

**DR. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI**  
**Audit Report for the year 2003-2004**

Local .3/K/ Dr.B.S.Ko. Kru. V./ MD/411

Joint Chief Auditor  
Office of Local Fund Accounts  
Konkan Division  
Konkan Bhavan, 6<sup>th</sup> Floor,  
Navi Mumbai 400 614.  
Date :31<sup>st</sup> March,2010.

From ,  
Joint Chief Auditor  
Local Fund Accounts  
Konkan Bhavan  
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 2003-2004 has been conducted, the audit of these total number of 22 Institutes has been conducted during period from 02.02.2009 to 13.11.2009 under the supervision of the District Audit Officer by the following Officers.

- 1) Shri S. V. Kirkire -----from 02.02.2009 to 13.11.2009

Shri R. G. Shelke, Joint Chief Auditor, Local Fund Accounts, Konkan Bhavan  
Navi Mumbai – 400 614. has finalized the report on 15.01.2010

The following Officer were holding the charge during the year 2003-2004, from 1/4/2003 to 31/3/2004.

- 1) Hon. Vice Chancellor:- Dr. S.S. Magar from 01.04.2003 to 31.03.2004
- 2) Hon. Registrar :- Shri R. N. Kulkarni from 01.04.2003 to 31.03.2004
- 3) Hon. Controller Shri. A. S. Waghawase from 01.04.2003to31.03.2004

**Part –I (Previous Audi Report )**

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

The audit reports of Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth,

- B. Dapoli, District Ratnagiri for the years 1983-84 to 2002 -03 have been issued separately The audit report for each year2003-2004 vide this office letter Local/ B/KD/2/323 dated - Please take the action under the provisions to ge removed the audit paragraphs. No. Local/B/Konkan Ag. U.D./ MD/323 dated /-. Please take action for submission of the Compliance Report under the provisions of Act.

## Part II ( current audit report )

### Paragraph No. 03:

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 estimates by the University, through Maharashtra Agriculture and Research Council 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	Actual Expenditure
1.	01 Crops Husbandry	196825/-	190774/-
2.	03 Animal Husbandry	9910/-	10089/-
3.	05 Fishery	18002/-	17830/-
	<b>Total</b>	<b>224737/-</b>	<b>218693/-</b>

1) In 01 Crop Husbandry Scheme, the total revised grants was Rs.196825/- but actual expenditure of Rs.190774/- has been incurred and there is Saving is of Rs.6051/- . How Expenditure has been incurred less than the sanctioned grants should be explained The less expenditure should be got condoned from the Government..

2) Under 03 Animal Husbandry, the revised sanctioned provisions was of Rs.9910/- but actual expenditure of Rs.10089/- has been incurred, an amount of Rs.179/- was spent more, Reasons for more expenditure should be given.

3)05 Fishery Scheme: The revised sanctioned provisions was Rs.18002/- but an expenditure of Rs.17830/- thousand was spent, the expenditure was more by Rs.172/- thousand. Therefore the explanation as to how the less expenditure was incurred should be given.

For all the Non- Plan Schemes the revised provisions was Rs.224737/- thousands, but the actual expenditure of Rs.218693/- was incurred which is more by Rs.6044/- for this less expenditure proper explanation should be given.

#### Plan Scheme :

Sr. No.	Details	Revised Sanctioned Grants	Actual Expenditure
1.	Plan Schemes	14474/-	14474/-

The revised total grant under Plan Schemes was Rs. 14474/- but the expenditure of Rs. 14474/- has been incurred.

#### Indian Agriculture Research Council

The sanction for revised the grants received from Indian Agriculture Research Council was Rs.55106/- but actual expenditure was Rs.48444/- and the grant remaining unspent was Rs.6662/- , Explanation for unspent grant should be given and compliance reported to audit.

### Paragraph No. 04. Payment of excess amount from the Provident Account:

Shri. S. B. Kharat Provident Fund a/c no. 749 has retired on 28.02.2003 on superannuation . He has been paid in Dec.2002 90% amount of Rs.260000/- in this regard the following audit objections are raised.

1) When the statement for the year 2002-03 has been checked it is found that.

Opening balance	2,87,868.00
Deposits from 01.04.2002 to 31.03.2003	19,420.00
Interest 9%	11,404.00
<b>Total</b>	<b>3,18,692.00</b>
Amount Withdrawn in June 2002	1,02,000.00
90% December 2002	2,67,000.00
	3,69,000.00
<b>Balance</b>	<b>(50,308.00)</b>

When the amount of balance was (Rs.-)50308.00) while making final payment vide orders or Dr. Babasaheb Sawant Konkani Krishi Vidyapeeth, No A/c 03 PF/A8986 / 2003 dated 26.09.2003 the payment of Rs.40582 has been paid with interest . How the final payment has been paid without completion of this a/c? Please explain

- 1) When the demand was for the payment of 90% amount then why the advance paid before the demand was not taken into account and Rs.2,67,000/- has been paid ? explain
- 2) It is seen that an amount of Rs.90890/- has been recovered from Shri. Kharat and deposited in the treasury on 29.07.2003, how this calculation has been made, what is the rate of interest in this calculation taken into a/c is not cleared? clarify in the details.
- 3) Without taking into a/c the non refundable advance of Rs.102000/- paid in June 2002, in the month of Nov 2003 the final balance of Rs.203105/- remained in balance and 90% of this amount comes to Rs.182798/- but Rs.267000/- has been paid this means that an amount of Rs.84202/- has been paid in excess therefore the actual interest to be calculated at 10% on Rs.20311/- was necessary but the final payment has been made in excess.

This a/c should be checked in detail and calculate as to which amount should have been paid and what is the amount that has been paid and explain and submit the compliance report to the audit.

**Paragraph No. 5 : Irregularities in payment of final withdrawal and advance from the Provident Account:**

- 1) Shri A.A.I. Khan a/c no. 1971 amount of Rs. 1,8932/-. Shri S. C. Badekar A/C no. 2769 amount Rs.15,00/- ,this person is on duties at Regional Agricultural Research Station, Karjat but during the period of the year no amount of contribution has been recovered and this a/c is closed. If this employee has retired then the final payment in the a/c why not paid? explain.
- 2) Shri. K.M. Denge a/c no. 188 ARS Srivardhan has been paid amount of Rs.4,90,000/- in March 2004 explain whether this amount is an advance of 90% which has been paid to him.
- 3) Shri. A. R. Karnik has been paid in Aug. 2003 the Final Amount in balance of Rs.5,83,151/- , from this amount, an amount of Rs.4,77,000/- has been paid and he has deposited contribution for the month of March 2004. It is not clear from the file as to what is the nature of advance please clarify the nature of advance and date of retirement.
- 4) Shri. V. D. Nimbalkar Assistant Prof. Fisheries College, Shirgao A/c no. 897, in the month of Aug from the balance of Rs.4,91,528 /-an amount of Rs.3,75,000/- has been paid. when sanctioning the amount of advance should not exceed 75% of the amount in balance, therefore the amount of Rs.6354/- has been paid in excess , which may should be explained as to under which rule?
- 5) Shri G. S. Khandekar A/c no. 2250, he was not working in this Agriculture University and his Provident Fund contribution was not being recovered because he was transferred to Animal Husbandry college. Therefore through which D.D.O. an advance of Rs.123000/- has been paid to him should be clarified under which rules.
- 6)

**Paragraph No. 6: Obstacles caused during the course of audit and General Instructions:**

While conducting the audit general difficulties come in the way and those drawbacks which are found every where on that necessary instruction are issued at the level of university. There should be uniformity in the procedure and number of objections be reduced in future for that the following general instructions are issued :-

- 1) Those registers mentioned in Account Code must be maintained .But most of such registers are not being maintained and not brought up to date and completed. In all places maintenance of registers prescribed in the prescribed form necessary to be maintained.
- 2) All those registers of the concerned offices or university and which are required to be stamped with round stamp of University should be completed and the registers should be given page numbers and certificate on the first and last page of the register and signed.
- 3) The records of each year should be arranged year wise, subject wise, and issue wise, and department wise and kept separately with the bills of expenditure already incurred in a file along with the papers of sanction by all the departments. If the file of the all these papers are kept department wise then it will be convenient for audit.

- 4) The cheque of the amounts recovered from the salary bills are handed over to Drawing and Disbursing Officers and he after encashment of the cheque will remit the amounts in the concerned accounts.

Because of this procedure whether the amount has been remitted or otherwise? Whether the amount is paid within the prescribed time limit or otherwise can not be checked. Due to this procedure possibility of fraud can not be ruled out therefore the remittance of amount shown in the bill for example the amount of the recovery of Provident Fund, Income Tax, Professional Tax Recovery Of Advances, House Rent, Group Insurance etc. Should be deposited directly in the concerned a/c by the pre audit office and obtain the verification certificate from the concerned office and show this to the audit,

In regard to the other recoveries of Employees Credit Society, Bank Loan, R.D., Insurance Instalment etc. should be deposited by drawing officer by separate cheque and separate a/c register should be maintained.

- 5) It has been observed that there is common system of giving contingency advances, in this regard whatever instructions are mentioned in the account code are not being observed anywhere. It has been seen in the audit, when the advances are paid advance should be adjusted and if are not adjusted then what action should be taken is mentioned in the account code. Without considering this factor the advances given 1 month before the purchases and the adjustments of the advances are not made within 3 to 4 months or more. This means the amount of the university remains out of the university fund with the concerned employee, which causes loss to the university.
- 6) From the permanent advance amount of advance except for the emergent requirement of the expenditure or in those cases in which in the sanction of budget estimates it is permitted to incur the expenditure from permanent advance or in cases for sufficient expenditure these amounts are paid for e.g. Electricity, telephone, traveling exp. etc but these advances are not regularly adjusted. In this regard it is necessary to take proper care.
- 7) It is necessary that the service books of the employees should be brought up to date by taking all necessary entries in this service books but this kind of action are not taken at many places. Further the duplicate service books are not issued. These duplicate service books should be issued duly filled in to the employees regularly.

**Paragraph No. 07: Incurred Expenditure incurred in excess without any power:**

The extension education department on 31.03.2004 under the head of account misc. repairs Rs.26700/- has been shown as expenditure. The Dean under Sr. No. 16 of the delegation of powers, Manual 2006 has the power to incur certain expenditure up to the amount shown against his name but he has incurred expenditure in excess. , for this excess expenditure it is necessary to obtain sanction from the competent authority

**Paragraph No. 8: Irregularities in purchase of the Blue Star Water cooler for Rs. 29581/-:**

The approval from the Director of the Education Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli, was granted on 08/03/2004 and vide voucher no. 2718 dated 31/03/2004 for Rs.29581/- a Water Cooler for College of Forestry has been purchased. In this purchase the following audit objections are raised :

1. Instead of obtaining least three quotations only one quotation was received, even then the purchase of water cooler has been made. The benefit of the comparative rates could not be availed of.
2. When the authorized dealers of the better qualities of the water cooler of other companies are available in the market why the water cooler of the Blue Star make was purchased from Butala should be explained.
3. When Butala is the authorized Distributor for Dapoli hence the expenditure of Rs.400/- is unnecessary but no action was taken for reduction of this expenditure.
4. The above expenditure has been incurred in the month of March. As there are clear directions that after 15<sup>th</sup> February no new purchases should be made still the sanction for this purchase has been granted The above audit observations should be explained

The above Joint expenditure is held under audit objections subject to compliance report.

**Paragraph No. 9: Irregularities in purchase of three Godrej Cupboards and fifty Plastic**

### **Chairs for Rs.31581/-**

The Science Department has purchased, three Godrej Cupboards Rs.4,277/- and 50 Plastic Chairs Rs.375/- per chair from H. P. Butala and Co., Dapoli for total cost of Rs.31,581/-. For this purchase sanction has been accorded on 26.03.2004. In this regard the following audit objections are raised.

1)The sanction has been accorded on 26.03.2004 but the purchases have been made vide voucher no. 9533 dated 28.01.2004. This means that purchases have been made without sanction. Please explain.

2)Instead of obtaining at least three quotations only one quotation was received, even then the purchase of water cooler has been made. The benefit of the comparative rates could not be availed of.

3)Why purchases made from H. P. Butala and Co., Dapoli and why the product of Godrej Co. was preferred is not clear. Further whether Neel Kamal Chairs are of Godrej Co. make or otherwise should be explained.

This expenditure of Rs31581/- is not admitted in audit but held under objection.

### **Paragraph No. 10: Irregularities in purchase of the Chain pick net for Rs. 27,000/-and four Surya Water Tank for Rs.4,400 /-**

The Horticulture Department purchased 20 bundles of chain pick net of 20 gauge for Rs.27000/-, four water tanks of 500 liters of Surya make for Rs.4,400/- totalling to Rs.31,400/-. This amount has been paid vide cheque no..274934 dated 31.03.2004 against bill no.8209 dated 31.03.2004 and when the receipt for this amount has been checked the following audit objections are raised

- 1) While inviting the quotations the quantity was not mentioned therefore the retail rates were quoted. Why the quantity was not mentioned in the quotations ? Please explain.
- 2) While four quotations were received, even then the purchase of Chain pick net has been purchased from Varun Agency @ Rs.12/- per square foot for the bundle of the 50 square feet means it was the rate of Rs. 600/- per bundle.
- 3) The rates of Rahul Agency has quoted the rate of 1,350/- and that rate has been accepted means  $1,350 - 600 = \text{Rs.}750/-$  rate was more which were accepted for which no justification is mentioned Therefore due to this the excess expenditure was Rs.15,000/-)  $1350 - 600 = 750 \times 20 = 15000/-$  is not acceptable to audit which should be recovered.
- 4) )The above expenditure has been incurred in the month of March. As there are clear directions that after 15<sup>th</sup> February no new purchases should be made still the sanction for this purchase has been granted. The above observations should be explained.

### **Paragraph No. 11: Irregularities in purchase of the Plastic Pots and Trays for Rs. 24,725/-**

The Horticulture Department has purchased Plastic Pot Trays of different sizes from Jaydeep Agriculture Advisory Centre, Dapoli for Rs.24725/- vide bill no. 197dated 06.03.2004. But when the stamped receipt has been checked it is found that for this purchase an amount of Rs.24,725/- has been drawn as advance on 10.02.2004 which has been adjusted on 13.03.2004. In this regard the following audit objections are raised:

- 1) For the purchases made on 06.03.2004 the advance was drawn on 10.02.2004 about one month before. What was the purpose? Please explain.
- 2) The actual amount of the cost of the purchase was expected hence how the same amount was taken as the advance? Under which rule 100% advance has been drawn. When he proforma invoice of Jaydeep Agriculture Advisory Centre, Dapoli was obtained then whether it was proper to draw advance. This should be explained.
- 3) When the quotations were called for whether only one quotation (which was already obtained from Jaydeep Agriculture Advisory Centre, Dapoli) who is the only Authorized Supplier of Nirmal Poly Past, because of this reason, other two quotations were not obtained and the rates were approved which is in violation of the rules and it is clearly implied that this purchase was preplanned purchase.
- 4) After drawing he advance and thereafter making purchases late and adjusting the advance late, drawing 100% advance, non observations of the rules of the quotations, when it was not necessary to grant advance still to grant advance implies that the amount of advance is given to the advance holder for his personal use which has resulted into keeping the amount out of the University Fund.

### **Paragraph No. 12: Irregularities in purchase of the 200 meter Hose Pipe for Rs. 6,600/- 200**

**meters and 100 meters Hose Pipe for Rs5700/- by Horticulture Department:**

The Horticulture Department has purchased 200 feet of hose pipe for Rs.6,600/- @ Rs.33/- per foot from Joshi Enterprises, Dapoli on 02.02.2004 vide cheque No. 1600543 dated 23.01.2004. Further a bill has been passed for Rs. 2,650/- for purchase of 100 feet hose pipe @ Rs.24.50 per foot on 17/02/2004 from Shetkari Mitra. In his regard the following audit objections are raised :

- 1) During the same period of the same month the pipes have been purchased at the different rates. Therefore for this purchases the excess amount has been paid as below:  
Rs. 33.00 – 24.50 = 8.50 has purchased 200 meter. In this purchase Rs. 1700/- has been paid more. This excess expenditure is not admitted in the audit therefore this amount should be recovered from the persons responsible.
- 2) The purpose of payment of advance on 23.01.2004 before supply of hose pipe is not understood. Please explain.

**Paragraph No.13: Recovery of the less amount of Professional Tax**

While conducting the audit of the Engineering College the monthly salary bills have been checked , in cases of the employees whose salaries are more than Rs.10000/- , in case of such employees in the month of Feb. from their monthly salaries an amount of Rs.300/- has been deducted but in other months at the rate of Rs.200, Rs.2500 was required to be recovered in the year towards professional tax but the amount of Rs.200 has been recovered from the salary of the following employees, therefore it is necessary to recover to Rs.100 from the following employees.

- 1) Shri. R.T. THOKAL
- 2) Shri. S.R. PATIL
- 3) Shri. S.M. NALAVDE
- 4) Shri. M. R. MORE
- 5) Shri. H. T. JADHAV

From the salary of the above employee Rs.100 should be recovered and deposited in the head of a/c professional tax.

**Paragraph No. 14: Purchase of Vaibhav Sickle Mould from Revolving Fund.**

For making of Vaibhav Sickle the moulding has been purchased by inviting quotations and up to 27.02.2004. 3 quotations received. The sanctioned for estimates for Rs.47300 /- has been granted on 22.03.2004. The bill was passed on 31.03.2004 a on the same day means 31.03.2004 , the amount has been paid but the orders for supply of material was placed on 19.04.2004 in this regard following audit objection are raised.

- 1) When the orders for supply was placed on 19.04.2004 then how the payment has been made in advance on 31.03.2004. Further the entry of the receipt of the material has been taken on 31.03.2004 on pg no. 27 of this stock register. Please explain this difference.
- 2) As per the condition of the quotations, 50% amount should be paid with the supply order and the remaining amount should be paid after delivery, then what is the purpose for the payment of the full amount before placement of supply order.
- 3) This mould could be used during for the period of 3 to 4 years is he explanation given in the quotation therefore why this entry has not been taken in the register of dead stock should be explained.
- 4) There was ban on new purchases after 15 Feb. but the process for this purchases started after 15 Feb there for explain.

**Paragraph No. 15 Purchase of Machinery & Equipment ‘Fiber Reinforced Plastic Tank’ under NATP Scheme:**

An amount of Rs.42 lakh has been received as grant under NATP and out of this amount for Rs.37.67 lakhs estimate for purchase of Machinery & Equipment were prepared.

Tender notice was published in the National level news paper “Indian Express” and website. The tenders were opened on 13/03/2004 and the Report was submitted by the tender committee on 23/03/2004.

As per the tender instruction no.3-A,B,C,D, the tank of ont tank of -16000 liter, two tank of -5000 liter, three tank of -2000 liter and six tank of -500 liter,-3 ‘Fiber Reinforced Plastic Tank’ has

been provided in the estimate for Rs.4 lakhs. For this 5 to 6 tenders have been received. In this regard the following objection is rest.

- 1) The expenditure of 30 percent has been incurred which less than the provisions of estimates. Therefore under the provisions of account code if expenditure is 10 percents less / more is incurred then it is necessary to obtain to revised sanction but this has not been done.
- 2) It seems that the estimate committee has not studied properly inquiry has not been made is the opinion of the audit. It is necessary to explain this irregularity.
- 3) The purchases are to be made only as per the estimate, it is the opinion of the estimate committee. But the audit do not agree the opinion therefore this should be explain.

**Paragraph No. 16 Payment of the Pension Benefits after retirement:**

Shri Prakash Bikaji Joshi working in the Fisheries College Shirgao as a peon, has expired on 30/09/2002 while in service. His last pay was Rs. 2900/-. All the Pension Benefits are paid to his heir, wife Shrimati: Sunita P. Joshi. But the entries of the payment of the Pension Benefits after the death of employee has not been recorded in his service book. Similarly the balance of earned leave has been encashed and the amount has been paid to his wife. It is necessary to make the entry in his service book. The above entries should be recorded in the service book.

If such entries have not been taken in cases of other retired employees in their service books then a review should be taken.

**Paragraph No. 17 Payment of the Pension:**

When the bill for the Pension for the month Dec 2003 for the Rs.48312/- has been checked the following defects are noticed:

- 1) The registers in the form no. 121,122 of account code are not maintained.
- 2) The difference has been noticed in the amount of the original pension and the amount paid.
- 3) After commutation of 1/3 pension the remaining amount of the pension has not the mentioned. Further after calculation of 1/3 pension, after deduction of this amount the remaining amount does not tally. (it may be seen from the following table)
- 4)

Sr. no.	Name of the pensioner	Basic pension	1/3 Amount commuted	Net pension payable	Pension actually paid
1.	Shri. T.S.Pilankar	2241.00	747.00	1494.00	2022.00
2.	Shri.B.G.Sarang	2000.00	667.00	1333.00	1783.00
3.	Shri.Y.P.Kamble	2018.00	673.00	1346.00	1801.00
4.	Shri.Y.G.S oapkar	2035.00	678.00	1357.00	1825.00
5.	Shri.S.S.T.Sheon	6809.00	2268.00	4539.00	5374.00
6.	Shri.M.S.Sawant	3010.00	1003.00	2007.00	2007.00
7.	Shri.V.K.Shinde	2540.00	847.00	1694.00	1694.00
8.	Shri.L.G.Kedar	2105.00	-	-	2105.00

- 5) From the above table when sr. no. 8 has been seen it is found that 1/3 of the pension commuted comes to Rs.701/- and it's values Rs.82,522/- which has been sanction by the Comptroller on 30/04/2003 and the orders has been received on 03/05/03 but this amount has been actually paid on 1/12/2003 therefore from the month of May to Nov. 2003for about 7 month for the benefit of Rs. 701/- per month for about 7 month has been paid more. If amount would have been paid in time then the pension would have been paid at Rs.1404/- per month. Further it is necessary to make the payment of commuted value of the pension immediately but the payment was kept pending.
- 6) Except the employee mentioned at SR. no. 8, whether 1/3 commutation of the pension have been paid to the employees mentioned above at the sr. no. 1to7 or otherwise? If paid then when. This details has not been made available. This details should be submitted. The compliance report to the above audit objections should be submitted and Registers in form no. 121,122 should be maintained up to date.

