	411195.00	680409.75	226803.25	907213.00
11) AICRP on Oil Palm Mulde	2576000.00	227846.25	75948.75	303795.00	2029918.50	676639.50	2706558.00
12) AICRP on Agronomic Research Project Karjat	2203000.00	204311.25	75948.75	280260.00	1835502.75	611834.25	2447337.00
13) AICRP on Rice Improvement Project Karjat	1641000.00	97280.25	32426.75	129707.00	1440810.75	480270.25	1921081.00
14) AICRP on Palm Ratnagiri	20000.00	0.00	0.00	0.00	0.00	0.00	0.00
15) AICRP on Forest Crop Voluntary Station							
Total Plan	15922387.00	3038845.50	1020793.50	4059639.00	16219790.51	5406596.84	21626387.35
ICAR Scholarship 1) Rawe	750000.00	0.00	0.00	0.00	0.00	0.00	0.00
2)Rawe COF, Shirgaon		0.00	0.00	0.00	106511.33	46892.67	153404.00
3)Rawe Programmed ACD		0.00	0.00	0.00	319701.83	138968.17	458670.00
4)Rawe Industrial Training		0.00	0.00	0.00	44666.67	22333.33	67000.00
CAET							
Scholarship Total	750000.00	0.00	0.00	0.00	470879.83	208194.17	679074.00
Gross Total	16672387.00	3038845.50	1020793.50	4059639.00	16690670.34	5614791.01	22305461.35

Sd/-

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Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI

Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI
Annual Account for the year 2002-2003
Sponsored Schemes

Sr. No.	Name of Scheme	Grant	Receipt	Refund	Expenditure
1.	Yeshavantrao Chavan Open University	290180.00			
2.	Yeshavantrao Chavan Open University, Vengurla		211000.00		293433.00
3.	Yeshavantrao Chavan Open University, KVK Shirgaon.				1500.00
4.	Yeshavantrao Chavan Open University, Lanja				22003.00
5.	Yeshavantrao Chavan Open University, Karjat				27547.00
6.	Yeshavantrao Chavan Open University, Roha		4383.00		84352.00
7.	ESD Training Programmed	19977.00			
8.	Espat Private Limited MAU	97900.00			
9.	Ashwamedh, CEAT	13800.00	8490.00		19350.00
10.	Roga Aluminum Station Centrally Sponsored Scheme.	250000.00			
11.	Agriculture Technology Management Agency (Atma)	1704000.00			
12.	ACRA II Panvel (Reimbursement)	153685.00			
13.	Processing on Cashew Bonds (Centrally Sponsored)	500000.00			
14.	Mass Production of Bio Agent (Centrally Sponsored)	500000.00			
15.	Agronomic Crop Production Seal Distribution Centrally Sponsored)	30375.00			
16.	Horticulture Development Scheme under EGS	307125.00			
17.	Mushroom Development Scheme (Centrally Sponsored) ACD	500000.00	5200.00		47070.00
18.	Medical & Aromatic Plantation Scheme Centrally Sponsored	75000.00			
19.	Strengthening of Human Resource in Horticulture Centrally Sponsored	50000.00			
20.	Test & Trail	864200.00			
21.	Maharashtra Irrigation Council	55800.00			
22.	Training of Nursery Offices Employee	10800.00			214659.00
23.	Training Course advance in Spices Cultivation	40748.00			
24.	National Level Course on Integrated Farming System	136203.00			
25.	Joint Agrosco -2000	264530.00	5924.00		268370.00
26.	Workshop of to popularize Hybrid rice	145000.00			