**Paragraph No. 18 Non maintenance of the Insurance & Tax Register in the prescribed form No. KV -84**

The Motor Tractor and other vehicles obtained for official use, for it is necessary to maintain the register in the form prescribed in the account code in the prescribed form No. KV -84 but this register has not been maintained but the entry of the Rs.4,164/- the amount of Insurance paid for Vehicle no. MH-06 M-9852 entry has been taken in the log book which is wrong, for this Instruction are given in the account code for the maintenance of Register in prescribed form therefore why this registers are not maintained. Please explain.

**Paragraph No. 19 Drawing of the bills of advances on contingency bill form instead of simple receipt:**

If any kind of advance (including Grant- in-aid) is to be paid by drawing the amount of simple receipt, this is the instruction given the Account code rule no. 413 but all the advances are drawn in the contingency bill form. In this regard form no. KV -49 was not be used why should be explain.

**Paragraph No. 20 : Log Books of Vehicle No. M.H./06/ M-9852 and M.H./08/A-8203**

When the Log Books of Vehicle No. M.H./06/ M-9852 and M.H./08/ A-8203 have been checked the following defects are noticed .

- 1) In the Colum no. 15 of the log book the signature of the officers are necessary. But there is only one signature on the last date of the month. Why each entry has not been signed please explain.
- 2) For each vehicle there is limit for expenditure for repairs as mentioned in manual the of Financial Powers but the total expenditure of Rs. 69493/- has been incurred but sanction for excess expenditure has not been obtain.
- 3) Meter reading entry of 1.04.2003 is 47265/- meter reading on 29.04.2004 is 176748 totaling to 129483 has been shown. When it was shown 18/10/2003 but instead of 63287 the entry of meter reading has been shown 682287 therefore there is a difference at 100000 it is necessary to make corrections.
- 4) Due to writing mistake committed on 18/10/2003 the meter reading of 100000 has been shown more therefore the mechanic has given the report of over oiling and if the repairs have been carried out accordingly then expenditure of Res. 87873/- has been incurred, it means that record has not be maintained properly. It was necessary to carry out these repairs by University of workshop or to obtain their certificate, but it has not been done. This has been avoided therefore till the time explanation is given the expenditure given can not be admitted by the audit.

**Paragraph No. 21 Non maintenance of Scrap Register**

The vehicle kept for office use undergo repairs from time to time and certain parts which have gone out of order or have become useless should be entered in the Scrap Material Register, as Account code rule no. 10.7. Further these materials should be sent to the Central workshop within the prescribed time limit. It is necessary for the Central workshop to dispose off the articles within prescribed time limit. But this register has not been maintained it is not possible to verify as to which part/material in balance. The reasons for non maintenance of register should not explain and for this lapse responsibility for this loss should be fixed.

**Paragraph No. 22: Travelling bill of Shri P. V. Ingale amounting to Rs. 3727/-**

From grants of Rs.30,000/- under N.A.T.P. vide voucher no. 823 dated 31/12/2003 an amount of Rs.3,727/- has been paid to P. V. Ingle towards travelling allowance for this the following audit objections are raised.

- 1) An advance amount of Rs.3,848/- has been paid vide voucher no. 277/ 14.7.03 but copy of this has not been attached to the bill.
- 2) An amount of Rs.121/- on 16/10/03 has been deposited into the University fund but the proof of Chelan of deposit or receipt has not be attached to the bill.
- 3) The advance payment statement has not be attached to the bill hence to the actual amount to the bill is not understood.
- 4) On the last page to the bill passing remarks of Rs.3727/- has been mentioned. How it is? This should be explained.



- a) In the beginning the remarks of passing of Rs.3727/- has been passed and thereafter it was rubbed and made nil. In regarded to this corrections and over writings without initials whether it is proper.
- b) In each case of the remarks of the passing of the bill the rubber stamp and the designation has not been stamped. This should be clarified.

**Paragraph No. 23 Expenditure on the Advertisement amounting to Rs. 1080/-**

For appointment against at temporary post of Skilled assistance in the daily Krushibal dated 09/07/2003 the advertisement has been published and the interview when taken on 11/07/2003, for this advertisement an expenditure of Rs. 1080/- has been incurred vide voucher no. 611 dated 14/11/2003. For this expenditure the following audit objection are raised.

For public city of the notice of advertisement it is necessary that the advertisement go through information officer. Further a certificate of reasonable expenditure should be obtained from Dist. Information officer. But these papers are not made available hence correct hess of to the expenditure was not verified. Why this advertisement has not been given to Dist. Information Officer should be explained.

Till the time this explanation is given to audit this expenditure is held under audit objection.

**Paragraph No. 24 Publicity and the training for Hybrid Paddy Growth technology and the expenditure incurred on the amounting to Rs.29500/-**

There should be publicity and extension programme of the Hybrid Paddy growth for this Centrally Sponsored Scheme during the period 08/12/03 to 10/12/03 and 15/12/2003to 17/12/03 here fore a training program was arranged and from the grant of amount of Rs.30,000/- on 09/12/03 vide voucher no. 712 and Rs.14,750/- advance of to Shri. G. N. Takarkar and vide voucher no. 719 advance of or Rs.14,750/- to D. D. Vaghmode was paid and Rs.3,000/- per lecture for, feeder visit Rs.50/-per visit for each and honorarium of Rs.300/-. In this regard the following audit objections are raised.

- 1) For resident of each person per day @ Rs.100/- for 3 days the amount has been paid. But the arrangements of resident was made through University Please explain as to why this expenditure has not been shown separately.
- 2) After receipt of the advance it is necessary to adjust the amount within one month but the amounts were adjusted after three months on 31/03/08 the responsibility should be fixed for delay and loss.
- 3) It is necessary to sanction advance for only for immediate expenditure hence without mentioning the reasons under which rule this advance has been sanctioned please explain.

**Paragraph No.25 Bill Transit Register Form No. KV 25 Rule 3.51**

The Drawing and Disbursing Officer should make the entry of the bills in the register in form no. KV.25 Rule 3.51 sent to the pre-audit officer and should obtain the signature of the pre-audit officer for receipt for the bill of pre-audit. But this important register in not maintained by this office. Why this register is not maintain please the explain.

**Paragraph No.26: Non maintenance of the Bill Register under Rule 3.47 of the Account Code in form no. 20**

The Register of bills pass by the office and submitted to pre-audit officer for sanction has not been maintained by this office, it should be maintained immediately and brought up to date. Explanation for not maintaining this register should be given.

**Paragraph No.27: Office attendance Register and Late Muster Book. When the attendance register has been checked the following defects are noticed.**

- 1.The head of the office should check the attendance register and should initial regularly but this has not been lean.
- 2.The office employees if come late for more than 10 minutes then they should sign on the late Muster further if any employee comes late for more than 3 times then 1 day's casual leave of the employee should be debited but this action has not been taken because the late muster has not been maintain.

3.It is necessary to maintain the account of casual leave in the column prescribed in the muster roll but it is seen that there is no control of the office superintendent.

4.The employees working in addition to the office in other department then office for them separate muster has been kept for them but instead keeping muster for 1 year it is kept for the period of every 6 months. This may please be explained.

#### **Paragraph No.28 Irregularities in the bills passed for payment**

The pre-audit officer has passed certain bills and bills were checked and it is found that the pre-audit officer has not signed on the form of bill on the place meant for signature. On certain forms there are printed designations of Pay & Account Officer (II) the Pre Audit Unit Parel, Mumbai 400012. It is not from clear which place the Pay & Account officer passed the bill.

As provided in the Account Code Rule no. 3.19 after the P.A.O. has passed the bill it is necessary to put the Rubber stamp of the officer passing the bill. If it is not done then the bill passed is not treated as valid. In this regard the explanation of the Pre Audit Officer should be obtained.

Further it is necessary to confirm by the concerned office that after receipt of the bill passed whether proper compliance has been carried out or otherwise. But it is seen that the office superintendent/employees have avoided this. Explanation should be given in this regard.

#### **Paragraph No.29 Debit of expenditure on irregular Travelling allowance Bills.**

In April- May 2003 – bill no. 542 dated 14/10/2003 the head Quotion of the C.B. Gonghalekar, In-charge superintendent is in Awashi. He has been travelling from Awashi-Dapoli-Awashi-, Awashi-Chiplun-Oras-Awashi, Awashi- Chiplun-Savarde (Nivli)-Chiplun-Awashi. For this T.A. bill amounting to Rs.984/- has been debited in the accounts by Vengurla pre-audit officer.

Infract the Travelling Allowance bill should be debited in the Head Quarters and expenditure should be met from the sanctioned budget grants. Therefore under which rule and authority this T.A. bill has been debited at Vengurla. This should be explained.

#### **Paragraph No.30. Drawing of Traveling Bill advance twice.**

Shri. S. B. Deshpande H. Q. Vengurle 11950/- has been transferred from Vengurla to Palghar and vide order no. BSKKV/EST/AI/9369, dated 09/10/2003 amounted of Rs. 16000/- and vide office order no. RFRS/ACT/Trans- 5231/2003, dated 04/11/2003. When the office records have been checked it has been seen that vide voucher no. 576 dated 05/11/2003 and amount of Rs.16000/- ARPASP from APCIP scheme and vide voucher no. 550 dated 17/10/03 amount of Rs.23,500/- under RCRS scheme the transfer travelling allowance has been drawn. On the bill for Rs. 23500/- no. is 665306 dated 27/10/2003 and on the bill for Rs. 16500/- no is 665316 dated 5/09/2003 are seen. In this regard the objection is a below.

1. For only 1 person for 1 transfer how the advances are given from two different scheme, how this fact has not come to the notice of the Pre Audit Officer and office superintendent should be explained.
2. Against the entry of Rs.16000/- voucher no. 279 dated 17/01/2005 has been written and bill for Rs.26975/- has been passed and Rs. 10975/- has been paid to Despond. This is seen from the letter of Palghar Agriculture Research Center no. ARC/ Accounts 26/275 dated 29/01/2005. As the transfer traveling allowance bill should be settled at the new place of joining within 6 months then how this bill has not been adjusted during this long period from 14/11/2003 to 17/01/2005. This irregularity should be explained.
3. The bill of adjustment for Rs.23500/- has not be made available during the course of audit. This amount should be recovered from the concerned.

#### **Paragraph No.31 Purchase of Fertilizer worth Rs.43200/-**

The Mango Department has purchased 6 tone urea and 1 tone Subphyla Of Potash (SOP) for this an amount of Rs.43200/- has been spent for this purchase the quotation were invited. 3 quotations were received and out of these quotations the rate mentioned in 2 quotations were equal and lowest. The quotation of equal rates from Kudal Co-operative Fertilizer Sale Federation this fertilizer has been purchases in this regard to following objections are raised:

1.As equal rate were received but no effects made to get reduced rates by negotiation with the suppliers. If efforts would have been made then the rates could have been reduce.

2.Out of this 2 equal rates the fertilizer has been purchased from Kudal Cooperative Fertilizer Sale Federation why should be explained.

3.It is not mentioned in the comparative statement of the rates as to on which date the rates have been finalized.

**Paragraph No.32 Expenditure of Rs.9580/- on Modi Make Model Xerox Machine.**

This machine has been got repaired under R.C.R.S. Scheme Modi Make Model 1021 Copy Care Sales and Services Limited, Panji and the amount of Rs.9580/- has been spent and sanction has been obtained vide no. BSKKKV / GENRAL 952/200/ dated 30/02/2004. This amount has been debited vide voucher no. 1039 – bill no. 1021 dated 23/03/2004. In this regard following audit objections are raised:

1.No record of purchase of Xerox Machine are made available. Therefore the information of guarantee/ warrantee, the services to be given at the time of purchase etc. and History sheet and record of utilization could not be verify.

2.As this is the Modi Make model why this machine was not got repaired from Modi Company and Jyoty Xerox Machine who have supplied this machine should be explained.

3.It is not clear that whether the annul maintenance contract was made or otherwise or the period has expired or the A.M.C. has been violated? In this regard no explanation has been given.

4.Why the quotations were not called for repairs for this explanation is not given.

5.From the available grant on R.C.R.S. scheme whether this expenditure has been incurred from this scheme or otherwise it is not explained

Till the time the proper explanation is not received this expenditure of Rs.9580 is held under audit objection.

**Paragraph No.33 Service Book and the proposal of the retirement of Smt. Laxmi Ganpat Girap labour .**

Smt. Laxmi Ganpat Girap, Majur has retired and proposal for payment of pension has been sanctioned and all the pensioners benefits admissible after retirement has been paid but the proposal for the encashment of balance of earned leave have been sanctioned by University Vide order no. BASKKKV/ EST/B-5/67/2009 dated 18/04/2009 and order are issued for encashment of earned leave of 251 days.

When the service book of SM. Girap has been checked it has been found that she has enjoyed 30 days leave 08/05/95 to 06/06/95 which has been sanctioned vide no. 1767 dated 07/05/1995. It was necessary to debit this earned leave in service book on page no. 19 but it is not debited. Hence on the date of retirement this leave has been carried forward and the balance leave has been shown as 251 days instead of 221 days and the proposal has been sanctioned hence excess payment of 30 days of leave has been made. Therefore the revised proposal should be submitted and necessary sanctioned should be obtained. If the amount in this regarded has already has been paid then it is recoverable therefore the excess amount should be recovered immediately. Year after year the records of the leave should be brought up to date

**Paragraph No.34: Expenditure on guarding of the plantation of Solid Paper under D. C. C. D Scheme**

Under D.C.C.D. (Directorate of Cashew and Cocan Department Board Kochin) scheme for guarding Solid plantation of cashew an amount of Rs.29600/- has been incurred vide voucher no. 577 dated 05/11/03 Similarly Vide other 7 bills on amount of Rs.47200/- has been spent. In all to 8 person for guarding cashew plantation in different areas for 40 hrs at the rate of Rs.20 per graft the amount has been paid and in this regarded the following object are below.

1. While making the payment of the bill for different area of logwood the progress of the area has not been verified by the Regional Officer or any demands in this regard have been offered.

2. This bills have been paid without verification by the concerned Regional Officer and his remarks. This is a wrong procedure.

Why the proper action was not taken on the objection should be explained and in future care should be taken for avoid he such objections.

**Paragraph No.35 : Drawing of unnecessary Advance**

Shri. R. L. Mayekar has taken an advance of Rs.3000/- for tractor no. MH. 07.11 for purchase of diesel and oil on 19/03/2003 from this amount Shri. Mayekar on 25/07/2003 spent Rs.574=60 dated 14/08/2003 on 237=300 dated 06/09/2003 amount of Rs.504=00 the total amount of Rs.1315=90 has been spent and amount of 1616=00 has been adjusted dated on 03/11/2003 in this regard the following audit objections are raised.

1. The advance is to be drawn for urgent expenditure which should be adjusted within 1 month but in this case the advance was taken 8 days before then adjusted after 3 months and 16 days.
2. When the amount and the date of expenditure is seen it is found that on monthly average basis Rs.500/- were necessary for expenditure therefore the explanation for taking advance of Rs.3000/- should be explained.
3. The following advances were drawn unnecessarily by Shri. Mayekar.

<b>From The Date</b>	<b>Amount</b>	<b>Period</b>
19.7.03 To 25.07.03	3000.00	7 Days
26.07.03 To 13.08.03	2425.40	19 Days
14.08.03 To 05.09.03	2188.10	23 Days
06.09.03 To 03.11.03	1684.10	59 Days

During the period mentioned above it is the opinion of the audit that Shri. Mayekar has been using the above amount for own purpose and the delay caused in adjustment of advance is irregular. For this proper explanation should be given or otherwise recovered with penal interest.

**Paragraph No.36 Expenditure Register**

In order to make available immediately the information of the availability of the grants it is necessary to maintain expenditure register by the Drawing and Disbursing Officer. The entry of amount of the grants received, and expenditure incurred and balance grant should be made available but this register has not been maintained in this regard the following audit objection are raised;

1. It is necessary to enter in block letters the figures of amount of the grants received with the order no. in the register in the beginning of the year which should be done and shown to the audit.
2. In each bill while entering the expenditure it is necessary to mention the expenditure including this bill and the balance grant and relevant column should be brought up to date.
3. At the end of the year on 31<sup>st</sup> March the summary should be prepared and necessary certificate of the balance grant should be recorded and reasons should be explained for balance.
- 4.

**Paragraph No.37 Non disposal of Scrap Material properly after repairs to the Tractor No. M. H. 08 A 8072**

Tractor no. M. H. 08 A 8072 has been repaired under orders of the university BSKKV/ DINCE/ A 128-04 DATED 31/03/2004 and Rs.28795/- has been paid vide voucher 271/31/03/2004 . In this expenditure the following objections are raised.

1. After repairs the parts which were replaced and other material were brought from the garage but the entries of these parts and material have been not taken in the scrap register which is as required under rule 10.07 of Account Code.
2. It was necessary the deposits to material in the Central work shop by 30<sup>th</sup> June but it is seen that these materials and the materials of earlier period are lying in the go down.
3. As this material are not deposited in the Central work shop hence the scrap materials were not disposed off by 30<sup>th</sup> Nov. by the Central work shop. Therefore it has caused loss to the university. In this regard the responsibility should be fixed and proper action should be taken as provided in the Account Code.

**Paragraph No.38 Expenditure of Rs.98,000/- incurred for purchase of coconut seeds.**

Vide the university sanction order BSKK/DINCE/A/4666/03, 26/05/2003 on dates 15/07/2003 and 17/7/2003 on these dates 5000 +5000 coconut seeds were transported in two trips for which Rs.90,000/- + Rs.7,363/- were spent on transportation. In this regard the following audit objections are raised.

1. When it was possible to transport in one trip, the coconut see were transported in two trips of 5000 each. This should be explained.
2. Insted of two trips if would have been transported in one trip then Rs.3650/- could have been save and double T.A. expenditure on the employees could have been avoided.
3. What is the purpose of obtaining of Rs.98,000/- as advance one month before.

Comply with the audit objections.

**Paragraph No.39 Recovery of the Professional Tax:**

When the salary bills Feb. 2004 were checked, it is found that in cases of the employees drawing salary exceeding Rs.10,000/- it was necessary to recover Rs.300/- in the playbill of the month of February. But from salary of Sarvashri G. K. Belose, A. P. Karve, D. R.. Mhatre the amount of Rs.100/- was recovered less totalling to Rs.300/- which has been shown in the total recovery of the month of March 2004 from the salary and deposited. In this regard the audit objection raised as below:

- 1) Why the amounts o Rs.100/- were not recovered from the salary bill in the month of February.
- 2) Further the amount of Government Recoveries are deposited directly in the Treasury by the Pre Audit Officer in the different head of Accounts

The recovery of Government amount shown as deduction under which rule the Pre Audit Officer has returned to the Drawing and Disbursing Officer. Further the Pre Audit Officer should deposit in to the treasury directly amounts recovered from the bills in the different Head of Accounts. Therefore the above action is against the rules. Please explain.

- 3) The amount recovered from the bills are deposited in different head of accounts. But the deposits made within the prescribed time limit for that verification certificates were not shown to audit.
- 4) The Government Amount recovered from the salaries for e.g. P. F. contribution, Professional Tax, Income Tax, Advances all these amounts are to be deposited in the fonts of University directly by the Pay and Account Officer and the cheque for the net amount should be given to Drawing and Disbursing Officer. It is not being done therefore there is high possibility of fraud. Therefore give explanation in this regard.

**Paragraph No.40 Non maintenance of the up to date necessary Registers for the payment of Pension benefits.**

As per the provisions made in Account Code Rule No. 13.3(3) payment order form KV 121, 2) rule no. 13.3(3) of the Account Code gratuity orders form no. KV122., 3) Rules no.13-12 form no. KV 124 it is necessary to maintain records unto date and separately but this has not being done. Therefore necessary verification could not be done. Similarly up to date payment entries are not recorded and initialled. Explanation should be given not keeping the entries and record.

**Paragraph No.41 Non Maintenance of the Bill Register**

The bill register is a very important register under the Agriculture University Account Code Rule No. 3.47 form KV-20 but this register has not been maintained up to date. In this regard the following objections are raised.

1. Whenever any demand is received, after proper verification while submitting to the Drawing and Disbursing Officer all necessary entries should be taken. But this is not been done.
2. This register should be verified every month and monthly summary should be drawn and attested, but this has not been done.
3. In this register entries of each and every bill should be initialed separately. But this has not been done.

**Paragraph No.42 : Purchase of Agriculture Veter:**

After approval of the Director of Research an amount of Rs. 61738/- has been spent for purchase of agriculture return vile voucher no. 75 dated 16/10/2003. In this regard the following objects are raised.

1. As per the quotation invited on 22/08/2003 the quotations has been received from Maharashtra Agriculture Industries Development Corporation Limited, Ratnagiri. The quotations dated 26/08/2003 were valid and as per the condition it is mentioned that 100% advance payment should be made and thereafter, within 15 to 20 days the delivery will be given. But the payment was made on 10/10/2003 but the receipt is dated 23/03/2003 is available in the records but nothing is mentioned about the date of delivery. This should be explained.
2. On the bill of this expenditure there is no signature of the pre-audit officer for passing this bill for payment. There is also no signature of the employee for receipt of the cheque. Further the cheque no. is not mentioned therefore how the payment has been made without passing the bill should be explained.

**Paragraph No.43: Expenditure of Rs.31535/- on repairs to the tractor:**

Tractor no. MH. 08-8018 of Paddy Research Center, Shirgaon the has been repaired from the Revenue Receipt head of account amounting to Rs. 31535/- for this expenditure the Administrative sanction has been obtained from the university vide order no. BSKKV/RESERCH-3/156/03 dated 08/01/2003 and this expenditure has been incurred vide three bills to the following agencies.

1. M. Shivparvaty Tractor Garage, Varna Nagar.	Engineer Over Oiling And Other	12265/-
2. M. Hem. Kiran Diesel Kolhapure.	Water Pipe And Other Square Parts And Repairing	6393/-
3. M. Anant Enterprises Kolhapure.	Purchase Square Parts	12877/-

In this regard the audit objection are raised as below:

1. As the expenditure involved for this repair was heavy therefore it was necessary to prepare the estimates for expenditure and obtain sanction from the competent authority. But this has not been done.
2. When it was necessary to get repairs done from university work shop or Government work shop Irrigation mechanical division. But the repairs have been carried out from machining work Spaceflight to Work Shop which is a private institution why this should be explained.
3. It was necessary to check the history sheet of the tractor and verify whether replacement of the spare parts were necessary or given proper justification for replacement of part. But this has not been done.
4. After repairs the parts which were replaced and other material were brought from the garage but the entries of these parts and material are not taken in the scrap register as required under rule 1017 of Accounts Code.
5. The spare parts were purchased from three independent agencies and repairs have been carried out and for each replacement labor charges have been paid. For example along with purchase of the square parts M. Hem. Kiran Diesel Kolhapure has charged Rs.455/- as labour charges this is not explain to the audit.

**Paragraph No.44: Register of the Permanent Advance:**

The Comptroller, Konkan Krishi Vidyapeeth, Dapoli, has sanctioned the increase in the amount of the permanent advance vide KKV/LEKHA/ 3/LEKHA-13057/ 99, dated 22/12/1999. The permanent advance of Rs.5000/- has been sanctioned to Agriculture Research Centre, Shirgaon. It should have been adjusted at the same time. But when this register has been checked the following draw backs are noticed.

1. The monthly summery is not drawn. Therefore in that month how much amount has been adjusted and how much amount is to be adjusted and what is the amount is balance in form of cash could not be reconciled.
2. Every year by 15<sup>th</sup> April the certificate is to be submitted to the Pay and Account Officer regarding cash balance as on 31<sup>st</sup> March and the balance amount to be adjusted and to be submitted to the Comptroller but this has not been done.
3. On each page of the register the rubber stamp of the University has not been stamped and certificate recorded on the last page of the register.

**Paragraph No.45: Purchase of he Cow dung Maunre for Rs.48,300/-While voucher no. 384 dated 09/03/2004**

An expenditure on Purchase of he Cow dung Maunre for Rs.48,300/-While voucher no. 384 dated 09/03/2004 has been incurred on purchase of 70 brass at the rate of Rs.690/- for this the sanction has been obtained from the Associate Director Research, Regional Agriculture Research Station, Karjat, Raigad, RKS/ LEKHA/ 1/166 dated 12/01/2004. In this regard following object are raised.

1. During the period from 22/01/2004 TO 12/02/2004 a total no. of 24 truck Cowdung Maunre has been received by chalan no. 5 to 28 which is available in the file. But the acknowledgment of the officer/employee in the campus is not available with the signature. Further the consolidated receipt of the Manure is not available in account department. Therefore the receipt could not be confirmed whether the Cow dung Manure has been delivered in the campus.
2. There is no signature on the bill of the pre-audit officer for passing the bill. There is no remark – paid by cheque /by cash. Further there is no stamped receipt for the receipt of this amount from the university employee or supplier.
3. The stamped receipt of Mohsin A. Bhimani of Rs. 48300/- has not been defaced properly.
4. In regard to sanction of material supply bill there is no signature of assistant.
5. The amount of Income Tax has not been recovered from the bill under the rules.

Unless and until the above objection complied with and audit is satisfied till that time this expenditure is held under audit objection.

**Paragraph No.46: Sale of Alphanso Mangoes by Auction:**

In this year 2003-2004 during Mango Season the Alphanso Mangoes available in Nileli campus was decided to be sold by inviting tenders but even after given to advertisement the response was not received. Therefore it was decided to sold by Auction and Rs.15500/- were received by sale by Auction. In this regard the following objections are raised.

1. No where the upset price has been mentioned. Therefore the upset price was not fixed.
2. For Auction 7 person was present but in the comparative statement no quotations are mentioned. But only the quotations of Anvar of Rs.15500/- has been sanctioned. Why the quotations of other persons were not mentioned in the comparative statement should be explained.
3. In the letter for sanction of auction as per the information called for by the University and given by the University for the year 1990 to 2000, 2000 to 2003 the expenditure on production and the income received is not reasonable it is shown very much low.
4. The amount of the quotations expected seems to has been not fixed. It is seen that it was intension to give maximum benefit to the quotations holder. This should be explained.

**Paragraph No.47: Entries in the Service Books:**

While conducting the audit of Konkan Agriculture University for the year 2003 -04 the following defects are noticed in the maintenance of service books of the employees / Officers:

- 1) In the Service Book the date of the birth of the Officers / Employees are not verified and necessary entry taken in the service book.
- 2) In the Service Book the entry of becoming the member of the Group Insurance are not taken.
- 3) It seems that the Nomination has been obtained only for the Gratuity.
- 4) In the leave accounts there are number of over writings and in certain cases while debiting leave account wrong entries have been taken.
- 5) The entries of the Home Town Declaration are not taken in the service books
- 6) Entries of passing / Exemption granted from the Ad hoc Hindi, Marathi Language Exams are not taken in the service books.
- 7) The family details are no attached with the service books.
- 8) No certificate of verification of entries in the service every five years are recorded on the first page of the service books.
- 9) The entries of the Caste Validity Certificates are not recorded in the Service Books of the Officers / Employees.
- 10) Entries of passing / Exemption from passing Computer Examination not recorded.
- 11) While making entries in the Service Books all the columns are not filled in.

- 12) The entries of the Pay Fixation verification from District Audit Officer, Local Fund Accounts for Revision of the Pay Scales are not recorded in the service books for the revisions of pay sanctioned in years 1976, 1986, and 1996.
- 13) No entries of verification of the service are entered in the service books.
- 14) Neither the duplicate Service Books of Officers / Employees have been maintained nor issued to them. The proper maintenance of Service Books of Officers / Employees is very important in view of their service conditions.

**Paragraph No.48: Leave Travel Concession (Maharashtra Darshan)**

While conducting the audit of the Agriculture University and institutions under them for the year 2003 – 04 From the service books of the employees / Officers the Leave Travel Concessions ( Maharashtra Darshan ) are sanctioned to the employees / Officers:

Sr. no.	Name and Designation	Office	Period of year
1.	Shri. P.G. Gavkar, Section Engineer	University office	1993-96
2.	Shri.P. P. M ange, Clerk	Agriculture School, Roha	1997-2000
3.	Shri.V. B. Yadav, Clerk	Agriculture School, Lanja	1993-94 & 1997-96
4.	Shri.P. V. Ambekar, Agriculture Assistant	Tril cum-demonstration farm, Repoli	1993-96
5.	Shri.A.R. Mhasalekar, Peon	Tril cum-demonstration farm, Repoli	1997-2000

The Government vide Government Resolution F. D. No. LTC 1994/184/ Service -5 dated 28<sup>th</sup> March,1995 has sanctioned to the Government Employees once in four years, the Leave Travel Concessions ( Maharashtra Darshan ) but this Government Resolution has not made applicable to the Agriculture Universities

The Government vide letter no. AGU 2196/7997/61/18 – A dated 27.5.99 has informed that the Government Resolution dated 28<sup>th</sup> March, 1995 is not applicable to the Employees of the Agriculture Universities.

Therefore the information of the Employees of the Agriculture Universities who have availed of the benefit of Leave Travel Concessions ( Maharashtra Darshan ) should be compiled with and submitted to the audit and these amounts should be recovered from the concerned. Further, if the benefit has been availed by the Employees of the Agriculture Universities who have retired from the service even from them the amount should be recovered.

Further as per the Government letter this benefit cannot be availed by Employees of the Agriculture Universities even then it was sanctioned for which proper explanation should be offered and responsibility should be fixed for the recovery and compliance report submitted to the audit.

**Paragraph No.49: Quotations:**

Sr no.	Vr. No. & Date	Details	Amount Rs.
1.	283/ 07.06.2003	M. Perfect Blues And Tyres, Dapoli, Purchases Of Tyres	9549.00
2.	496/ 04.07.2003	India Automobile, Kolhapure Purchases Of Squares Part	3310.00
3.	674/ 07.08.2003	M. Ajinkya Tara Motar, Kolhapure Purchases Of Diesel Filter	9977.00
4.	753/ 19.08.2003	M. Faltan Industries Limited, Karad Purchases Of Squares Part	3539.00.00
5.	1522/ 22.12.2003	India Automobile, Kolhapure Repairing Of TATA Sumo	11847.00
		Total Amount	38222.00

All the above expenditures from 1 – 5 have been incurred for repairs to the vehicles / purchase of spare parts and this expenditure has been incurred by obtaining only one quotation. If more quotations would have been invited the competitive rates would have been obtained and the rates would



have been less. As only one quotation has been obtained the lowest rate cannot be verified. It was necessary to take action under Account code Rule Nos. 6.38 to 6.45. Why this action was not taken should be explained. The above expenditure on repairs is held under objection by audit.

**Paragraph No.50: About the Main Cash Book:**

When the main cash book has been checked the following irregularities are notice:

- 1) In the cash book from page nos. 101, 160 to 173 have been left blank.
- 2) In the cash book the voucher nos. 2188 to 2217 are not entered.

What is the purpose of leaving blank pages in the cash book? Further the above vouchers are not entered why? Explain.

**Paragraph No.51: Purchase of the Diesel & Oil:**

Shri A. D. Shettye Assistant Comptroller has obtained advance of Rs.2500/- on 13/06/2003 for purchase of 30litter Diesel and ½ litter Engine oil but he has not purchased engine oil for Rs.653/-.

In the log book there is entry of purchase of 30 litter diesel but there is no entry of purchase ½ litter purchase of engine oil therefore the amount of Rs. 54/- should be recovered from Shri. A.B. Shettye.

**Paragraph No.52: Purchase of the Uniforms:**

Sr. no.	Vr. No. & Date	Details	Amount
1.	1307/09.11.2003	M. Motiwala Sports Wears, Pune Purchase Of The Uniforms	39500.00

The student welfare branch for Ashwamedh sport competition 2003, instead of calling different quotations only one quotation was obtained from Mrs. Motiwala Sports Wear Pune, and purchase uniform for Rs.31500/- as only one quotation was obtained comparative rate could not be verified.

It was necessary to take action as pre rule 6.38 to 6.45 of the account code of 1991 but it was not done. Further the Government order of Industries Department of 1992 were not followed. This should be explained.

Expenditure of Rs.31500/- is head under audit objection.

**Paragraph No.53: Travelling Allowance Advance:**

1. Shri D. D. Kadam vehicle driver was paid T.A. advance of Rs.500/- vide voucher no. 1536 dated 24/11/2003 but he has submitted the T.A. bill for the month of Nov. / Dec. 2003 vide no. 2852 dated 31/03/2004 for Rs.492/- the advance was taken of Rs.500/- therefore Rs.500 – 492= 8 should have been paid in cash. But this amount has not been paid by Kadam why? It should be explained and Rs.8/-should be covered and compliance reported.
2. Shri R. V. Dhopavarkar, Vehicle Driver was paid T.A. advance of Rs.2560/- vide voucher no. 1760 dated 24/12/2003 but he has submitted the T.A. bill for the month of Nov. / Dec. 2003 vide no. 2599 dated 23/02/2004 for Rs. 2452/- the advance was taken of Rs.2560/- therefore Rs.2560 – 2452 =108 should have been paid in cash. But this amount has not been paid by Dhopavarkar why? It should be explained and Rs.108/-and recovered and compliance reported.
3. Shri P. G. Bhole, Agriculture Assistant was paid T.A. advance of Rs. 600/- vide voucher no. 2043 dated 10/02/2004 but he has not submitted the T.A. bill. Whether Shri. Bhole has gone on tour or otherwise is not clear Shri. Bhole has not refunded the T.A. advance and it is still pending with him. This amount should be recovered and compliance report submitted the audit.
4. Shri R. G. Vichare vehicle driver was paid T.A. advance of Rs. 1450/- vide voucher no. 1850 dated 13/01/2004 but he has not submitted the T.A. bill neither by he has not refunded Rs.1450/- to the office should be explain and RS. 1450/- should be recovered and compliance report submitted to the audit.
5. Shri V. A. Palkar Assistant Professor was paid T.A. advance of Rs.2100/- vide voucher no. 16/08/2003 Shri. Palkar has not submitted T.A. bill in adjustment of T.A. advance. Therefore whether he has gone on tour otherwise is not clear. Why Rs.2100/- was not refunded to office should be explained and amount of Rs.2100/- should be recovered from Shri. Palkar and compliance reported to audit.

**Paragraph No. 54 : The bills not passed by the earlier Pre Audit Unit;**

As per the provisions of rule 3.16 of account code during the year 2003-04 the pay and Accounts Officer has not checked and passed the bill maintained below. Therefore this bill has pass or otherwise.

Sr. no.	Voucher no. and date	Amount
1.	349 /	-
2.	2203 / 26.02.2004	13544
3.	2887 / 31.03.2004	10000
4.	2893 / 31.03.2004	815
5.	2698 / 31.03.2004	10985
6.	864 / 28.03	1000
7.	2962	-
8.	2991	7300
9.	3027	-
10.	3028	313
11.	3044	234
	<b>Total</b>	<b>44191</b>

There are no signature on the bill of Pay and Account Officer but the expenditure has been debited in the cash book. When the half margin no. 3 dated 30/04/2009 was issued, it was replied that the bill mentioned above from Serial number 1 to 11 have been checked but signatures where remain to be put on this bill in inadvertently. But this was not complied with during the course of the completion of the audit. Therefore the above objection should be complied with and compliance report submitted to audit. The above expenditure is kept under audit objection.

**Paragraph No.55: Scholarships to the students:**

The student of are paid scholarship by Social Welfare Department. The amount of the Scholarship are directly deposited in the bank account of the students but whether the students have received the amount of the scholarship for that receipts are not obtained. Therefore it is not clear as to how much scholarship amount has been received of the students.

Sr. no.	Date	amount
1.	29.04.2003	31575
2.	29.04.2003	1376
3.	13.05.2003	162020
4.	13.05.2003	13600
5.	07.07.2003	14225
6.	07.07.2003	2000
7.	04.08.2003	11800
	<b>Total amount</b>	<b>236596</b>

As above the Rs.236596.00 has been distributed to the student or otherwise. In this regard records are not made available. Therefore the payment of the scholarship could not be verified.

Therefore the explain and submitted the report compliance to audit.

It is necessary to maintain separate scholarship Register for each year.

**Paragraph No.56: Aster Flowers:**

The Horticulture Department vide delivery memo. No.95 dated 23/03/2004 actually 300 number of Aster Flowers from the field and this kind of note appears in the delivery memo. But in the store general register the receipt of 100 number of Aster flowers has been entered. As 100 number of Aster flowers has been shown therefore 200 Aster flower are shown less. As per receipt No. 52110 dated 23/03/2004 the Aster flowers are sold @Rs.25/- for 100 flowers. Therefore the university has been put to loss of  $25 \times 2 = \text{Rs.}100$ . Therefore responsibility should be fixed upon the employees and Rs.100 recovered and compliance reported to audit.

**Paragraph No.57: Payment of the Salary:**

When the salary bill of Shri. N. G. Takalkar, Assistant Paddy. Grower has been checked for the month of Feb. 2004 paid in Mar.2004 his net salary was Rs.17601/- and the deductions were Rs.8609/-. Shri. Takalkar was eligible for payment of Rs.17601 – 8609 = 8992/- but he has been actually paid Rs.8681/- and his signature has been obtained on the stamp receipt for Rs.8681/- . when Rs.8992/- was payable to Shri. Takalkar but Rs.8681/- paid to him means Rs.311/- were paid less therefore in this regard explanation should be submitted. Action should be taken against the person who has paid less amount and Rs.311/- should be paid to Shri. Takalkar and compliance reported to audit.

**Paragraph No.58: Submission of Caste Validity Certificate before promotion:**

The University has given promotions to the following employees against the post of superintendent but as per the condition no. 4 prescribed by Government wide government resolution. no. BCC-10/2003/C.R.91/BCC-5 dated 08/12/2003 the backward class employees should produce Caste validity certificate from Competent Authority within 6 months from the date of promotion.

But it is seen from the service book of the following employees have been promoted but their Caste Validity Certificates are not recorded in their service books.

1. Shri. P. B. More, Superintendent, caste- schedule caste
2. Shri. K. T. Limje, Superintendent, caste- schedule tribe caste

The above employees are holding the promotional post without producing Caste Validity Certificate. Therefore action should be taken as per Government resolution and compliance report to the audit.

**Paragraph No.59: Purchase of Maize Seeds:**

The Horticulture Department vide voucher no. 1085 dated 05/03/2004 has purchased 10 KG(PM 2) Maize seeds from M/s. Colaba Agro Center Karjat. At the cost of Rs. (250 x 2) = 500/- for this purchase the sanction from head of the office was not obtained. Further the reasons of purchase of Maize seeds is not cleared.

Without obtaining the sanction of the head of the office 10 KG Maize seed for Rs.500/- was purchased. There fore the responsibility should be fixed on the person responsible and Rs.500/- recovered and compliance reported to audit.

**Paragraph No.60: Maintenance of Earned Leave Account:**

This service book of Shri M. H. Khanvilkar, Junior Research Assistant has been checked and the following defects are notice in the earned leave account.

On Dated 31/12/2007 the balance amount of earned leave was	88
Dated 01/01/2008 to 30/06/2008 balance	<u>+ 15</u>
	103 days

When it was necessary to show the balance of earned leave of 103 days the balance of 106 days of earned leave has been shown.

On 01/07/2008 to 31/12/2008 balance	15 + 103 = 118 days
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But in the service book a 121 days are shown in balance

On dated 01/01/2009 to 30/06/2009 balance	15 + 118 = 133 days
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In the service book 136 days of earned leave has been shown in balance when on 30/06/2009 it is necessary to show 133 days earned leave in balance.

The above leave account should be corrected and compliance reported to audit.

**Paragraph No.61: Insurance of Tractor No. MH 08/A-8209**

The Director, Insurance Directed Mumbai vide their letter no. D-6-7/4 dated 17/03/2004 have informed that for the insurance for the year 2003-04 for Tractor – Rs.1647/- and for trolley Rs.471/- totalling to Rs.2118/- should be paid towards insurance.

The office has drawn the bill for Rs.3612/- vide voucher no. 196 dated 31/03/2004 therefore it seems that excess amount of Rs.3610 – 2118 =1494 has been paid. It has been told that the amount paid in excess will be adjusted in the amount of insurance to be paid for next year during Nov.

Therefore Rs.1494/- excess amount has been adjusted during the next year or otherwise? In the regard the records has been not shown to audit.

Therefore explain whether Rs.1494/- has been adjusted or during next year or otherwise.

The entry of the insurance of the vehicle should be taken in the register (KV-84) which has not been maintained.

The explanation should be given and compliance reported to the audit.

**Paragraph No.62: Caste Validity Certificate:**

Agriculture School, Roha has newly appointed the following employees and as provided in the Government resolution social justice and special assistance Department no. CBC-12/2002/252/CR1/OBC-5 date 25/01/2000 the backward employees should submit Caste Validity Certificate within 6 months from the date of appointment.

When the service books of these employee have been checked it is found that the following employees have been newly appointed but their Caste Validity Certificate are not mentioned in their service books.

Sr. no.	Name and Designation	Date Of Appointment	Category Of Cast
1.	Shri. R.R. Katkade, Clark	05/07/2008	Tribe
2.	Shri. Vinaya Vijay Jadhav, Labour	13/08/2004	Schedule Cast
3.	Shri.Santosh Shantaram Pandere, Peon.	08/04/2005	Gavli

The above employee till now have not submitted caste validity certificate but University has not taken any action which should be taken as per the Government Resolution for not submitting Caste Validity Certificate and compliance report submitted to the audit.

**Paragraph No.63: History Sheet of the Tractor MH -08/ A -8209**

History Sheet of the Tractor MH -08/ A -8209 has been checked and the following defects are noticed.

1. The no. of pages in the History sheet books has not been certified.
2. The entries are taken in the history sheet but the entries are not signed by the head of the office.
3. The page no. 28,29,30,31 are left blank in history sheet. Therefore what is the purpose of keeping these pages blank in between in the history sheet?

The above objection should be explained and compliance report submitted to the audit.

**Paragraph No.64: Log book of the Tractor MH -08/ A -8209**

There is a Tractor MH -08/ A -2009 in Agriculture School Roha, and when the log book of this tractor has been checked following defects are noticed.

1. In register the no. of pages in the log book are not certified.
2. In the log book summary of each month has not been drawn.
3. The no of hours for which the tractor has been drawn has been mentioned in pencil.
4. There is no signature in the log book. Only the person using tractor has signed.

From the above it is not possible to verify utilization of the tractor. The above objection should be explained and compliance report submitted to audit.

**Paragraph No.65 : Verification of the Dead Stock Register:**

When the dead stock register has been checked it has been found for year 2003-04 physical verification of the stock has not been carried out.

As per account code rule no. 7.9 the Controlling Officer has not physically verified the stock and certified and has not submitted the certificate of physical verification stock to the Comptroller by 15<sup>th</sup> April. Why this action was not taken? Explain? As dead stock articles were not physically verified therefore the proposal for writing of the dead stock article was not submitted.

The audit could not confirm whether dead stock articles are safe.

The no. of pages in dead stock register are not maintained and certified.

Therefore the physical verification of the dead stock articles should be carried out and compliance report should be submitted to the audit.

**Paragraph No.66: History Sheet and log book:**

1. The history sheet of vehicle tractor MH.08/A-8210 has been checked and it has been found that the entries of the following bills are taken in the history sheet but only the tractor operator has signed and the signature Head of the Department or the Superintending Officer has not been obtain.

- a) Bill no. 471/08.05.2003 – Rs.3260/-
- b) Bill no. 288/31.01.2004 – Rs.1416/-

It is necessary that in the history sheet the head of office should sign. The above audit objection should be complied with and compliance report should be submitted to the audit. Further the history sheet should be given page nos. and certified.

2. When the log book of vehicle tractor MH.08/A-8210 has been checked

- a) The no. of pages in the log book are not certified.
- b) In the log book summary of each month has not been drawn.

In this regard explanation should be given and entries in the log book should be completed and compliance report should be submitted to the audit.

**Paragraph No.67: Register of the payment orders of pension and Gratuity:**

As provided in the rule 31.11 and 13.12 of the Account Code it is necessary to maintain Register of the payment orders of Pension and Gratuity, in the form no. KV-124 and KV-125 respectively.

In this regard the register was called for of pension and was submitted but the register was not maintained in the above form therefore this register could not be verified. Therefore this should be explained.

After payment of the pension it is necessary to make the entries of pension in part 3 of the pension payment order and to take entries of the changes from time to time and in the year Oct. / Nov. it is necessary to take annual life certificate entry. However, as monthly payment register has not been maintained. this regard the objection could not be taken. Therefore the explanation for not maintaining this register should be given.