27. Kokum Exhibition Vengurla	121952.00			121952.00
28. Mango Training under AEZ Mango for Konkan Region	12000.00			
29. Training for Foreign student in India	35885.00			
30. State Level Collaboration Training Course in Post Harvest Handling	46000.00			
31. Lower Agriculture Education	1299850.00			
32. Higher Agriculture Education	539570.00			
33. Employment Guarantee Scheme Horticulture Planting (Reimbursement)	109599.00			
34. Collection of Fees Non Guarantee Agriculture Horticulture College VCO		33632.00		340934.00
35. Lower Agriculture Education Exam Branch, VCO		9370.00		483066.00
36. Lower Agriculture Education, Deans Branch, VCO		4090.00		38356.00
37. Institutional Charges, VCO				96936.00
38. Construction of Green House, VCO				18388.00
39. Mango Training Under AE2, VCO				6300.00
40. Esapat Industries Limited EMU		1309.00		135756.00
41. Flag Day Contribution, VCO				12955.00
42. Evolution of Queen Chlorite, VCO				800.00
43. RCF Extension Project, VCO				83000.00
44. Mango Stone Fruit Processing, VCO				16494.00
45. Construction of Green House Land Ratnagiri, VCO				1005762.00
46. Construction of Green House Land Sindhudurgh, VCO				723906.00
47. Construction of Green House Land Raigad, VCO				1387493.00
48. M/s Godrej Agro vet Limited, VCO				800.00
49. M/s Farm Organic Pune, VCO				800.00
50. M/s BASF India Limited VCO				1600.00
51. Panchawli Cultivation in Konkan Region, ACD				23730.00
52. Nursery Plantation Agronomi Department KMV				115570.00
53. Test Fees Product Excel 10 PE, ACD				3200.00
54. Contribution Second Trial Hapus, ACD				2400.00
55. Nursery Plantation Agriculture College, ACD		619.00		9342.00
56. Testing of Abmacheteen 1.9 percent, ACD				4800.00
57. Testing Fees Veriyas Product of Messer's Sagil, ACD				55342.00

58. Testing Various Product Plant Pathology, ACD				37580.00
59. Testing Charges Bosting on Mango, ACD				7381.00
60. Cashew nut Processing Unit, ACD				362842.00
61. Use of Soap on Mango Crop, ACD		60.00		248833.00
62. Nature Life Science ACD				18812.00
63. Establishment of Daises Diagnosis Station, ACD				86968.00
64. Testing Zima gold, Wakvali				14485.00
65. Testing of Mangorin, Wakvali				19096.00
66. Development of Konkan Region Cashew Processing, Wakvali		8.00		14500.00
67. Group Discussion on Mango Hoper, Vengurla		6000.00		9259.00
68. Apeda Sponsored Grapes & Mango, Vengurla		5500.00		27780.00
69. Test fees M/s Sarita Mumbai, Vengurla		1180.00		51326.00
70. Test Nutrients Caries Protocol Biomal Mango, Vengurla		1180.00		20570.00
71. Test Fees Flooring Stimulate, Vengurla				16073.00
72. Test of Kharthane in Mango Vengurla		3665.00		10221.00
73. Test of Bio product Nirmal Seed, Vengurla				18000.00
74. Mango Training Programmed AEZ Konkan Region, Vengurla		4500.00		9500.00
75. Evolution of Queen cloracticity, Fhonda				5000.00
76. United Fospers Karjat				42773.00
77. AICRIP Product Oriented Survey, Karjat		12460.00		12170.00
78. United Field Demand Sahyadri Rice Kharip 2001, Karjat.				34350.00
79. Employees & empathy Equitant Sale, BVC				1826.00
80. Test of EMDI Soil 6010 B of Plaghar				20000.00
81. EEC Panvel				153681.00
82. Training of Cashew Processing KVK, Shirgaon				10553.00
83. National Oil Seed & Vegetable Oil Board.			47526.00	
Grand Total	8174179.00	318570.00	47526.00	6921555.00

Sr. No	Name of Scheme	Grant Received	Receipt	Refund	Expenditure
Sponsored Scholarships					
1)	Scholarship in Money of Late Arvind Vinayak Salvi, VCO	100000.00			4000.00
2)	Abasaheb Kubal Award, VCo				1000.00
3)	RFRS Award, VCO				1000.00
4)	PPIC Scholarship, ACD				6000.00
	Total Sponsored Scholarships	100000.00	0.00	0.00	12000.00
	State Government Sponsored Scheme	Grant Received	Receipt	Refund	Expenditure
1)	Book Bank Scheme College of Fisheries Ratnagiri				32492.00
	Total State Government Sponsored Scheme	0.00	0.00	0.00	32492.00
	Grand Total	8274179.00.00	318570.00	47526.00	6966047.00

Sd/-

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