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**Paragraph No.68: Sanction of the Leave Travel Concession during commutation of leave:**

Shri A.B. Mane Engine Driver has been sanctioned commuted leave for 17 days under medical grounds vide order no. SL/EST/Live/ABM/622/93, dated 27.05.1993 from 05.05.1993 to 21.05.1993. Shri Mane during the course of commuted leave has been Sanctioned Leave Travel Concession. But as per the Government letter no. A. G. U. 2196/7997/69/18-A, dated 27/05/1998 dated 28/03/1995 the concessions of this G.R. are not applicable to the employees of Agriculture University. Therefore Shri. Mane, is not entitled for this leave Travel Concession benefits.

When Shri. Mane was on commuted leave how leave travel concession was sanctioned should be explained.

The amount paid to Shri. Mane for leave travel concession (Maharashtra Darshan) should be recovered and compliance report submitted to audit.

**Paragraph No.69: Appointment before the Medical Examination:**

When the service book of Shri. Prashant Vitthal Jadhav, program coordinator has been checked it has been found that no entry taken of medical examination. The Maharashtra Civil Services Rules -1981 are applicable to the Agriculture University but when Shri. Jadhav was newly appointed he was allowed to join without fitness certificate of medical examination. This should be explain and compliance report submitted to audit. Shri. Jadhav should be referred to the District Civil Surgeon for medical examination and obtain medical fitness certificate and make necessary entry in service book and submitted compliance report to audit

**Paragraph No.70: Caste Validity Certificate:**

Krishi Vidnyan Kendra, Roha has newly appointed the following employees and as provided in the Government Resolution Social Justice and Special Assistance Department No. CBC-12/2002/2502/CR1/OBC-5 date 25/01/2000 the backward class employees should submit caste validity certificate within 6 months from the date of appointment.

When the service books of these employee have been checked it is found that the following employees have been newly appointed but their caste validity certificate are not mentioned in their service books.

Sr. no.	Name And Designation	Date Of Appointment	Category Of Cast
1.	Shri. Sagar Sakharam Kadvekar, Superintendent -Cum Accountended	15/12/2008	Schedule Cast
2.	Shri. Santosh Gundoba Gayakvad, Stenographer	08/01/2008	Schedule Cast
3.	Shri.Kiran Yashwant Shigvan, Agriculture Research Assistant .	16/06/2008	OBC (Kunbi)

The above employee till now have not submitted caste validity certificate but University has not taken any action as per the Government Resolution for not submitting Caste Validity Certificate. Action should be taken and compliance report to the audit should be submitted.

**Paragraph No.71: Register of the payment orders of pension and Gratuity:**

As provided in the rule 31.11 and 13.12 of the Account Code it is necessary to maintain Register of the payment orders of pension and Gratuity in the form no.124 and 125 respectively, have not been maintained.

In this regard the register were called for of pension and it was submitted but the registers were not maintained in the above form therefore this register could not be verified. Therefore this should be explained.

After payment of the pension it is necessary to make the entries of pension in part 3 of the pension payment order. And to take entries of the changes from time to time and in the year Oct. / Nov. it is necessary to take annual life certificate entry. However, as monthly payment register has not been maintained. However the monthly payment register have not been maintain in that regard the objection has been not been taken. Therefore the explanation for not maintaining this register should be given.

**Paragraph No. 72: Less amount credited in the cash book – Agriculture Technical School, Lanja.**

Vide Receipt No. 36226 an amount of Rs.24,320/- was received on 7.7.2003 but an amount of Rs.24,230/- has been credited In the cash book of Revenue Account No. 22 on page no.99. Receipt book no. 121 Means Rs.90/- has been credited less in the cash book. When the Bank reconciliation has been checked for the month of July, 2003 this less credit has not been seen. Then, how the Bank Reconciliation has been tallied should be explained. Further the reconciliation of the Bank Account should be carried out and shown to audit and satisfy the audit that less amount of Rs.90/- has been credited.

**Paragraph No.73: Entries in the Investment Register:**

The University has invested the following amounts:

Sr. no.	D. D. R. Number	Date	Amount	Date of Maturity	Sources of Fund
1.	247958	07/06/2001	20000.00	07/06/2004	Awards
2.	290716	20/09/2001	68000.00		Awards
3.	290766	03/01/2003	100000.00	03/01/2003	Scholarship
4.	290944	28/11/2003	10075616.00	27/05/2004	ICAR Revenue Receipt
5.	290934	12/10/2003	178707.00	12/04/2004	Lower Agriculture Education
6.	290935	03/11/2003	244519.00	02/04/2004	Lower Agriculture Education
7.	290965	09/12/2003	60067.00	09/12/2003	Testing and Trial Fees
8.	348912	22/03/2004	3000000.00	21/06/2004	Grant In Aid
9.	248040	04/08/2001	168000.00	04/08/2001	Awards

1) As provided under Account Code Rule Nos.3.14,9.2,9.4 and 24.3 (303(1) it is necessary to maintain Investment Register in the prescribed form but it has not been done.

- 2) Vide above statement at serial no. 9, vide TDR No.248040 an amount of Rs.1,68,000/- has been invested vide Order No. nil in the Branch Office of District Central Cooperative Bank, Ltd., Ratnagiri. It has been mentioned in the orders that each six monthly interest to be received should be deposited in the Bank Account No. 251 but it does not seem to have been deposited. The period of this investment will expire on 4.8.2004 but on this day the credit of the principle amount and interest has not been seen on this date in the cash book. Please satisfy the audit as to when the entry of the principle amount and the interest has been taken in the Cash Book.
- 3) If the entry of the principle amount and the interest has been taken late then interest of period of the late credit should be worked out and recovered from the concerned and audit should be satisfied.

**Paragraph No. 74: Wrong Entries taken in the Cash Book.**

- 1) On 12.3.2004 in the Grant in Aid Account No. 251 an amount of Rs.1,00,00,000/- has been transferred from the Account No. 391 for which expenditure has been recorded in the cash book. But instead of debiting this amount in the bank account on 12.03.2004 on 15.03.2004 the expenditure has been transferred hence on what basis this amount has been debited on 12.3.2004 should be explained. Hereafter unless and until the transaction is completed entries should not be taken in the cash book.
- 2) From the Grant in Aid Account No.88 in Account No. 251 an amount of Rs. 65,28,814/- has been transferred vide cheque no. 666009 dated 31.3.2004 and this entry has been recorded in the cash book. But this amount was actually transferred as late as on 29.7.2004 i.e.late by three months which has been seen from both the bank accounts which implies that the entries are taken before completion of the transactions in the cash book. This a serious issue may cause fraud.

From the above objection it seems that the cash book is not written and signed every day as required under Rule no.3.11 of the Account Code.

**Paragraph No. 75 Entries in the Investment Register:**

The investment Register has been maintained but as provided under Account Code Rule Nos.3.14,9.2, and 24.3 (1) necessary register has to be maintained in the form No. 10. but not maintained Why? This should be explained. As the Investment Register in the prescribed form has not been maintained the investments could not be verified and could not verify the correctness of interest received. Here, after care should be taken for maintenance of the Register in the prescribed form and every three months get the certificate of the Comptroller recorded in the register.

**Paragraph No. 76 Non – Available of the acknowledgement Receipt:**

Shri Motiram Savardekar, Lab. Assistant, Fisheries College, Ratnagiri was sanctioned House Building Advance of Rs.2,68,750/- vide order No.BSKAU / Accounts - 3/HBA/9411 dated 10.10.2003. The amount of Rs.42,625/- the was already paid before receipt of these orders vide cheque No.275104 dated 31.03.2003.Rs. 1,50,000 has been paid vide Government Resolution Agriculture Department No.V 2004 CR 21/20-A dated 29.3.2004. No acknowledgement Receipt for Rs.1,50,000/- taken from the payee has been available before audit.

**Paragraph No. 77: Vouchers do not bear the signatures:**

During the year 2003 – 04: For the vehicles of the Central Workshop spare parts were purchased. But on the voucher there are no signatures of Head of the Workshop. Therefore these expenditures are incurred on the purchase of spare of parts and repairs could not be confirmed therefore this expenditures cannot be admitted by the audit.

Voucher No. 280 Dated 31.3.2004 Rs.6774/- Purchase of Spare parts for repairs to D.S. Toyota Vehicle no. MH 08, 3448

**Paragraph No. 78: Non Availability of the log books of the vehicles:**

During the year 2003 – 04: for the vehicles of the Central Workshop Diesel /Petrol/ Oil were purchased. But in case of the following vehicles the log books were not produced before audit therefore these expenditures are incurred on the purchase of Diesel /Petrol/ Oil could not be verified therefore these expenditures cannot be admitted by the audit:

Voucher no.	Date	Amount	Details	Vehicle no.
30	06.01.2004	2435.00	Purchases of Diesel / Petrol	MH 08/2629
31	06.01.2004	2574.00	Purchases of Diesel / Petrol	MH 08/2629
32	06.01.2004	956.00	Purchases of Diesel / Petrol	MH 08/2629
48	06.01.2004	200.13	Purchases of Diesel / Petrol	MH 08/2629
53	06.01.2004	1167.00	Purchases of Diesel / Petrol	MH 08/2629
60	06.01.2004	700.00	Purchases of Diesel / Petrol	MH 08/2629
66	06.01.2004	4610.97	Purchases of Diesel / Petrol	MH 08/2629
140	28.01.2004	200.00	Purchases of Diesel / Petrol	MH 08/9179
281	31.03.2004	350.00	Purchases of Diesel / Petrol	MH 08/2629
3	06.01.2004	741.12	Purchases of Diesel / Petrol	MH 06/8116
289	31.03.2004	702.00	Purchases of Diesel / Petrol	MH 06/8116
289	31.03.2004	497.00	Purchases of Diesel / Petrol	MH 06/8116
	<b>Total Amount</b>	<b>15136.35</b>		

**Paragraph No. 79 Receipts are not attached with the vouchers:**

The Vouchers of the expenditure incurred during the year 2003 – 04: for the vehicles of the Central Workshop were verified but the receipts were not made available to audit. Therefore the expenditure could not verified therefore the following expenditure is not admitted by the audit.

Vr. No. 122 dated: 7.1.04 for Rs.300/- Receipt for payment of Tax made to RTO for vehicle No. 08/6148

**Paragraph No. 80 Serious Irregularities in the Expenditure of the Library Department:**

Letter Nos. of Receipt of the Grant:

1) F. No. I.S.D./ L.I.B./N.A.T.P./O &M, dated 20.11.2003

2) F. No. I.S.D./ L.I.B./N.A.T.P./O &M, dated 01.03.2004

Expenditure has been incurred under the following Head of Account from the grants of Rs.19,50,000/-

A) Digitization : Grants received Rs.5,50,000/-

**Expenditure**

Sr. No.	Voucher no. Date	Amount	Details
1	1005 30.09.2003	21800.00	J. R. L. Electronics ,Ratnagiri U. P. S. Printer
2	1760 04.02.2004	90100.00	J. Khemchand And Systems, Pune. 1. 1 Nug server Rs. 49900.00 2. 1 Nug Barcode Rider Rs. 40200.00
3	1761 04.02.2004	146625.00	J. Khemchand And System, Pune. 1. 1 Nug Shutter syscomek Shivam Computer, Pune. Rs.48975.00 2. 1 Nug Modem RAD HPORs.48600.00 3. Barcode Scanner 1 Rs.49050.00
4	1764 04.02.2004	24000.00	Shivam Computer, Pune. Installation & configuration charges of WAN conl. Rs.24000.00
5	1763 04.02.2004	77300.00	1.Shivam Computer, Pune. On line ups apclkw Rs.27100.00 2. Puls computer, Pune. Installation & configuration Rs.27200.00 3.Trinity Computer , Pune . Sisco shutter conser cable Rs.23000.00
6	1821 11.02.2004	100500.00	1.Shivam Computer, Pune. V 35 Cabel Rs. 32200.00 2. Shivam Computer, Pune. HP ScannerRs. 30000.00 3.Shivam Computer, Pune. On line ups Rs.38300.00



7	1895 26.02.2004	72800.00	J. Khemchand and system , Pune. 1. van card Rs. 24900.00 2. Barcode Printer Rs.47900.00
8	2068 18.03.2004	49200.00	Shivam Computer, Pune. Networking connectivity Rs.49200.00
9	2425 31.03.2004	12960.00	J. Khemchand and system , Pune. Purchases of sticker
10	2426 31.03.2004	5000.00	J. Khemchand and system , Pune. Barcoding of Icard
		<b>600285.00</b>	

**B) Account Head –CD Rom Data online Axes Expenditure**

Sr. No.	Voucher no.Date	Amount	Details
1.	1792 04.02.2004	49100.00	J. Khemchand and system , Pune. Purchases of Micro-toner
2.	2119 19.03.2004	19312.00	Purchases 3 Nug Informatics Bag kit CD
	<b>Amount</b>	<b>67412.00</b>	

**C) Operational and recurrent cost Expenditure**

Sr. No.	Voucher no.Date	Amount	Details
1.	1894 26.02.2004	49625.00	1) J. Khemchand and system , Pune. Barcode entry of books Rs.5 x 9925.00
2.	2070 18.03.2004	74725.00	1) J. Khemchand and system , Pune. Barcode label Rs.5 x 9925.00 2. Shivam Computer, Pune. Execulity & installation charges 25100.00
	<b>Amount</b>	<b>124350.00</b>	

**Total A+B+C= Rs. 792047/-**

For the above expenditure the following objections are raised.

- 1) The expenditure incurred against all the above three heads of account is for modernization of the library for automatic computer software including networking but while fixing this system the estimate of the expenditure has not got prepared from the approved expert in the field but without doing this the spread quotation were obtained for various parts from the following suppliers.
  1. J. Khemchand, Pune.
  2. Trinity Enterprises, Pune.
  3. Shivam Computer, Pune.
  4. Pals Computer, Pune.
  5. Sisvan Solution, Mumbai.
  6. H.B.Computer, Mumbai.
  7. Giru Enterprises Nagar.

If tenders would have been invited by publishing public notice then this work could have been allotted to a good company. This work could have been done by taking the advantage of competitive rates at low cost. Therefore the purpose of calling quotation and getting the work done is not justified.

- 2) It is seen from the note submitted to the audit during the course of audit that the dates of the notes are 18/12/2003 but on all the notes date of sanction is from 22<sup>nd</sup> to 24/12/2004. The Administrative Sanction was granted on 17/12/2003 for consolidated items. But in the process for inviting quotations for all the purchases was started on 03/12/2003 means the quotations were invited before the date of administrative sanction and he suppliers were fixed. This process

is against the rules. All the notes are similar and the process of purchases is similar and contents on all the notes were the same notes.

- 3) Out of the above head of account in a –Sr. no. 3(3), 5(3), 6(1) are purchased accordingly. The appliances, barcode scanner, utter consol cable and V-35 cable are not taken in the dead stock register therefore this expenditure of Rs.104250/- is not admitted in the audit. Further while making entries of the article the cost of purchases are not mentioned.

Give proper clarification for these audit objections. Till that time the expenditure of Rs.687797/- and 1042250/- are permanently disallowed by the audit.

**Paragraph No. 81: Expenditure incurred without sanction:**

When the voucher no. 2442/ dated 31.03.2004 for Rs.16764/- of the General Administration Department has been verified then the following serious irregularity have been noticed.

Details –

Rs.16,764/- paid to Professional Courier Dapoli,

The outstanding amount from April 2003 to Feb. 2004 has been shown vide sub-voucher dated 04/03/2004.

The abjections in this regard are raised as below.

1. When the note dated 23/03/2004 of this expenditure has been verified it is seen that whether it is the courier sent by Vice Chancellor Agriculture University, Dapoli? After passing this remark the note has been returned but after giving clarification the note was resubmitted and sanction for the expenditure has been obtained. This means that this was no sanction of the Vice-Chancellor but this expenditure has been incurred. Therefore this expenditure is disallowed by the audit.
2. With reference to the above main objection the following are the sub issues.
  - 1) Professional courier have not maintain the details of the courier for last 11 months on Sub-voucher. Further the entries in the courier register and entries in the bill are not verified and certified that they are correct.
  - 2) In the courier register the subject is not mentioned.  
As the above expenditure has been incurred without obtaining the sanction the expenditure of Rs.16764/- is not allowed by the audit.

**Paragraph No. 82: Irregularities caused due to irregular purchases:**

1. Name of the Department – Education Department.
2. Name of the scheme – Central Assistance- Development and Strengthening of S. A. U. New instruments and the articles were purchased under different head of the accounts from the above scheme as below.
  - A) Head of account – Support to Exam Cell  
Grant received 500000/- expenditure vide voucher No. 2076,/18.03.04 for Rs.4,99,088/-on purchase of one digital copier on the basis of Rate contract.
  - B) Head of account – faculty immunity  
Grant received 3,00,000/-

**Expenditure**

Sr. No.	Voucher no. Date	Amount	Details
1	2435 31.03.2004	129800/-	R. V. Electronics ( Canon LCD Projects 1 Nug)
2	2011 12.03.2004	30150/-	Dapoli Engineering Dapoli 2 UPS
3	2595 31.03.2004	71500/-	ACC Brain System, Pune. Farm 1 Laptop
4	2447 31.03.2004	17633/-	Quality office equipment, Chiplun. From 1 Canon Digital Camera.

C) Development and Strengthening of Education by Dean received Grants Rs.700000/-

**Expenditure**

Sr. No.	Voucher no. Date	Amount	Details
1.	2594 31.03.2004	71500.00	ACC Brain System , Pune from 1 Nug Laptop
2.	2512 31.03.2004	23920.00	R. C. H. End Mumbai Purchases 1 Nug Laptop

3.	2513 31.03.2004	91750.00	Creation of Shrayes Metal Arts, Cabin Dapoli.
4.	2488 31.03.2004	10560.00	Creation of Shrayes Metal Arts, Cabin Dapoli.
5.	2551 31.03.2004	6894.00	H. P. Butal , Dapoli. Purchases 1 Cubord
	<b>Amount</b>	<b>204624.00</b>	

**Purchases made by Library Department:**

6.	1957 05.03.2004	160000.00	Purchases CD Nirar Dullersten I. L. MUMBAI.
7.	2150 25.03.2004	173416.00	Purchases Xerox Machine Canon India LTD. Pune.
	<b>Amount</b>	<b>333416.00 + 204624.00= 538040.00</b>	

The total expenditure in the scheme A+B+C= 952,795/- +333,416/- = 12,86,211/.

The following audit objection are raised in the above expenditure.

- As per the letter no. F.N. 12(7)/02 EP and D. dated 12.11.2003 from the Assistant Director General of Indian Agriculture Research Council in this mentioned that from these grants new appliances and article are not to be purchased and construction work can not be carried out. Even then subject to approval of the grant sanctioning authority, as a special case this purchases have been made. But the sanction from Indian Agriculture Research Council was necessary therefore after obtaining the sanction from Indian Agriculture Research Council the compliance report should be submitted to audit. Till that time this expenditure is disallowed by the audit.
- With reference to the above main objection the following are the sub issues.  
While taking entries in the dead stock register of the appliances and article Sr. no., date of receipt. Modal no. , head of account of purchase are not been mentioned. So in future it will be easy to find out the expenditure incurred on which appliances, for example digital of copier, Laptop, LCD Projector etc.
- From the above head of account "C"- Sr. no. 3&4 an amount of Rs.1,02,310/-has been spend on the construction work of new cabin. But this being technical work the technical sanction and valuation by works departments and the measurement register were not produced before audit. Further it is seen from the note on expenditure and voucher that the articles have been purchased but entries of the receipt of the article in the article register on page no. 188 &189 article are taken but how this article are utilized and where such details are not recorded therefore this expenditure is disallowed by the audit.
- While purchasing the appliances from certain companies theses articles have been purchased. But it was necessary to mention as to why these appliances are necessary to be purchased from particular company by appointment of expert committee and it was necessary to attached the report of the expert committee with the note. It has not been done.

In regard to the above irregularity the compliance report should be submitted till that time the expenditure of Rs.1183901/- is temporarily with held under audit objection. The expenditure of Rs.102310/- on preparation of cabin has been permanently disallowed.

**Paragraph No. 83 Purchase of Stationery Material (Agriculture Engineering)**

1. Voucher no. 2556/05.03.2004 Rs.3867/- supplier Uttam stores, Dapoli.
2. Uttam stores, Dapoli, voucher no. 492/ 13.02.2004 the receipt and credit memo are still to be received.
3. Date on the sanction note no.2 for expenditure is 23.02.2004
4. Demand letter for supply of the goods no. 634/12.02.2004

The following audit objections are raised for this expenditure.

- 1) As the date on the supplier order is 13/02/2004 therefore the sanction for expenditure has been taken thereafter in this regard proper action should be taken and compliance reported.
- 2) After payment of the amount to the supplier the stamp receipt has not been obtain on the letter head of the supplier.

Both the above audit report explains and complains report submitted.

**Paragraph No. 84 Irregularity in the purchase of Canon LCD projector.**

The Agriculture college – Agriculture Technology Department vide voucher no. 3001 dated 31/03/2004 purchased to LCD projector for Rs. 269600/- from Canon company. (Rs.134800 – discount of Rs. 10000/-)

expenditure sanctioned vide letter no. DBSKKV / DNSA / 148/ 04 supplier R.V. Electronics Pvt. Ltd. Pune.

The following objections are raised on this expenditure.

1.The purchase of Rs.259600/- means it is he purchase exceeding Rs.50000/- it was necessary to invite tenders by giving publicity and after comparing the rates of different companies for supply of LCD projector, the purchases should have been made. But the LCD projector has been purchased from R.V. Electronics Pvt. Ltd. Pune. Therefore it is seen that action has not been taken as provided under Rule 3.38 of the Account Code.

2.If the projector of Canon Company was necessary to be purchased then it was necessary to appoint technical committee and get clear report and attach with the note but it was not done.

3.A letter was addressed for supply of projector to R.V. Electronics Pvt. Ltd. Pune. No. ACD/ Agri. Eng. /733-A / dated 25.03.2004 and the receipt of the projector has been taken on page no. 29 on 25/03/2004 this means that the projector has been received on date on which the order were the placed. This should been explained.

4.The serial no. of these LCD, projections are not written in the dead stock register hence in future if any expenditure is required to be incurred then it will not be possible to find out on which serial no. of the projector the expenditure has been incurred. Its review can not be taken. Therefore it was necessary to mention the serial no. of the projector in this register but not mentioned.

As mentioned above the purchases of the projector has been made in a short time and in a great hurry. Therefore proper explanation should be given and compliance reported till that time the expenditure of Rs.259900/-is held temporarily under audit objection.

**Paragraph No. 85: Irregularity purchase of Food for animal and birds.**

Sr. No.	Voucher no. & Date	Amount Rs.
1	285/06.06.2003	37492/-
2	286/06.06.2003	6432/-
3	1853/13.012004	36908/-
4	1854/13.01.2004	13406/-
5	2719/31.03.2004	13440/-
6	2720/31.03.2004	46718/-
	<b>Total</b>	<b>154396/-</b>

Sanction for a expenditure granted on the note dated 20/05/2003 The following objections are raised on this expenditure.

1.The Dairy Manager vide letter no. 58/2003 Dt. 11.3.2003 return to M/S Shankar Giridhar Talathi and requested for supply of animal bird Food (Godrej Co.) for the year 20003-2004 the if the rates would have been called for, for the year 2003-2004 for next year then as per rule no. 3.38 of

Account Code it was necessary to invite tenders and fixed the rates but it has not been done. This should be explained whether the Dairy Manager has the authority to fix the rate for next year? If Yes, then submit the letter of authority and compliance report submitted to the audit. If not why the rates were not fixed by competent authority? In this regard proper explanation should be given.

2. In this regard it was necessary while selecting the animal and bird food to obtain the report of the technical research committee whether it is supplementary food for animal and bird, for example the Food has purchase from (Godrej Co. why only this Food was necessary to be purchased should be explained and compliance report submitted to audit.)

3. As above the above, the expenditure on these purchases are irregular the audit disallowed this expenditure.

4. Further foods for birds are available in the market, for example Uttara Foods Vaikia Birds food main supplier from Chiplun, Amrut Birds Food etc. whether the comparative rates of the Food and quality of different food have been compared or otherwise? what is the affect on the Birds of this food? In this regard the detail report has not been attached in the file. It is seen from the note that from years to years the Godrej Co. Food has been the purchased only form supplier M/s Talathi.

**Paragraph N/o. 86 : Purchases of Goats of Malabari Species:**

- 1) Voucher no. 1458/13.11.03 RS. 29,600/- advance to Dr.B.G. Desai. Associate Professor .
- 2) Voucher no. 2933/31.03.04 RS.11,600/- Adjustment bill for purchase of Goats. Deposited unspent amount out of 18,000/- vile receipt no. 173/5730 dated 13.01.2004.
- 3) On 08/01/2004 expenditure incurred on purchase of goods the following are the audit objections on the cash receipt.

1. On 13.11.2003 Dr. B. G. Desai has obtained the advance and on 8.01.04 has incurred expenditure of Rs.11,600/- for purchases. Further unspent amount of Rs.18000/- Dt.13.1.04 has been refunded. But the adjustment bill no. 2933 dated 31.03.2004 has been submitted very late, for which the reasons should be clarified. In fact it was necessary to submit the adjustment bill on 13.01.2004.

2. The receipt submitted with the file do not contain the pg. no. on which the entries of the purchase has been taken in register of the animal husbandry.

3. In the details on the receipts on the purchase of the Goats as per the weight has not been mentioned. Therefore how rate of purchases has been fixed could not be verified. On the receipt books the weight is also not mentioned therefore a proper explanation should be given to the above audit objection, till that time the expenditure of Rs.11,600/- has been temporarily disallowed by audit.

**Paragraph No. 87: Irregularities In purchase of the Computer**

- 1) Voucher no. 2999, dated 31.03.2004 advance of the Computer purchase to Shri. S. P. Divekar, and amount of Rs.1,49,336/- to Associate Professor .
- 2) Voucher no. 3183, dated 31.03.2004 of Rs.1,49,336/- purchases of 4 computer adjustment bill supplier PCS industries LTD. Pune.
- 3) Sanction for the expenditure No. ACD/Agri. Agriculture Engineer/718-B2004, dated 18.03.2004.
- 4) Govt. Rate contract Voucher no. 2004/C 2842, dated 06.02.2008 PCS Industries, Alandi, Pune.

The following audit objections are raised on this expenditure.

- 1) Advance Voucher no. 2999, dated 31.03.2004 adjustment advance granted to Shri. Divekar. It is not understood as to why cheque was drawn and kept? In fact the cheque no. 115223 dated 26.06.2004 was drawn but why it was delivered to the supplies on 31.08.04. Explanation for this difference should be offered.
- 2) In the Dead Stock Registered on pg no. 34 the entry has been taken on 31.03.04 that 4 computers of Pentium IV have been received. But as per the terms and conditions it is necessary to install the computer within 6 week from the date of demand orders and give inspection report. But it is seen from the installation report no. 1449/21.08.04 submitted with the file that the commuturs have been installed after 5 months but as per the condition mentioned in paragraph no. 9 of the rate contract the penal action does not seems to have been taken. Further the successful installation of the computer and satisfaction report are not kept with the file. In this regard proper explanation should be offered otherwise panel action for late installation should be calculated and recovered from the supplier and compliance report submitted to audit.

3) It is seen that on pg no. 34 of stock register the entry of only 4 computers has been taken but the serials nos. of the monitor, PC etc. are not written with details in the register, because during the period of guarantee it is necessary because it becomes convenient in future. Further it becomes convenient to keep the record of expenditure.

B) 1) Voucher no. 3186/31.03.2004 Purchases to total 8 Computers of Rs.2,98,671/- PCS Industries LTD, Pune.

2) The sanction for the expenditure has been granted as per the rate contract. Mentioned "in A". In this regard the following objections are raised.

1. In Dead stock registered on pg no. 33 the entry of 8 computers has been taken. But when the computers are installed and when the installation report and its test report (as per the government rate contract) are not attached to the file. Therefore submit the reports to the audit. As per the terms and condition the Govt. rate contract if the installation report and test report are delayed then as per the conditions of to the rate contract the late fees should be calculated and recovered from the supplier and compliance report submitted to audit.

2. It is necessary make the entry of the consolidated serial no. of the computer but this has not been done. This entry should be taken and compliance report submitted to audit.

In regard to the objection raised above in a "A" and "B" proper explanation should be offered and till that time the expenditure of Rs.4,88,007/- is temporarily not admitted by the audit.

**Paragraph No. 88: Ticket Nos. and Train Nos. not mentioned in the travelling Allowance of bills**

**for the journeys performed by the Air Conditioned Class.**

Voucher no. 326/12.06.03 of Rs.856/- Dr. S.A. Chavan cash payment.

The total amount of the T.A. bill of Dr. S.A. Chavan comes to Rs.7556/- and it is in a adjustment of the advance of Rs.6700/- drawn on 19.04.2003. it is of the payment of Rs. 856/- after adjustment of the advance and when this bill was checked it is found that on 21.04.03 by Mumbai Howrah Express Three tier A/C Coach for Rs.2798/- and journey on 23.04.03 Howrah Mumbai Express Two Tire A/C ticket for Rs.3382/- are claimed. But the ticket no./ Train no. of A/C class has not been attached with the bill therefore the expenditure of Rs.6180/- is not admitted by the audit. This should be complained with.

**Paragraph No. 89 : Recoveries of excess amounts paid from Provident Fund Accounts before the year 2003 – 04.**

When the broad sheet of the Provident Fund Account for the year 2003-04 has been checked it is found that in the amount of the opening balance the amount of recoveries are outstanding from the following account holders. In this account nos. during the year 2003-04 there were no transactions. As these employee have retired but during the payment of final balance the reconciliation of the amount of the balance was not carried out. Therefore excess amounts have been paid. The University has not taken any action for recovery of the excess amount. In this regard necessary action should be taken for recovery of the excess payment from the retired employees through their pensions with maximum rate of interest at 12% and deposited in provident fund account. Further from the employees who are responsible for this carelessness for excess payment from them at panel interest rate amount should be recovered.

Sr no.	Provident Fund A/C no.	Amount paid in Exes	Sr. no.	Provident Fund A/C no.	Amount paid in Exes	Sr. no.	Provident Fund A/C no.	Amount paid in Exes
1	17	3			13388			65445
2	34	23	26	763	7	50	1556	412
3	82	648	27	845	58	51	1570	307
4	96	64	28	881	444	52	1638	753
5	139	427	29	977	144	53	1639	3529
6	145	84	30	1002	4	54	1648	107

7	158	1070	31	1003	10101	55	1730	596
8	210	4468	32	1048	361	56	1855	2
9	215	113	33	1054	68	57	1868	301
10	252	100	34	1063	57	58	1887	356
11	266	693	35	1097	34176	59	1905	278
12	267	146	36	1111	559	60	1907	247
13	400	84	37	1190	31	61	1916	113
14	511	60	38	1198	330	62	1930	277
15	527	289	39	1397	633	63	2053	26
16	543	547	40	1401	633	64	2055	74
17	544	2069	41	1427	379	65	2425	259
18	578	94	42	1435	405			
19	579	15	43	1456	319			
20	600	73	44	1477	356			
21	603	224	45	1478	337			
22	656	2	46	1482	327			
23	669	1419	47	1484	328			
24	726	625	48	1493	1613			
25	744	48	49	1512	387			
	Total	13388		Total	65445		Grant Total	73082

Account nos. 2783 and 2796 in suspense account of Provident fund there are Rs.12748/- in fund account, Rs.48,000/- in the year 2003-04 Rs.72,983/- totalling to Rs.1,20,983/- .

**Paragraph No. 90: Payment of less than the balance amount in the Provident fund Accounts of the account holder during the year 2003 – 04 while making the final payment.**

The following provident fund account holders were paid the final balance in their account during the year 2003-04. But have kept balance in the account therefore without calculation of the amount in the accounts of the Provident fund account holders the final payment have been made. This has been noticed by the audit. In this regard the explanations of the concerned should be obtained and the balance amount should be paid to the concerned provident fund account holders.

Provident Fund A/C No.	Accounting Balance	Final amount of payment	less payment	
33	117931	117210	721	S.S.Ganu
189	35509	34037	1472	R. C. Joshi
201	42056	37303	5594	M. J. Disoja
348	151526	151061	465	Shri. M. L. A. Dalvi
379	647271	644831	2440	A. G. Desai
1387	107347	107296	51	S. K. Joshi
1506	49043	48301	742	B. S. Nikam

1536	77581	77507	74	G. C. Menge
2076	226825	224788	2037	P. S. Patil

2099	50178	29044	1134	S. R. Jadhav
2304	356871	356707	164	K. P. Raut
2449	35320	35172	148	B. D. Kadam
			15042	

**Paragraph No. 91: Irregular amounts kept in the Provident fund Accounts:**

As the provident fund account were not properly handled while closing provident fund accounts and even discontinuation of the recovery of the contribution certain small amount are seen in balance. Therefore the full amounts are not paid at the time of final payment. For this irregularity expiation should be offered.

During the year 2003-04 in the accounts of the following account holders there is opening balance of Rs.407,168/- which is lying without earning interest. Action should be taken for payment of these amounts to the concerned account holders.

Account No.	Amount	Account No.	Amount	Account No.	Amount	Account No.	Amount
	-		3641		6439		7175
31	1130	230	46	377	33	461	3071
108	6	377	33	394	54	485	8
143	85	299	439	401	85	586	3
186	2418	300	130	454	232	627	2055
217	2	327	2150	455	332	632	164
	<b>3641</b>		<b>6439</b>		<b>7175</b>		<b>12476</b>

Account No.	Amount	Account No.	Amount	Account No.	Amount	Account No.	Amount
	12476		31780		41447		155728
640	2	1019	101	1312	283	1627	177318
648	1	1020	376	1314	487	1652	16
727	34	1022	12	1317	1352	1691	151
735	206	1023	254	1323	2619	1735	1526
736	1767	1026	2198	1326	99	1756	2564
743	64	1027	72	1334	84	1757	81
753	3198	1029	210	1341	1	1771	391
765	2298	1031	976	1345	14926	1773	391
766	157	1032	203	1352	273	1788	14270
796	1209	1041	190	1378	12	1813	13296
811	232	1049	215	1497	2174	1832	996
817	9	1053	89	1502	1122	1872	1383
871	90 2	1059	28	1518	194	1901	223
887	47	1060	77	1535	22	1906	1040
889	1629	1069	1	1540	1693	1996	30313
920	5111	1113	176	1559	105	2068	15
947	94	1179	2081	1571	62	2153	46
948	82	1187	613	1574	482	2160	604
956	422	1192	102	1575	965	2161	2481
963	106	1199	79	1585	86740	2179	5
965	13	1244	569	1596	419	2180	303
976	431	1284	809	1599	98	2212	1620
993	1290	1311	236	1606	69	2430	2407



<b>Total</b>	<b>31780</b>		<b>41447</b>		<b>155728</b>		<b>407168</b>
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**Paragraph No. 92: During the year 2003-04 Payment of more amount than the amount in Balance available in the Provident Fund Account:**

During the year 2003-04 as per the following details the provident fund account holders are paid final payment. Before making final payments to the provident fund holders it is required to check correctness of the amount to be paid finally. But as per the following details the payment amount has paid in excess. In this regard necessary action should be taken against the responsible employees and the amount of Rs.56858/- paid in excess should be recovered with maximum rate of interest of 12%. And panel interest at the rate of 4.5% should be recovered from the employee/ Officer. In future care should be taken to see that on excess payment should be made.

<b>Provident Fund A/C No.</b>	<b>Opening Balance</b>	<b>Total Deposits</b>	<b>Paid amount</b>	<b>Excess Deposits</b>	<b>Name of the account Holder</b>
263	135591	138303	138642	339	Shri. Y. D. Zagde
378	235411	287071	289733	2662	Shri. S. P. Chavan
382	76024	77544	77791	247	Shri. M. A. Sutar
548	138591	138591	138595	4	
569	154006	154006	154019	13	Shri. R. G. Dudhavadkar
657	89606	100991	101231	240	Shri.S. K. Sawant
893	21021	27333	27392	59	Shri.S.R. Todankar
1159	97584	107785			
<b>-50000 advance</b>					
		57785	110119	52334	Shri.D. P. Mohite
1211	187464	191213	191682	469	Shri.S. S.Oka
1458	84017	86038	86249	211	Shri.P. G. Dumal
1521	111850	114428	114708	280	Shri.S. Y. Zagde
				<b>56858</b>	

**Paragraph No. 93 Konkarn Agriculture College, Dapoli – Account No. 31 Non reconciliation of the Bank Balance with the Cash Book Balance:**

- 1) Date 30.06.2003 closing balance Rs.40,000/- there is deference seen in the opening balance.

Date on 30.06.2003 balance as per Cash Book	48,34,858.12
Cheques is not encashment	<u>41,11,742.12</u>
	89,46,600.12

Instead of Bank balance of Rs.89,46,600.12, Rs.49,46,600.12 is being seen the difference is Rs.40,00,000/- and in the cash book as on 31.03.2003 the following cheque are shown as deposited. In fact in Aug. 2003 in bank account no.31the following cheques have been deposited therefore explanation should be given.

Cheque no. 159582 Dated 31.03.2004	15,00,000	Date of deposits 21.07.03
Cheque no. 159584 Dated 31.03.2004	10,00,000	Date of deposits 25.07.03
Cheque no. 159586 Dated 31.03.2004	<u>15,00,000</u>	Date of deposits 22.08.03
	40,00,000	

- 2) Account no. 31 in March 2004

As on 31.03.2004 the amount of the cheques which are not enchased is Rs. 1,09,21,557.04/- and the details of these cheques are not mention in the cash book. It should be mention.

On above mentioned date on 31.03.2004 three cheques are shown to have been deposited in the cash book totalling to Rs. 80,00,000/- but in fact the amount of these cheques have been deposited in bank account in April –May 2004 , therefore how the reconciliation has been carried out of the bank balance and the cash book balance should be explain.

Cheque no. 275111 Dated 31.03.2004	45,00,000	Date of deposited 20.04.04
	Dated 31.03.2004 10,00,000	Date of deposited 18.05.04

Cheque no. 275114 Dated 31.03.2004  $\frac{25,00,000}{80,00,000}$  Date of deposited 31.05.04

**Paragraph No. 94 Purchase of the Vertical Blades:**

Voucher no. 2818/ 31.03.2004 41,952/- Mohite Enterprises Kotharud, Pune bill no. 897 / 31.03.2004 with 736 sq. with meting charges have been purchased.

The following audit objections are raised for the above expenditure.

- 1) The sanction of grant of Rs.5,00,000/- from this grant machinery and equipment from serial no. 1 to 10 sanctioned for Rs.3,69,000/- and article from serial no. 1 to 7 sanction for Rs.1,31,000/- have been approved by the Director of Research. In this list vertical Blades are not included.
- 2) In the revised list of articles from serial no. 1 to 15 for Rs.3,10,507/- and articles from serial no. 1 to 7 for Rs.80,000/- and others for Rs.1,25,000/- totaling to Rs.5,15,507/- , even in this list the expenditure of above items of the expenditure have not been the included. Therefore this expenditure can not be admitted by the audit.
- 3) For purchase of this articles three quotation were called for and the quotation of Shri. Mohite Enterprises Kothari has been accepted and the supply order has been placed vile no. ACD/BNT/223/1949/2004, in the quotation period for supply of article was fixed for 15 days even then on the same date of the supply order on 31.03.2004 the work has been completed and expenditure has been completed as above. In store journal no. 2/115, C-9-71 why consolidated entry has been taken? Please explain.
- 4) Even the amount for the bill of 736 sq. feet has been paid but how many windows it has been used, this has not been mentioned. Therefore how the sq. feet have been fixed should be explain. For the above audit objection the above expenditure is doubtful. Therefore inquiry should be conducted and above irregular expenditure should be recovered.

**Paragraph No. 95 Sale of Paddy Balance Stock**

On 20.03.2004 Shri. 350 kg. Paddy was sold at the rate of 0.75 per kg. to Surendra Suresh Gimhavanekar, Gimhavne and Rs.262.500 has been deposited in book no. 193/20.03.04 but in the store ledger the entry of 350Kg Paddy has not been taken and from the balance stock 350Kgs. are not deducted. Therefore how the reconciliation of the Paddy and recovery has been made should be explained.

**Paragraph No. 96 Reconciliation of Receipts of recoveries and daily cashbook:**

- 1) The recovery of the advance book no. 172/ pg. nos. 391 to 393 the total amount of recovery of Rs.774/- has been deposited on 04/02/2004/- by Chalan in bank account no. 31 but this amount does not seem to have been deposited on 04.02.04 in form no. K.V-6. But this amount is shown as deposit of Rs.774/- in the bank account. Therefore how the reconciliation of the bank balance and cash balance has been done explain.
- 2) On 04.02.04 in K.V.-6 in cash book Rs.30 has been deposited. But the details of the deposits are not mentioned. Please explain.

**Paragraph No. 97 Irregularities in the purchase of the small birds for breeding.**

675 Kg. of the birds food has been purchased from Bal Krushna building vile voucher no. 2605/ 31.02.04 for Rs. 9446/- for 200 birds. The following objections are raised for the above expenditure.

- 1) The supplier has supplied 200 + 4 free thus have supplied 204 birds. But in the stock register on page no. 20 the entry of 200 birds has been taken.
- 2) But during the period from 26.12. to 4.2.04, an entry of the death of 11 birds has been taken and 189 birds were sold on 4.2.04 and an amount of Rs. 10675/- has been deposited. Who has fixed the Sale price @ Rs. 40/- per kilogram and on what basis should be explained.
- 3) In the beginning 4 birds were not taken into account. The average weight of the bird is 1.400 kilogram therefore @ Rs.40/- per kilogram the total cost of 5.600 kilogram comes to Rs.220/-, this amount should be recovered from the responsible. and deposited into the University Accounts. Who has fixed the Sale price @ Rs.40/- per kilogram and on what basis should be explained.
- 4) When the accounts of the food birds are checked it is found that on 5.1.2004 from 666 kilogram after deduction of 9 kilogram 654 kilograms has been written and carried out. Therefore the difference

of 3 kilograms of the bird food should be recovered from the concerned and deposited into the University Accounts.

**Paragraph No. 98: Annual Accounts for the year 2003 -2004**

While checking the annual accounts for the year 2003-04, the following irregularities are noticed.

1)As per the Agriculture Account Code rule 3.59, by 15<sup>th</sup> April, all the drawing & disbursing officers, holding the property should issue statement in K.V. Form-40 duly consolidated and submit to the controller every year and after verification it should be included in the Balance Sheet. The Comptroller should prepare the accounts and submit to the concerned Audi Officer by 15<sup>th</sup> April every year.

The University Comptroller is required to submit the annual accounts in the following Forms

- 1) Receipt & Payment Accounts in K.V. Form No. KV 35.
- 2) Income & Expenditure A/ C in Form No. KV No. 36,
- 3) Balance Sheet in Form No.37
- 4) Statement of Floating Asset & Liabilities in Form No. KN38.
- 5) Statement of Utilization of the Grant in Aid in Form No. KV 39

The instructions are in existence to submit the above Annual statements they are not submitted within the prescribed Time. Limit by 15<sup>th</sup> July, to audit but the annual accounts are not submitted in time hence the finalization of accounts are remaining pending therefore Explanation should be offered

2)Every Year for Poultry, Dairy, Horticultural (Fruit Nurseries), Agro far every year it is necessary to prepare Profit & Loss statement of two selected undertakings in Appendix-VI and submit before the Action Committee by 30<sup>th</sup> September every year. But this kind of action has not been taken up till now.

3)From the year 1976, and the paragraphs included in this Audit Report for the pending audit paragraphs especially the paragraphs of recoveries of Government/ University dues & keep the details of recovery are not prepared for ready verification by audit in the following forms:

4) Registers related to the maintenance of Accounts:

- 1) Account Code Rule 5.10 K. V. 52
- 2) Account Code Rule 3.14 K. V. 10
- 3) Account Code Rule 3.56 and 3.57 in K. V. form No.30 & 31
- 4) Account Code Rule -3.56 & 3.57 IN k. v. Form No.124 and 125

5) Under Chapter 26, Rule No. 26.8 it is necessary to conduct Internal Audit but no action has been taken in this regard.

6)The details of are not mentioned of opening balance & closing balance submitted with the annual accounts therefore we could not check head the Head of the Accounts and figures of years

7) A number of the audit paragraphs are pending from the years 1976 as provided under Rule 3.43 action should be taken for disposal of these audit paragraphs. This has not been done

8) In the liability side Item No. 20,21,19,28 respectively CTD/Rd/ Rs.180/-, Chief Ministers Relief Fund Rs.5087/- and suspense account of the salary are in balance from the earlier period. Why these amounts are deposited should be explained. Similarly the amount of Flag Day Funds of Rs.6350/- there is no difficulty for payment but not deposited. It should be explained accounts therefore a Separate audit section should be formed. But in this regard only orders were issued but no actual action has been taken.

9)From the Grants received under Non – Plan in the actual expenditure the Contingent Expenditure and Traveling Allowance have been shown together. As both of these items are separate it is necessary to show the amounts separately.

**Paragraph No. 99. Expenditure without obtaining sanction and without taking entries:**

The expenditure in the Botany Decease Science Department have been incurred expenditure vide the following vouchers:

Voucher No.	Amount	Date
254	2126.00	02.06.2003
266	1128.00	17.09.2003
2260	987.00	----

337	1128.00	16.06.2003
3004	42023.00	31.03.2004
3006	9489.00	31.03.2004

Vide above vouchers articles have been purchased. But under Rule 2.19 it is necessary to obtain sanction from the competent authority but these sanctions were not made available to audit. Therefore how purchases are made without sanction should be explained. Further the entries of these purchases in the register and the bills duly stamped were not shown to audit. Therefore this expenditure of Rs.56,881/- is held under audit objection.

**Paragraph No. 100 : Expenditure without obtaining sanction and without taking entries:**

The expenditure in the Botany Department have been incurred expenditure vide the following vouchers:

Voucher No.	Amount	Date
1035	490.00	17.09.2003
1036	8300.00	17.09.2003
1241	3740.00	16.10.2003
2509	-----	-----
2572	250.00	31.03.2004
2814	7396.00	31.03.2004
2809	250.50	31.03.2004
2905	1376.00	31.03.2004
3189	21973.00	31.03.2004

Vide above vouchers articles have been purchased. But under Rule 2.19 it is necessary to obtain sanction from the competent authority but these sanctions were not made available to audit. Therefore how purchases are made without sanction should be explained. Further the entries of these purchases in the register and the bills duly stamped were not shown to audit. Therefore this expenditure of Rs.43,775/- is held under audit objection.

**Paragraph No. 101 Irregularities in the Purchases:**

The expenditure in the Soil & Water Conservation Department have been incurred expenditure vide the following vouchers:

Voucher No.	Amount	Date
441	49,680.00	10.02.2004
550	17,480.00	31.03.2004

The expenditure under these both the vouchers are incurred for purchase of Silicone. The purchase under Voucher 441 has been made by calling quotations and on the same basis the purchase under Voucher 550 has been made. If both these purchases would have been made together then the purchases would have exceeded Rs.50,000/- and by inviting tenders the benefit of the comparative rates could have been availed of purchases could have been made at cheaper rate. In these when query has been made as to why two purchases have been made then it was told that the Silicone became short. Why the requirements was not calculated earlier before purchases should be explained. In this regard proper investigation should be conducted.

**Paragraph No. 102 : Maintenance of the telephone register**

While conducting the audit of the Stores Department for the year 2003 -04 the telephone register has been checked and the following defects are noticed:

In the telephone register Column Nos. 10-14 have been kept complete blank.

The entries of the telephone at the end of month has not been checked by the concerned officer whether the private calls were booked and certified and if private calls are noticed then from the persons who have made private calls the charges should be recovered and deposited in the relevant head of account .

Further in the register the seal of the University has not been stamped

All these requirements should be complied with and reported to audit.

**Paragraph No. 103 : Expenditure without obtaining sanction**

When the audit of Engineering College, Dapoli has been conducted for the year 2002-03 it has been found that the Engineering College, Dapoli has incurred the following expenditure:

Voucher No.	Amount	Date
319	1530.00	10.12.03
320	1390.00	10.12.03
316	1440.00	22.12.03
260	2440.00	17.10.03
499	1500.00	17.03.03

Vide above vouchers articles have been purchased by Engineering College, Dapoli. But under Rule 2.19 it is necessary to obtain sanction from the competent authority. But these sanctions were not made available to audit. Therefore purchases are made without sanction should be explained. This Expenditure of Rs.8300/- is held under audit objection.

**Paragraph No. 104 Expenditure without obtaining sanction :**

When the audit of Engineering College, Dapoli has been conducted for the year 2003-04 it has been found that the Engineering College, Dapoli has incurred the following expenditure:

Voucher No.	Amount	Date
401	9975.00	21.01.2003

Vide above vouchers articles have been purchased by Engineering College, Dapoli. But under Rule 2.19 it is necessary to obtain sanction from the competent authority. But these sanctions were not made available to audit hence these articles have been purchased without proper sanction. Similarly vide

Voucher No.	Amount	Date
402	9968.00	21.01.2004
588	5140.00	11.03.2004

The carpet has been purchased but the entries of these purchases in the register and the bills duly stamped were not shown to audit.

Therefore this expenditure of Rs 25083/- is held under audit objection

**Paragraph No. 105 Receipt Books:**

**Receipt Books:** When the audit of The Marine Biological Research Station has been conducted for the year 2003-04 the following drawbacks are noticed while checking the receipt books:

1) The Drawing and Disbursing Officer has not verified the no. of the receipts in the Receipt Book and certified accordingly in the receipt book.

2) No seal of the University has been stamped on each and every Receipt in the book.

3) The receipts issued for more than Rs.500/- the Revenue Stamp should be affixed which have not been affixed.

4) As provided in 3.10 K. V Rules double face carbon should be used but it has not done. This should be complied with and report submitted to audit. Take appropriate action and submit the compliance report to the audit.

**Paragraph No. 106 Expenditure without obtaining sanction**

When the audit of Agriculture Farm Research Project has been conducted for the year 2003-04 the sanction file it has been made available for verification to audit for the following expenditure:

Voucher No.	Amount	Date
181	607.00	02.07.2003
922	480.00	17.01.2004
1348	2000.00	31.03.2004

As above vide respective vouchers of Telephone Bill, Purchase of Sun Flower seeds have been purchased.

But under Rule 2.19 it is necessary to obtain sanction from the competent authority. But these sanctions were not made available to audit hence these articles have been purchased without proper sanction.

Therefore this expenditure of Rs 3,087/- is held under audit objection

**Paragraph No. 107 Entries in the Dead Stock Register:**

The dead stock register of Botany department following irregularities are noticed .

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. 108: Irregularities in the purchase vouchers**

When the audit of Vegetable Department has been conducted for the year 2003-04 the irregularities are noticed by the audit in the following expenditure:

Voucher No.	Amount	Date
149	17970.00	-----

As above vide above vouchers Vegetable Department has made the purchases. But under Rule 6.38 of the Accounts code No. 6.38 it is necessary to obtain at east quotations but only two quotations were obtained. As less period was given for last date for submission quotations only two quotations were received therefore the benefit of the comparative rates could not be availed of. Before making purchases on two quotations why the quotations were not invited again. Should be explained.

**Paragraph No. 109 : Expenditure without obtaining sanction**

When the audit of the Central Experimental Station, wakavali has been conducted for the year 2003-04 the sanction file it has been found that Main Stores Department has incurred the following expenditure:

Voucher No.	Amount	Date
99	34440.00	29.05.2003

As above expenditure vide above voucher has been incurred for repairs to the Jeep No. MH. 08 A 9392. But under Rule 2.19 it is necessary to obtain sanction from the competent authority. But these sanctions were not made available to audit. Further the entry of the repairs is not seen in the History She of the vehicle.

Therefore this expenditure on repairs of Rs.34,440/- is held under audit objection

**Paragraph No. 110 Expenditure without obtaining sanction**

When the audit of the Mango Department has been conducted for the year 2003-04 that Mango Department has incurred the following expenditure:

Voucher No.	Amount	Date
108	27007.00	04.06.2003
154	350.00	04.06.2003
179	280.00	26.06.2003
998	22586.00	11.03.2003

As above expenditure vide above voucher Nos. have been incurred for purchase of the articles but under Rule 2.19 it is necessary to obtain sanction from the competent authority. But these sanctions were not made available to audit hence this expenditure has been incurred without sanction from the competent authority.

Therefore this expenditure on purchases of the articles of Rs.50,223/- is held under audit objection.

**Paragraph No. 111 Irregularities in the purchase**

When the audit of the Mango Department has been conducted for the year 2003-04 that Mango Department has incurred the following expenditure:

Voucher No.	Amount	Date
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343	45000.00	19.07.2003
344	45000.00	19.07.2003

These purchases are made from Samartha Enterprises , Vengurle because this Co. is the Sole supplier but in this regard no papers were shown to audit. As the total expenditure exceeded Rs.50,000/- it was necessary to invite Tenders. By inviting tenders the benefit of the comparative rates could have been availed of purchases could have been made at cheaper rate. Why this was not done should be explained. And compliance report submitted to audit.

**Paragraph No. 112 Non maintenance of the Registers**

When the audit of the Agriculture School, Lanja has been for the year 2003-04 it has been found that the following important registers are not maintained :

Sr. No.	Form no. of the Register	Rule No.
01)	K. V.89	11.5 ( C )
02)	K. V. 90	11.5 ( D )

As the above important registers are not maintained hence it was not possible to conduct audit.

**Paragraph No. 113: Receipt Books:**

When the audit of Agriculture School, Roha e has been conducted for the year 2003-04 the following drawbacks are noticed while checking the receipt books:

- 1)The Drawing and Disbursing Officer has not verified the no. of the receipts in the Receipt Book and certified accordingly in the receipt book.
- 2) No seal of the University has been stamped on each and every Receipt in the book.
- 3)The receipts issued for more than Rs.500/- the Revenue Stamp should be affixed which have not been affixed.
- 4)As provided in 3.10 K. V Rules double sided carbon should be used but it has not done. These requirements should be complied with and report submitted to audit.

**Paragraph No. 114: Receipt Book :**

When the audit of Coconut Research Station has been conducted for the year 2003-04 the following drawbacks are noticed while checking the receipt books:

- 1)The Drawing and Disbursing Officer has not verified the no. of the receipts in the Receipt Book and certified accordingly in the receipt book.
- 2) No seal of the University has been stamped on each and every Receipt in the book.
- 3)The receipts issued for more than Rs. 500/- the Revenue Stamp should be affixed which have not been affixed.
- 4)As provided in Account code 3.10 K. V Rules double sided carbon should be used but it has not done.

These requirements should be complied with and report submitted to audit.

**Paragraph No. 115 Defects in the Delivery Memos and Yield Books**

While conducting the audit for the year 2003 – 2004 of the Coconut Research, Station Bhatye 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) While writing Delivery Memo two sided carbons have not been used and both sides of carbon should appear on the receipts.
- 3)As per the Rule the K. V. 95 Yield Book has not been filled in. A no. of columns in the yield book is 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.

**Paragraph No. 116 Dead Stock**

The dead stock register of Agriculture Research Station, Shirgaon following irregularities are noticed .

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. 117: Recoveries : while checking Receipt Books of the Agriculture Research Station, Palghar the following receipt book not made on available to audit:**

Receipt page no.	Receipt no.	Amount	Date
203	60715	85/-	08.04. 2003
203	60716	85/-	08.04. 2003
203	60717	138/-	08.04. 2003
203	60718	50/-	08.04. 2003
203	60719	25/-	08.04. 2003
203	60720	220/-	08.04. 2003
203	60721	85/-	08.04. 2003
203	60722	25/-	08.04. 2003
203	60723	85/-	08.04. 2003
203	60724	110/-	08.04. 2003
203	60725	110/-	08.04. 2003
203	60726	220/-	08.04. 2003
203	60727	110/-	08.04. 2003
		<b>1348/-</b>	

The amount of deposit of Rs.1348/- should be recovered after fixation of responsibility upon the concerned. Similarly the Chalans of deposits of the receipt book no. 203, and receipt nos.60787 to 60821 are not made available to audit.

**Paragraph No. 118: Receipt Books**

When the audit of Cattle Breeding farm has been conducted for the year 2003-04 the following drawbacks are noticed while checking the receipt books:

A) The Drawing and Disbursing Officer has not verified the no. of the receipts in the Receipt Book and certified accordingly in the receipt book.

B) No seal of the University has been stamped on each and every Receipt in the book.

C) The receipts issued for more than Rs.500/- the Revenue Stamp should be affixed which have not been affixed.

D) As provided in 3.10 K. V. Rules double sided carbon should be used but it has not done.

These requirements should be complied with and report submitted to audit.

**Paragraph No. 119: Incomplete maintenance of the Advance Register :**

When the advance register has been checked it is maintained prescribed form but it is incomplete. Therefore the recovery of the advances could not be verified. Column no. 6 of the advance register has not been signed. Therefore the full adjustment of the advances could not be verified.

In the Column no. 5 of the advance register the results for taking the advance has not been mentioned.

The Drawing and Disbursing Officer should verify whether the advances granted during the year 03-04 are adjusted and submit the compliance report to audit.

**Paragraph No. 120 : Expenditure on the refreshments:**

Sr. no.	Voucher No. / Date	Amount
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1)	2498/ 31.03.2004	2447.00
2)	2338/ 31.03.2004	5843.00
	Total	8290.00

In the Financial year 2003-04 expenditure has been incurred on refreshment has been uncured while above voucher on refreshment. As required under government resolution Finance Department no. DP/1089/81/92/APPRO, Dated 06.11.1990 and contingency expenditure rules 1965 how long the meeting was continued has not been mentioned. If the meeting is continued beyond three hours they refreshment can be served subject to the condition that not less than 8 members have attended the meeting. But the minutes books was not made available. Therefore the number of member and the time and also whether it was a monthly meeting or otherwise could not be verified. Therefore produce the minutes book a report compliance. Till that time this expenditure of Rs. 8,290/- is held under audit objection.

**Paragraph No. 121: Advance Register**

As provided under rule no. 8.7 of Account Code of 1991 the register the contingency expenditure and the advances sanctioned to the individuals in form no. A.K.30 is necessary to be maintained. This registers are to be maintained by the Drawing and Disbursing Officer and Pay and Account Officer. But both of these officers have not maintained the registers in the prescribed form. In this registers the following defects are notice:

- 1) The voucher no. and date under which the advances are paid are not mention.
- 2) Receipt no. and date of the unspent amount of the advance are not mentioned.
- 3) The Pre-audit squad has not mentioned the bill no. and date and unspent amount while carrying out the adjustment of the advance.

As required under Account Code the advance register should be maintained in the prescribed form and compliance reported to audit.

**Paragraph No. 122: Consumable Register:**

When the vouchers of the botany Department (S.O.P.+ Scheme) were checked for the Financial year 2003-04 defects were notice.

Sr no.	Voucher no.	Date	Details	Amount Rs.
1	1923	30.01.2004	Carpet	425.00
2	2405	17.03.2004	Rol pay	375.00
3	2531	26.03.2004	Globeze & Monthly planner	480.00
4	2533	26.03.2004	CD (R W)	480.00
5	2534	26.03.2004	Board painting	499.00
6	2532	26.03.2004	Label (gatre)	450.00
7	2426	17.03.2004	Table cloth	1220.00
			<b>Total</b>	<b>3929.00</b>

The articles have been purchased vide above vouchers. But the consumable register was not submitted to audit therefore the expenditure could not be verified. This amount of Rs.3929/- is held under audit objection.

**Paragraph No. 123 Non –Submission of vouchers:**

1.As the vouchers were not made available by the office therefore half margine – letter no. 1 dated 05.02.09 was issued but till the end of audit these vouchers were not made available. This is a serious irregularity. As provided under rule 3.51(4) of the account code the vouchers which are passed are not arranged in serial order. Therefore no. of vouchers could not be checked.

2.During the Year 2003-04 be following vouchers may were not made available for verification Voucher nos. 97,151,203,228,232,256,291,293,294,295,296,301,330,331,406,410,418,419,443,445, 482,518,660,685,669,697,698,729,730,738,740,745,744,748,749,758,795,804,806,807,811,810,825,861 ,866,872,873,874,875,876,935,961,962,1011,1014,1035,1060,1068,1105,1106,1136,1137,1138,1139,1140,1146,1158,1158,1159,1160,1161,1163,1164,1165,1176,1192,1195,1196,1201,1202,1203,1204,1242, 1246,1299,1307,1308,1296,1314,1318,1319,1348,1349,1349,1350,1353,1354,1362,1363,1364,1370,1374,1396,1397,1398,1399,1409,1413, 1457,1458 &1459 Total 108 vouchers. Vouchers made not made

available should be traced and produced to audit. This is the responsibility of Drawing and Disbursing Officer which has been neglected by him.

**Paragraph No. 124 : Non passing of the bills by Pay & Accounts Officer:**

When the audit of Frisheries College, Shirgaon fore the year 2003-04 was conducted it seems that sanction for expenditure to the following vouchers were not been granted.

Sr. no.	Voucher No. / Date	Amount Rs.
1)	633 / 17.10.2003	2000.00
2)	880 / 31.12.2003	2807.00
3)	1368/ 31.03.2004	93500.00

When the audit of the above vouchers was conducted it is found that the Pay and Account Officer has not granted sanction neither have signed the relevant bills. Therefore under which rules should be explained and compliance report submitted to the audit. Till that time this expenditure held under audit objection. This expenditure should not affect the annual accounts. Therefore immediate compliance is necessary.

**Paragraph No. 125: Maintenance of the Register of the Accounts of Postage Service Stamps**

While checking the Maintenance of the Register of the Accounts of Postage Service Stamps the following defects are noticed in the registers for the year 2003-04.

- 1) The registers has not been maintained in the form – B and has not been stamped and certified.
- 2) As required under rule no. 27.4 of Maharashtra Agriculture University account code of 1991 it is necessary to maintained stamp account in K.V 176-177 but this has not been maintained accordingly.
- 3) In the registered on pages the figures have been corrected of the over writings. But the corrections are not initialed. The above objection should be complied with.

**Paragraph No. 126: Pending Advances:**

When the register maintained by pre- audit squire for advances for Fisheries College, Shirgaon-Ratnagiri, it has been found that the following advices were outstanding as on 31.01.2004. The list of this advances is closed.

Rule no. 8.1 of Maharashtra Agriculture University account code of 1991 why the action was not taken under this rule should be explained.

Sr. no.	Voucher no. Date	Employees Name	Amount	Details
1	151/29.03.2003	Shri .G.N. KULKARNI	1420	ATMA
2	203/19.06.2003	Shri .H.T.DHHAKER	5000	ATMA
3	466/29.07.2003	Shri .S.T.SHARANGDHAR	13727	ATMA
4	419/18.08.2003	Shri .B.R.KHARTMOL	2900	ATMA
5	445/26.08.2003	Shri .G.N.KULKARNI Shri .S.A.MOHITE	6000	ATMA
6	696/07.11.2003	Shri . H.T.DHHAKER	5000 2000	ATMA
7	729/15.11.2003	Shri .A.V.DEVLALIKAR	6000 1900	ATMA
8	743/18.11.2003	Shri .A.S.PAVSE	3000	ATMA
9	791/03.12.2003	Shri .P.C.RAJE	24500	T. A.
10	806/07.12.2003	Shri .B.R.CHAVAN	1300	ATMA
11	1011/04.02.2004	Shri .S.P.NAIK	480	ATMA
12	1098/13.02.2004	Shri . H.T.DHHAKER	4000 10000	ATMA
13	874/26.02.2004	Shri . B.R.KHARTMOL	2760 480	ATMA
14	11.03.2004	Shri . A.V.DEVLALIKAR	2400	ATMA
15	17.03.2004	Shri .M.S.CHANDGE	2300	
<b>M.B.R.S.</b>				
16	379/11.08.2003	Shri .L.G.KONKANI	325	T.A.

17	518/22.09.2003	Shri .A.S.PAVSE	3480	ATMA
18	866/22.01.2003	Shri .V.R.VARTAK Shri .N.D.CHOGLE	2400 2400	K.V.F.K.

**Paragraph No. 127: Non submission of the original vouchers:**

A half margin memo no. 4 Dated 09.02.2009 was issued on the above subject. But the reply given to this half margin memo is not acceptable to the audit.

- 1) As provided under rule no. 3.59(4) of the account code the vouchers which are passed are not arranged in serial order. Therefore a no. of vouchers could not be checked. It is necessary to arrange the vouchers in serial order in file.
- 2) Instead of the original vouchers of the year 2003-04 of Agricultural Technology Management organization (Atma) the Xerox copies of the vouchers submitted. The list of such vouchers is attached. The original voucher should be made available to the audit. This expenditure should not affect the annual accounts; therefore immediate compliance should be submitted to audit.

**Atma**

Sr no.	Voucher no. Date	Employees Name	Amount	Details
1	151/31.05.2003	Row material	1420/-	
2	203/26.06.2003	Advance	5000/-	
3	406/13.08.2003	Advance	13727/-	S.T.S
4	410/13.08.2003	Electricity bill	4400/-	
5	418/19.08.2003	Travelling charges	785/-	S.A.M.
6	419/19.08.2003	Advance	2900/-	
7	445/27.08.2003	Advance	6000/- 600/-	DR .G.A.K. S.A.M.
8	518/22.09.2003	Advance	3480	A.S.P.
9	660/28.10.2003	Travelling charges	3000/- 490/-	
10	696/05.11.2003	Advance	7000/-	
11	729/17.11.2003	Row material	7900/-	
12	740/18.11.2003	Travelling charges	175/-	ASM
13	743/18.11.2003	Advance	3490/-	
14	804/10.12.2003	Travelling charges	1037/-	
15	806/10.12.2004	Advance	1300/-	BRC
16	811/10.12.2005	Advance	265/-	600 Advance -865 exp.= 265 ASM
17	825/11.12.2006		11062/-	
18	861/22.12.2007	Plastic boatels	495/-	
19	874/29.12.2003	Hiring vehicle	4010/-	
20	961/19.01.2004	Reimbursement	452/-	
21	1011/05.02.2004	Advance	480/-	S.N.D.
22	1032/10.2.2004	Travelling charges	502/-	

Sr no.	Voucher no. Date	Employees Name	Amount	Details
23	1035/10.02.2004	-	550/-	
24	1040/10.02.2004	Chemicals	22980/-	
25	1060/17.02.2004	-	61400/-	
26	1098/23.02.2004	Hiring vehicles	14000/-	
27	1106/27.02.2004	Hiring vehicles	3240/-	

28	1136/05.03.2004 1137/05.03.2004 1138/05.03.2004 1139/05.03.2004	-	27/- 78/- 70/- 70/-	
29	1158/10.03.2004	Apron	1700/-	
30	1164/10.03.2004		2200/-	

31	1176/15.03.2004	Hiring vehicles	2400/-	
32	1192/7.03.2004		12000/-	
33	1306/31.03.2004		475/-	
34	1307/31.03.2004		25/-	
35	1314/31.03.2004		45573/- <u>20000/-</u> 65573/-	
36	1319/31.03.2004		16700/-	
37	1362/31.03.2004	Reimbursement	1900/-	
38	1370/31.03.2004		10050/-	
39	1395/31.03.2004		43607/-	
40	1396/31.03.2004		1200/-	
41	1398/31.03.2004		16812/-	
42	1409/31.03.2004	Stationary	13518/-	
43	1413/31.03.2004		19474/-	

**Paragraph No.128: Submission of the Receipt & Expenditure Accounts of the Students Council and Scholarships:**

A half margin memo no. 3 Dated 09.02.2009 was issued on the above subject. But the reply given to this half margin memo is not acceptable to the audit.

- 1) The receipt and expenditure account for the year 2003-04 of Students Council and its debit should be submitted the audit.
- 2) The accounts of the receipt and payments of the student Scholarship should be submitted.
- 3) This Scholarships sanctioned and receiver from the Social welfare Department and its distribution to the students should be submitted with the list.
- 4) In the Cash book of students council the balance was Rs.446941.35 as on 31.01.2004 but in the bank pass book the balance was shown as Rs.463964.35/- therefore there is a difference of Rs.17023/- because the summary has not been drawn. Therefore the categorization of the amounts could not be understood by the audit.

The summary should be drawn and reconciliation statement should be submitted to audit.

- 5) In the Cash book of the Scholarship as on 31.03.04 there was balance but the monthly summary was not drawn.

The summary should be drawn and reconstruction statement should be submitted to audit.

Why the above accounts were not included the annual account should be explain.

**Paragraph No.129: Purchases of the articles without sanction and without taking entries:**

When the audit of the Stationary Department for the Financial year 2003-04 was conducted the following defects are noticed.

- 1) Stationary purchased the vide Voucher no. 1227 dated. 29.03.2009 for Rs.8029/-

The above purchases have been made vide above voucher. For these purchases sanction orders from the competent authority has not been made available. Therefore how the purchases have been made of the stationary without sanction. This should be explained and compliance report submitted. Till that time the expenditure of Rs.8019/- for the purchase of the stationary is held under audit objection.

**Paragraph No.130: outstanding recoveries of credit sale;**

During the financial year 2003-04 the recovery of Rs.78,708/- was outstanding and this amount has not been recovered till today. What action has been taken by the office for the recovery should be satisfied to the audit and the outstanding amount should be recovered and compliance report submitted to the audit.

**Paragraph No.131 History Book;**

When the History Book for the year 2003-04 has been checked the following defects are noticed.

- 1) The History book of the vehicle K.V. form no. 83 under provision of University Account Code 1991 has not been maintained in the prescribed form. In the existing History book the column have been drawn and columns are not written as per the prescribed form.
- 2) The History book has not the checked and signature of he Officer Incharge are not taken. Which is a serious irregularity. Therefore the reasons for this should be clarified.

The above defects should be explained and the defects should be rectified and compliance report submitted to the audit.

**Paragraph No.132: Expenditure without Administrative Sanction:**

Sr no.	Voucher No. / Date	Amount	Details
1)	158 /21.06.2003	5000.00	Purchases of Postage Stamp
2)	1167/ 11.03.2004	2000.00	Purchases of Postage Stamp
3)	1043/20.02.2004	5000.00	Purchases of Postage Stamp

When the above bills were audited it has been found that above expenditure has not been given Administrative Sanction but the expenditure has been incurred. The sanction file of the expenditure has not been made available to the audit. Whether the office note for the sanction to the expenditure was prepared or otherwise, for that the audit should be satisfied. Till that time the expenditure of Rs. 12000/- for the purchase of the stationary is held under the audit objection.

**Paragraph No.133: Advance Register (Agriculture Research Station, Karjat)**

As provided under rule no. 8.7 of Account Code of 1991 the register the contingency expenditure and the advances sanctioned to the individual in form no. K.V. 30 is necessary to the maintained. This registers are to be maintained by the Drawing and Disbursing Officer and Pay and Account Officer. But both of these officers have not maintained the registers in the prescribed form. In this registers the following defects are noticed:

- 1) The voucher no. and date under which the advances are paid are not mentioned.
- 2) The Pre-audit Unit has not mentioned the bill no. and date and unspent amount while carrying out the adjustment of the advance.

As required under Account Code the advance register should be maintained in the prescribed form and compliance reported to audit.

**Paragraph No.134 : Telephone Bills ( Rule No. 27.1)**

146/ 21.6.2003 telephone bill for Rs.2914/-.

When the telephone register for the year 2003-04 of the Agriculture Research Station, Karjat was checked in form no. K.V. 170 it is found that the above bill for the period from 1.04.03 to 31.05.03, it is for total 2296 calls. But in the telephone register only 75 calls are registered. A total number of 2221 calls were not registered in the telephone register. Therefore the audit could not verify the details of the call as to whom and why and whether private or official calls. The details of the above calls should be complain with till that time the expenditure of Rs.2914/- for the purchase of the stationary of the audit objection.

**Paragraph No.135: Non - maintenance of up to date register of residential distribution:**

The register of distribution of residential quarters to the employee has not been maintained up to date, therefore it was not possible for Audi as to the no. of employees to whom residential quarters are provided during the year 2003-04 and what is the no. of employees residing in the quarters, and no. of quarters are vacant. This should be clarified.

Therefore for the year 2003-04 the recovery of the house rent and other charges could not be reconciled.

**Paragraph No.136 : Report of the Dead Stock Register verification :**

When the dead stock register for the year 2003-04 of the Regional Fruit Research Station, Vengurla, has been verified it is found that the physical verification of the stock was not conducted. Therefore whether the dead stock articles were safe or otherwise during the year 2003-04 could not be verified. Action should be taken against the stock Verification Officer and report submitted to the audit.

- 1) Dead stock of I.C.AR. Scheme.
- 2) Dead stock register of I.C.AR. Scheme.

**Paragraph No.137:Regional Fruit Research Station (Mango Farm) (Cashew Farm)**

While conducting the audit for the year 2003-2004 of the Regional Fruit Research Station, Department Vengurla the following irregularities are noticed:

A) 1) As provided in the rule No. 11.12 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 double sided carbons has not been used and both sides of carbon should appear on the receipts.

3)The page no. of cultivation sheet has not been written.

B) 1) The registers are not maintained in prescribed form of Account Code.

The registers of K.V. 85,86,87,88,89,90,91,92,93 have not been maintained or in other forms or in any other form. Therefore the as seta of the University could not be verified. This forms of the registers should be obtain for the University and the registers maintain under rules.

**Paragraph No.138 Non obtaining of the Securities:**

From the employees handling Cash the Securities of Rs.3000/- in Regional Fruit Research Station, Department Vengurla has not been obtained under rule 3.38 of chapter 3. Maharashtra Agriculture Code of 1991.

How they are allowed to handle cash without obtaining the security. This should be explain by Drawing and Disbursing Officer.

As provided under rule 3.38 of chapter 3. Maharashtra Agriculture University Account Code of 1991, the security should be obtained from the cashier and the employees handling postage stamps and stores immediately. Otherwise the drawing and Disbursing Officer will be held responsible for this irregularity.

**Paragraph No.139: Non submission of chalan with Pay Bills :**

When the vouchers of the salary bill of 2003-04 were checked in that it is found that the chalan of the deduction deposit of this Chalan under relevant head of account were not available with the bills. Therefore explain whether the recovery of the pay bill, were paid to the concerned of the Office. For e.g. L.I.C., Kokan Agricultural University Society, Professional Tax etc. as the Chalan were not submitted it could not be confirmed it to what has happened to this amount.

The D.D.O. should take proper action regarding the chalan of the recoveries made during 2003-04 and submit report to the audit.

**Paragraph No.140: Non obtaining of Security from the employees:**

From the employees handling Cash the Securities of Rs.5000/- and Rs.3000/- from employees handling service Postage Stamp have in not been obtained under Rule 3.38 of chapter 3 Maharashtra Agriculture e Account Code of 1991.

Till financial year under audit up till now the securities from the employees handling Cash, Stores and Service Postage Stamp have not been obtained.

As provided under rule 3.38 of chapter 3 Maharashtra agriculture University Account code of 1991, the security should be obtained from the cashier and the employees handling postage stamps and stores immediately or otherwise the drawing and Disbursing Officer will be held responsible for this irregularity. The kind of irregularity should be discontinued.

Now as provided under the rule from the persons holding the post of cashier, Storekeeper person handling the stamps security should be obtained and the compliance report submitted the audit.

**Paragraph No.141: Bills not passed by Pay & Accounts Officer:**

When the audit of Agriculture Research Station, Phondaghat for the year 2003-04 was conducted it seems that sanction for expenditure to the following vouchers there not been granted.

Sr. No.	Voucher No. / Date	Amount
1	32/ 04.06.2003	600.00
2	62/10.07.2003	365.00
3	92/19.08.2003	988.00
4	109/16.09.2003	830.00

When the audit of the above vouchers was conducted it is found that the Pay and Account Officer has not granted sanction neither have signed relevant bills, therefore under which rules should be explained and compliance report submitted to the audit. Till that time this expenditure is held under audit objection. This expenditure should not affect the annual accounts. Therefore immediate compliance is necessary.

**Paragraph No.142: Non submission of the vouchers:**

Till the time the audit was completed the vouchers were not made available for verification.

1. As provided under rule 3.51(4) of the account code the vouchers which are passed are not arranged in serial order. Therefore a no. of vouchers could not be checked.
2. During the Year 2003-04 be following voucher may were not be available for verification. Vouchers no. 9,143,159,167,170,182,199,204,229,230,231,337 and 237 total 13 vouchers. Vouchers made not were available this voucher should be tress and produced report the audit. This is the responsibility Drawing and Disbursing Officer which has been negated by him.

**Paragraph No. 143 : Bills not passed by Pay & Accounts Officer ( Agriculture Research Station Palghar):**

When the audit of Agriculture Research Station, Palghar for the year 2003-04 was conducted it seems that sanction for expenditure to the following vouchers there not been granted.

Sr. No.	Voucher No. / Date	Amount
1	384/19.03.2004	48300.00
2	98/10.07.2003	3826.00

When the audit of the above vouchers was conducted it is found that the Pay and Account Officer has not granted sanction neither has signed relevant bills. Therefore under which rules should be explained and compliance report submitted to the audit. Till that time this expenditure held under audit objection. This expenditure should not affect the annual accounts. Therefore immediate compliance necessary.

**Paragraph No.144: Non submission of the vouchers (Cattle Breeding Fram Nileli) :**

Till the time the audit was completed the vouchers were not available for verification.

1. As provided under rule 3.51(4) of the account code the vouchers which are passed are not arranged in serial order. Therefore a no. of vouchers could not be checked.
2. During the Year 2003-04 be following vouchers were not made available for verification. Vouchers no. 224 to 287 total 64 vouchers, were not available made these voucher should be traced and produced for the audit. This is the Responsibility Drawing and Disbursing Officer who has been neglected.

**Paragraph No.145: Defects in the cash book:**

When checking the main Cash book was checked the following serious irregularity have been noticed.

- 1) As provided to under rule 12 of Account Code it is necessary on the last date of the month the statement of the reconciliation of he balance and the bank balance is necessary to be recorded. From April 2003 to October - 2003 this reconciliation has not been recorded. Therefore explain as to why the reconciliation was not taken with bank pass book balance.
- 2) Without bank balance reconciliation how the balance has been workout should be explained.
- 3) Account code rule no 3.12 It is the responsibility of D.D.O. and Pay and Account Officer to prepare the reconciliation statement but it was not done. This should be explain.
- 4) As provided under rule 3.51 (3)(4) of the account code, after sanction of the bill, vile making the payment of the cheques the entries in the cash book should be taken as per the serial no. of the vouchers. Which has not been done. Entries in the cash book are not taken as per the serial no. as per the cheques this is a serious irregularity. Therefore obtain explanation from the concerned.
- 5) As per rule no. 3.44 its seems from the cash books that not issued at time after receipts from University. Complai with the audit objection and complain with the audit.

**Paragraph No.146: Register of the Government Service Stamp – Form - B.**

The following drawbacks are noticed while checking the Register of the Postage Service Stamp Register in form B.

- 1) In the month selected for the audit a number of corrections have been noticed in the register but the corrections are not signed or initialed.
- 2)The stock of the Register of the Stamp 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.147: Maintenance of Advance Register (Cattle Breeding Farm, Nileli)**

As provided under rule no. 8.7 of Account Code of 1991 the register of the contingency expenditure and the advances sanctioned to the individuals in form no. K.V. 30 is necessary to the maintained. This registers are to be maintained by the Drawing and Disbursing Officer and Pay & Accounts Officer. But both of these officers have not maintained these registers in the prescribed form. In this registers the following defects are notice:

- 1) The voucher nos. and date under which the advances are paid are not mentioned.
- 2) The Pre-audit Unit has not mentioned the bill no. and date and unspent amount while carrying out the adjustment of the advance.

As required under Account Code the advance register should be maintained in the prescribed form and compliance reported to audit.

**Paragraph No.148: Adjustments of the advances:**

Sr no.	Name	Advance Amount Rs.	Bill Amount	Outstanding Amount Rs.
1)	Dr. S. G. Shirsath	52000.00	22116.00	29884.00

As detailed above the employees of Cattle Breeding Farm, Nileli were sanctioned advance during the financial year 2003 – 04 but the expenditure bill was of the amount less than the advance hence it is necessary to recover the balance amount under Rule 3.57 of Account Code but this amount was not recovered fully from the concerned which should be recovered and compliance reported to audit.

**Paragraph No. 149 :Bills not passed by Pay & Accounts Officer:**

When the audit of Soil conservation Research Station, Awashi for the year 2003-04 was conducted it seems that sanction for expenditure to the following vouchers were not granted.



Sr. no.	Voucher no. / date	Amount Rs.	Details
1)	75 / 16.10.2003	61738.00	M. and S.

When the audit of the above voucher was conducted it is found that the Pay and Account Officer has not granted sanction neither has signed the relevant bills. Therefore under which rules the amount has been submitted should be explained and compliance report submitted to the audit. Till that time this amount of expenditure is held under audit objection. This expenditure should not affect the annual accounts. Therefore immediate compliance is necessary.

**Paragraph No.150: Purchase of the Cashew Drying Oven and Steam Boiler for Rs.230809/-**

The Cashew Drying Oven and Steam Boiler was purchased for Rs.230809/- for which the Tender Notice was published on 23<sup>rd</sup> September,2003. But only one tender was received against this tender notice. In this regard the following audit objections are raised:

- 1) As only one tender was received then it was necessary to call for the tenders again but without doing this the purchases were made.
- 2) The supply orders were placed on 5.3.2004 the payment was made on 20.5.04 but under the terms the terms & conditions the Security Deposits of Rs. 11,600/- was not obtained within the prescribed time limit, it was received on 25..3.2004. Therefore offer proper clarifications to these audit objections.

**Paragraph No.151: Expenditure of Rs. 5,15,905 /- on purchase of Garden Tractor/ Power Tiller/ and Equipments etc.**

For purchase of the Garden Tractor/ Power Tiller/ and Equipments etc. the tenders notice was published on 23<sup>rd</sup> September, 2003. These Garden Tractor/ Power Tiller/ and Equipments etc were purchased from funds allotted under I.C. R. Scheme from M/ S M. I. D. C Ratnagiri.

The estimated expenditure was sanctioned was Rs. 4.50 lakh. In this regard the following audit objections are raised:

- 1) (i) Two tenders for Garden Tractors and for 3 items out nout of 10 items of Equipments, three tender rates and for the remaining items only one tenders rates were received.  
(ii) For Power Tiller only one tender was received. Even for 8 items only one tender was received.  
(iii) For Power Raper and Equipments 1 – 3 tenders were received  
When the Tender received were less then it was necessary to call for the tenders again but without doing this the purchases were made and the bhenefi of the comparative rates were not avoited of.
- 2) The estimated expenditure of Rs.4.50 lakh was sanctioned but the expenditure of Rs.5,15,904/- was incurred which was more than 10%of the estimated sanctioned expenditure. Therefore I was necessary to obain revised sanction, which has not been done.
- 3) Paymen has made by D. D. on 22.3.2004 but the stamped was received on 21.6.04 means three month late. Clarifications should offered for their delay.
- 4) The Bills and receipts are no defaced properly.

**Paragraph No.152 : Purchase of the Pesticides and fungus destroyer Rs.40020:**

The Associate Director Research, Regional Fruit Research Station, Vengurla granted sanction Vide RFRS /A/ 3334//2003, dated 12.11.2003 granted sanction to estimates and accordingly the quotations were invited but only two quotations were received. The Drugs worth Rs.38120/- was purchased from Mahalaksmi Sheti Vikas, Centre Kolhapur and from the Chief Shr Khanolkar Drugs worth Rs.1900/- were purchased. In this regard the following audit objections are raised:

1)As only two quotations were received then it was necessary to call for the quotations again but without doing this the purchases were made.

2)The rates of Mahalaksmi Sheti Vikas Centre Kolhapur were accepted but he did not supply the drugs. Therefore from the supplier at serial no. 2 the drugs were purchased at the rate quoted by the first supplier. But no action was taken against the supplier who failed to supply.

A silent letter has be obtained from the first supplier that he is unablele to supply, But it is not mentioned as to which item will not be supplied. Inspite of the above draw backs purchases have been made. For want of this clarification this expenditure is held under audit objection.

**Paragraph No.153: Factual Report on the Loss of the Survey papers in the heavy rain fall of 26<sup>th</sup> 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.154 About action taken :**

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

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

No. –EST. 3/ Dr. Balasaheb Sawant /KAC/ M D/323(A) dated 31<sup>st</sup> March 2010

**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 Krishi Vidyapeeth, Dapoli,, District Ratnagiri.
2. Audit Officer, Local Fund, Accounts, Konkan Krishi Vidyapeeth, Dapoli, District Ratnagiri.

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

**Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI**  
**Receipt & Expenditure Statement of Accounts for the year of 2003-2004 K.V. Form 35**

		<b>RCEIPT</b>		<b>EXPENDITURE</b>
<b>1) Opening Balance (Annexure -A)</b>		<b>123048785.40</b>		
<b>2) Revenue Receipt (Annexure-B)</b>			<b>1) Revenue Receipt (Annexure -C)</b>	
Total Non Plan		40148275.72	Total Non Plan	211170766.74
a) 01 Crop Husbandry	35779404.12		a) 01 Crops Husbandry	183524341.7
b) 03 Animal Husbandry	1216299.10		b) 03 Animals Husbandry	4
c) 05 Fishery Husbandry	3152572.50		c) 05 Fishery Husbandry	10034034.00
d) University Fund		43939468.00	d) Under Plan	17612391.00
e) Revenue Account			e) Atma	1161235.00
f) Plan			f) Revenue Expenditure	49039457.70
g) Employment Guarantee Scheme		78405.00	g) ICAR, Central Government & NATP	36303284.75
h) From Revenue		15015.00	1) ICAR	
i) NARC		10352893.55	2) Central Government	26194932.75
j) Central Government		1540970.00	3) NATP	
k) NATP		20861.00	h) Sponsored Scheme	2618782.00
l) Sponsored Scheme		35000.00	i) Employment Guarantee scheme	15015.00
Earn & Learn		1326953.00	m) University fund & revenue fund	7489570.00
		7200.00		35292726.50
<b>Total Revenue Receipt</b>		<b>97465041.27</b>		<b>345731892.94</b>
<b>3) Capital Receipt (Annexure -D)</b>			<b>2) Capital Account (Annexure -D)</b>	
Non Plan			1) Total Non Plan	2642914.00
01Crops Husbandry		27200.00	a) 01 Crops Husbandry	2547087.00
NATP		7596.00	b) 03 Animal Husbandry	0.00
Expenditure from Revenue Receipt		5406.00	c) 05 Fishery Husbandry	95827.00
			2) Plan	7589974.00
			3) ICAR, Central Government & NATP	12113735.00
			a) ICAR	2591872.00
			b) Central Gov. Sponsored Scheme	74593.00
			c) NATP	9447270.00
			4) State Government Sponsored	86500.00
			5) Sponsored	85895.00
			6) Expenditure in Revenue Capital	3190771.00
			7) Atma	22488.00
<b>Total Capital Account (Annexure -D)</b>		<b>40202.00</b>	<b>Total Capital Account (Annexure -D)</b>	<b>25732277.00</b>

<b>4) Suspense Account (Annexure -E)</b>			<b>3) Suspense Account (Annexure -E)</b>		
Non Plan- 01Crops Husbandry		1000000.00	1) Non Plan- 01 Crops Husbandry 2) Expenditure for the revenue receipts		101273.00 4877.50
		<b>1000000.00</b>			<b>106150.50</b>
<b>5) Salary suspence (annexure -e)</b>			<b>4) Salary suspence (annexure -e)</b>		
1) Non Plan a) 01Crops Husbandry b) 03 Animal Husbandry 2) Plan a) 01Crops Husbandry 3) ICAR 4) Central Government 5) NATP 6) Revenue	30225240.0 0 891839.00	31117079.00	1) Non Plan a) 01Crops Husbandry b) 03 Animal Husbandry 2) Plan a) 01Crops Husbandry 3) ICAR 4) Central Government 5) NATP 6) Revenue	30225240.00 891839.00	31117079.00
		507426.00 1522278.00 109141.00 264227.00 12874095.00		507426.00 1522278.00 109141.00 264227.00 12874095.00	
		<b>46394246.00</b>			<b>46394246.00</b>
<b>6) Advances (Annexure -E)</b>			<b>5) Advances (Annexure -E)</b>		
1) Non Plan a) 01Crops Husbandry b) 03 Animal Husbandry c) 05 Fisheries Husbandry 2) Plan a) 01Crops Husbandry 3) ICAR 4) Central Government 5) NATP 6) Sponsored 7) Revenue 8) University Fund 9) Atma	912241.00 28050.00 50100.00	990391.00	1) Non Plan a) 01Crops Husbandry b) 03 Animal Husbandry c) 05 Fisheries Husbandry 2) Plan a) 01Crops Husbandry 3) ICAR 4) Central Government 5) NATP 6) Sponsored 7) Revenue 8) Atma	1000891.00 23500.00 52500.00	<b>1076891.00</b>
		25271.00 105903.00 21050.00 51216.00 118250.00 490150.00 4500.00 19406.00		30508.50 120715.50 21050.00 51215.00 118250.00 359024.00 19406.00	
		<b>1826137.00</b>			<b>1797060.00</b>

<b>7) Deposites (Annexure -F)</b>			<b>6) Deposites (Annexure -F)</b>		
1) Non- plan		2149605.00	1) Non- plan		1571855.00
a)01 01Crops Husbandry	2147502.00		a)01 01Crops Husbandry	1571855.00	
b)03 Animal Husbandry	0.00		b)03 Animal Husbandry	0.00	
c)05 Fisheries Husbandry	2103.00		c)05 Fisheries Husbandry	0.00	
2) ICAR		87.00	2) ICAR		4628.00
3) Revenue		135213.00	3) Revenue		176000.00
4) University Deposites fund		475000.00	4) Sponsored scheme		25000.00
		<b>2759905.00</b>			<b>1777483.00</b>
<b>8) Recoverable Deposits (Annexure -A )</b>			<b>7) Recoverable Deposits (Annexure -A )</b>		
1) Non Plan – 01Crops Husbandry			1) Non Plan – 01Crops Husbandry		
		<b>0.00</b>			<b>0.00</b>
<b>9) Other Recoveries (Statement -P)</b>			<b>8) Other Recoveries (Statement -P)</b>		
1) Non Plan		48512367.00	1) Non Plan		52386052.00
a) 01Crops Husbandry	46104717.0		a) 01Crops Husbandry	48080770.00	
b) 03 Animal Husbandry	0		b) 03 Animal Husbandry	2104829.00	
c) 05 Fisheries Husbandry	770530.00		c) 05 Fisheries Husbandry	2200453.00	
2) Plan	1637120.00		2) Plan		
a) 01Crops Husbandry		530444.00	a) 01Crops Husbandry		244879.00
3) ICAR		1807429.00	3) ICAR		950734.00
4) Central Government		2075.00	4) Central Government		2075.00
5) NATP		14379.00	5) NATP		14379.00
6) University Fund		614625.00	6) Revenue		7748195.00
7) Revenue		10697040.00	7) University Fund		608275.00
<b>Total</b>		<b>62178359.00</b>	<b>Total</b>		<b>61954589.00</b>
<b>10) Scholarship (Annexure -H)</b>			<b>9) Scholarship (Annexure -H)</b>		
1) Non Plan		5359.00	1) Non Plan		260799.00
a) 01Crops Husbandry	5359.00		a) 01Crops Husbandry	208548.00	
b) 05 Fisheries Husbandry	0.00		b) 05 Fisheries Husbandry	52251.00	
3) ICAR		2270.00	2) Under Plan		198024.00
4) University Fund		22555.00	a) 01Crops Husbandry		530311.00
5) Government Refunded			3) ICAR		147036.00
			4) Sponsored Prices/ Scholarship		0.00
		<b>30184.00</b>			<b>1136170.00</b>

11) Grant a) Non Plan b) Plan 12) ICAR Grant ( Statement 2) 13) ICAR Scholarship (Statement 14) Atma 15) Sponsored Scholarship Scheme 16) Sponsored Scholarship (Statment) 17) National Service scheme 18) Employee Guarantee Reimbursement 19) Horty Development Scheme EGS 20) Employee Guarantee Scheme		224737000.00 14474000.00 54299025.00 442640.00 32500.00 200000.00 3636025.00 226100.00 0.00 0.00 15015.00	10) National Service Scheme a) Regular b) Special c) Other	64918.00 63736.00 9000.00	137654.00
<b>Total Grant</b>		<b>298062305.00</b>	<b>Total National Service Scheme</b>		<b>137654.00</b>
21) Revolving Fund 22) Revolving Fund 23) From Revenue Collection RF 24) Leave Contribution 25) Transfer from Mali Training Centre, 26) Goregoan to TMBRS Mumbai	4399543.85 33784.00	<b>4433327.85</b>	11) Sponsored Scheme Refund 12) ICAR Scheme Refund 13) Plan Refund 14) Non Plan Refund 15) Grant MGAJV Kosbad 16) Kosbad Hill Agril. School Grant 17) Revolving Fund 18) Self Employment Refund 19) Konkan Confrance & Exibution 20) Closing Balance		<b>779593.22</b>  <b>2013000.00</b> <b>1216000.00</b> <b>1322000.00</b> <b>4942499.00</b>  <b>142197877.86</b>
<b>Gross Total</b>		<b>637238492.52</b>	<b>Gross Total</b>		<b>637238492.52</b>

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 2003-2004**

		<b>RCEIPT</b>		<b>EXPENDITURE</b>
1) Opening Balance				
a) S.B.I. 391				
b) RDCC KKV Bank Account No. 251				
RDCC KKV Bank Account No 2756	21171906.56	75239080.01	1) Inter Office Remittance	
RDCC KKV Bank Account No. 88	31109344.55		1) Office of Vice Chancellor	320713000.00
Bank of India	627218.00		2) A.C.D. Dapoli	80300000.00
c) Investment	1274472.90		3) Aavashi	75150000.00
	54564.00		4) CES Wakvali	1820000.00
	21001574.00		5) Ratnagiri	35300000.00
2) Maharashtra State Grant			6) T.C.D. Repoli	32050000.00
1) 01 Crops Husbandry Non Plan			7) Agriculture School Roha	1700000.00
2) 03 Animal Husbandry Non Plan	196825000.0	239211000.00	8) Areca nut Research Staion, Shrivardhan	2790000.00
3) 05 Fishery Husbandry Non Plan	0		9) Agriculture School Lanja	430000.00
4) 01 Crops Husbandry under Plan	9910000.00		10) R. F.R.S Vengurla	4790000.00
3) ICAR Grant (Statement 2)	18002000.00		11) C. B. F., Nileli	18800000.00
4) ICAR Scholarship (Statement 1 )	14474000.00		12) A.R.S. Phondaghat	2750000.00
5) Sponsored Scheme Statement		54299025.00	13) Mango S. Sub-Centre Girye	2325000.00
2 National Service Scheme Grant		442640.00	14) PAO BVC, Parel	1750000.00
1.) Employment guaranty scheme		3636025.00	15) T.M.B.R.S. , Mumbai	9350000.00
2)Atma			16) A.R.S. Panvel	2555000.00
		15015.00	17) A.R.S. Palghar	6980000.00
		32500.00	18) A.R.S. Mulde	4725000.00
6) Other Scholarship (Nastata)		200000.00	19) R. A.R.S Karjat	2250000.00
7) National Service Scheme Grant		226100.00	20) K.V.K Shirgaon.	20900000.00
			21) C.A.E.T. Dapoli	2548000.00
				11450000.00

		<b>RCEIPT</b>		<b>EXPENDITURE</b>
8) Revenue Receipt			2) Grant in aid	
Interest of Investment ( University Fund)	2503777.00	43479056.00	Agriculture School Kosbad Hill	1322000.00
Interest of Investment (Scholarship Prize )	22555.00		M.G.A.J. School Kosbad	1216000.00
Investment Interest ( Lower Level Agriculture Education	85715.00		3) Other Expenditure	
Investment Interest ( NARC Revenue)	226848.00		Bank Commission & Other Expenses	9685.50
Investment Interest ( sponcered Scheme)	15900.00		4) Agroforeshtri Rvolvinf Fund IOR	
Investment Interest Revenue Receipt	41720.00			40500.00
Investment Revenue Receipt	3281000.00		5) Refund	
Transferred from RDCC Bank Revenue Receipt	32000000.00		a) Non Plan Refund	1517000.00
Revolving Revenue From RDCC Bank	2586000.00		1) 01 Crops Husbandry Plan	496000.00
Revenue Income Receipt	45179.00		2) 03 Animal Husbandry Plan	
SBI Account No. 251 Interest	353062.00			10599.00
SBI Account No. 2756 Interest	70839.00		b) ICAR Refund	
Educational Revenue Income	1757275.00		1) Crop Administration Farms Participation Demonstration Come Training (NARC)	363289.52
UGPG ICAR Enterance Fees	70000.00		2) IVLP VENGURLA SESA FUND	33509.00
University Institutional Charges	419186.00		3) EVALUATION OF DEEP IRRIGATION (1997-98 to 2000-2001)	72728.00
9) House Building Advance			4) WORK ON EXTANTION EDUCATION SYSTEM (GOI)	5066.00
10) House Building Advance Revenue	257930.00	312500.00	5) Documentation Of Indigenous Knowledge (GOI)	37359.00
Principal	37845.00	295775.00	6) Studies Factor Controlling Induction Of Somaitage Ambroginiosis And Knolling Of Magoge Throw Wige	16533.00
Interest			7) Ddo Direct Of Extantion	201760.70
11) Permnan Advance				38749.00
12) Other Receipt		4500.00		
UGC Pay Scale Recovery	400000.00			
Recovery House Rent	5520.00	964317.00		295775.00



RDCC Bank Account No 13740	20440.00		,New Delhi State level		312500.00
, Ratnagiri			Training Course on post		
Conveyance Allowance,	71945.00		Harvest		
Wakavali	75000.00		8) Agro Climatic Regional		91655479.29
Tender Deposits	221.00		Planning Zone No. 12	27263338.34	
Other Income			9) National Training Course	28882462.05	
	366666.00		Integrated Farming System ,	57521.00	
Royalty Charges	3050.00		New Delhi. (GOI)	1432247.90	
Rent of Notice pay at	5000.00		6. H.B.A. Tranfers to		
registration	6350.00		Government	0.00	
World Food Day	10125.00		7. House building advance Grant	34019910.00	
Flag Day			Distributions		
Subsidy Received			8. Closing Balance		
			a) SBI 391		
			b) RDCC KKV Bank Account		
			No. 251		
			c) RDCC KKV Bank Account		
			No. 2756		
			d) RDCC KKV Bank Account		
			No. 88		
			e) Bank of India		
			f) Investments		
<b>Gross Total</b>		<b>418357533.01</b>	<b>Gross Total</b>		<b>418357533.01</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. BALASAHEB SAWANT KONKAN KRISHI VIDYAPEETH, DAPOLI**  
**Annual Account for the year of 2003-2004**  
**Statement showing Refund of unspent Amount**

Sr. No.	Scheme	Amount (Rupees)
1.	Workshop on Extantion education system(GOI)	72728.00
2.	Documentation of in knowlage(GOI)	5066.00
3.	Studies factor controlling induction of Somatage Embrayginesses and Cloning of Mangoes through Vege	37359.00
4.	Evaluation of drip irrigation (1997-1998 to 2000-2001) ICAR	33509.00
5.	DDO Direct of extantion , New Delhi State Level Training Course on Post Harvest Handling & Prosesing of Harticulture Crops	16533.00
6.	Agroclimatic Regional planning Zone no. 12	201760.70
7.	Maharashtra Govt. plan 2002-2003 01 Crop Husbandry Excess amount Ralease RS. 9.77 Lac Unspent amount Rs. 5.40 Lac 03 Animal Husbandry	2013000.00
8.	Crop Administration Farms participation Demonstration come training (ICAR)	10599.00
9.	National Training course intigrated farm system , New Delhi (GOI)	38749.00
10.	IVLP , Vengurla (sase fund)	363289.52
	<b>Total Amount</b>	<b>2792593.22</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account fro the year 2003-2004**  
**Receipt of Grants from ICAR Scheme (Statement -1)**

Sr. No.	Name of Scheme	Receipt of Grant
2.	Starting Of Agromet Servises , Dapoli (GOI)	357358.00
3.	ICAR Review Committee	100000.00
4.	Biotechnological Approach For Production And Cultivation	479000.00
5.	Agroiko System (NATP) TAR IVLP , VENGURLA	816675.00
6.	Monitarng And Evaluation Assignment Of ITD Under NATP	175750.00
7.	NTP Sub Project (TOE)	83000.00
8.	Krishi Vidynan Kendra Shirgaon	2959464.00
9.	NATP on Plant Diversity	322900.00
10.	NEED Base Research Assistance To Voliantory Center	30000.00
11.	Voliantory Assistance To Acide Reque Center	15000.00
12.	Application Of Stenilie Insect Red Palm weevil In Coconut, Dapoli	601946.00
13.	NATP Development Efforts onthorids	825000.00
14.	Sentrally Sponsored Integrated Devleptment Program Oh Cashew Model Clonal Garden , vengurla	99647.00
15.	NATP strengthening OF Library Information Network	4050000.00
16.	NATP ECONOMIC Analysis Of Rise Best Cropping System , Karjat	162000.00
17.	NAPT Mechanization Of Experiment at plots Plants , Wakvali	5037000.00
18.	Determination Of Scotting Rate And Quality Of Foreign Fish	515100.00
19.	NATP Shrimp And Broad Stock Development Breeding Under Captive Conditions ,Shirgaon.	50000.00
20.	Staring Of Agromet Experiment Service Center (GOI)	207956.00
21.	Development And Strengthening Of SAUS	10300000.00
22.	PAT / ADB Project On Hybrid Rice For Producing Post Harvest Studies On Hybrid Rice	10000.00
23.	NATP Modernization Of Instruction Fish / Shrip Farm	4849500.00
24.	Fore Worning Of Tea Moascito Bag In Cashew	51800.00
25.	FLD(O) RABI KVK , Shirgao	31606.00
26.	Anthropometrics Survey And Agronomic Studies On Agriculture Equipment	741353.00
27.	Use Of Print Media In Technology Transfer (GOI)	161000.00
28.	REMANDATING ZARS / Additional Function On KVK Karjat	613168.00
29.	FLD(O) Karjat	2948.00
30.	Improvement Of Drumastic Wakvali	157300.00
31.	NATP On Mussel Mari Culture	80000.00
32.	Use Of Sapota Seed	162300.00
33.	Soil characterization And Resource Management	165616.00
	Integrated Development on Spaises	75000.00
	<b>Total A</b>	<b>34289387.00</b>

<b>Sr. No.</b>	<b>Name of Scheme</b>	<b>Receipt of Grant</b>
1	AICRP on sub topical Fruits Vengurla	2763000.00
2	AICRP on Agronomic Research Project Karjat	3057000.00
3	AICRP on Agro forestry	1350000.00
4	AICRP on Tuber Crop, Wakvali	614000.00
5	AICRP on Rice Improvement Project Karjat	4888214.00
6	AICRP on Spices Crop	1223100.00
7	AICRP on weed Control	839000.00
8	AICRP on Water Management	1869500.00
9	AICRP on Agro metrology Dapoli	932750.00
10	AICRP on Cashew Vengurla	808000.00
11	Rawe	604074.00
12	AICRP on Palm Bhatye	572000.00
13	AICRP on Palm Mulde	479000.00
14	AICRP on Aride Legume	10000.00
	<b>Total B</b>	<b>20009638.00</b>
	<b>TOTAL AMOUNT A+B</b>	<b>54299025.00</b>
	<b>ICAR Scholarship</b>	
1	PG Fellowship(JRF)	295200.00
2	MCM Scholarship(ICAR)	19040.00
3	Award for Senior Fellowship (ICAR)	11900.00
4	GOI Scholarship to BC Student	86500.00
5	Best Teacher Award	30000.00
	<b>Total ICAR Scholarship</b>	<b>442640.00</b>
	<b>Gross Total</b>	<b>54741665.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account fro the year 2003-2004**  
**Receipt of Grant for Sponsored Schemes (Statement -2)**

Sr. No.	Name of Scheme	Receipt of Grant
1	Centrally Sponsored Scheme For Mashrum Development	6000.00
2	Yeshavantrao Chavan Open University	480730.00
3	Ashwamedh 2004	6875.00
4	Constriction Of Veterinary Nu Clear Medicine Center At BVC ,Parel	35224.00
5	Pilot Project At KLS ,Panvel	13000.00
6	Evaluation Of Care Best For GG Sound Best Formulation	20000.00
7	Ispat Industries Private LTD.	401595.00
8	Human Resourse Development	50000.00
9	Centrally Sponsored Cashewnut Development Training Class	98974.00
10	Testing And Trails	730000.00
11	Use Of Mango Soap	315550.00
12	Farms Participate Demonstration Cum Training	249500.00
13	Training On Animal Husbandry	7000.00
14	Weekly Agricultural Program	15000.00
15	National Review Workshop And Remandated ZARS. For Functioning Of KVK	65129.00
16	Stock Holder Workshop ,Karja	10.00
17	Nature Convantion	27550.00
18	Training Class Spaices Production And Processing	27000.00
19	Seminar On Cashew Crop Administration	15000.00
20	Training For Nuarsary Management and Spices crop plant	176000.00
21	WTO Workshop	100000.00
22	National Conference 2002	59000.00
23	Conducting Training Program Under IRR / ADO PHONE -2	30000.00
24	Training On Backish Water Fish Farming Reaserch	40500.00
25	Training On Foreign Students Under Nepal Aid Fund	44256.00
26	Lower Agricultural Education	444962.00
27	Higher Agricultural Education	177170.00
	<b>Total</b>	<b>3636025.00</b>

	<b>STATE AGENCY(ATMA)</b>	
1	Agricultural Technology Management Agency (Atma)	32500.00
	<b>STATE AGENCY(Employment guarantee scheme)</b>	
1	Employment Guarantee Scheme	15015.00
	<b>SPONSORED SCHOLERSHIP</b>	
	Nastata Yunge Scientific Reaserch Fellow Ship	200000.00
	<b>TOTAL</b>	<b>3883540.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Revenue Receipt Statement**

Sr.n o	L.P.N	Name of the center and scheme	Amount
		<b><u>01 Crops Husbandry</u></b>	
1.	1	Soil conservation Research Station, Awashi	558115.50
2.	5	Trial Cum Demonstration Farm Repoli	339457.00
3.	9	Agriculture Research Station, Karjat	481183.00
4.	13	Khar Land Research Station, Panvel	335943.00
5.	15	Agriculture Research Station, Palghar	221990.00
6.	20	Agriculture Research Station, Shirgaon	588841.00
7.	23	Agriculture Research Station, Fondaghat	437033.00
8.	26	Mango Research Station, Girye	220530.00
9.	32	Regional Fruit Research Station, Vengurla	6060096.00
10.	36	Regional Coconut Research Station, Bhatye	2646860.25
11.	37	Areacanut Research Station, Shrivardhan	245198.20
12.	43	Agriculture Research Station, Mulde	2441930.50
13.	68	Agriculture College Dapoli	5890727.75
14.	75	Agriculture Engineering & Technical College Dapoli	648418.00
15.	77	Agriculture School, Roha	823647.50
16.	95	Agriculture School, Lanja	757740.50
17.	117	Office of Vice Chancellor	3282434.90
18.	144	Kokan Agriculture University Recreation Center Dapoli	14391.00
19.	149	Revenue Receipt directly Received	337500.00
20.	87	Central Experimental Station, Wakvali	6637356.50
21.	152	Strengthening of Horticolculturer nursery	966925.00
		<b>Total 01 Crops Husbandry</b>	<b>33936318.60</b>

1	128	<b>03 Animal Husbandry</b> Cattle breeding Farm, Nileli	1191954.10
		<b>Total 03 Animal Husbandry</b>	<b>1191954.10</b>
		<b>05 Fishery Husbandry</b>	
1	125	Taraporwal Marine Biology Research Station, Mumbai	26848.00
2	136	Fishery College, Ratnagiri	971452.00
3	130	Marine Biology Research Station, Ratnagiri	108559.00
		<b>Total 05 Fishery Husbandry</b>	<b>1106859.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli



**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Revenue Receipt Statement**

Sr.no	L.P.No.	ICAR	Amount
1	139	Regional Coconut research Station, Bhate	1251086.00
2	145	A Miri Scheme ,Central agency Sponsored Scheme	13089.00
3	154	Krishi Vednyan Kendra , Shirgaon	3419.00
4	128	Horticulture Forrage Scheme , Nileli	30000.00
		<b>Total ICAR</b>	<b>1297594.00</b>
		<b>Revenue Income</b>	<b>Total Amount</b>
1.	125	Mali Training Classes, Mumbai	39033.00
		<b>Total Revenue Income</b>	<b>39033.00</b>
		<b>Revolving Fund</b>	<b>Total Amount</b>
1.	29	Production Unit (Agricultural Implimentation)	33784.00
		<b>TOTAL REVOLING FUND</b>	<b>33784.00</b>
		<b>TOTAL AMOUNT</b>	<b>37605542.70</b>

Sd/-  
Comptroller  
Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Accounts for the year 2003-2004**  
**Revolving Fund Revenue Receipt Statement**

<b>Sr. No.</b>	<b>L. P. No.</b>	<b>Name of the Centers/ Scheme</b>	<b>Amount</b>
1.	144	Krishi Vednyan Kendra , Shirgaon	802730.50
2.	146	Publication	6530.00
3.	148	Agriculture Impliment	657308.00
		<b>Gross Total</b>	<b>1466568.50</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Accounts for the year 2003-2004**  
**Opening & Closing Balance – Schedule –A**

Sr. No.	Issues of Balances	Opening Balance	Closing Balance
1	R.D.C. C. Bank A/c No. 251	31109344.55	28882462.05
2	State Bank Revenue A/c No. 391	21171906.56	27263338.34
3	Other Investment	21001574.00	34019910.00
4	R.D.C. C. Bank A/c No. 2756	627218.00	57521.00
5	State Bank A/c No. 342	184070.41	189268.41
6	R.D.C. C. Bank A/c No. 88(NATP)	1274472.90	1432247.90
7	Revenue Investment	698000.00	0.00
8	Accounts with Drawing & Disbursing Officers, Mumbai	2266.19	2266.19
9	Pre Audit Unit, Dapoli	3253848.41	3745567.48
10	Pre Audit Unit, Mumbai	2384317.32	2766615.73
11	Pre Audit Unit, Ratnagiri	641874.14	1337145.64
12	Pre Audit Unit, Vengurla	1529678.59	793777.59
13	Revoling Fund Bank A/c No. 2727	3165979.13	6410427.63
14	Revoling Fund Investment	34729542.00	31061897.00
15	Old Accounts	229030.50	229030.50
16	R.D.C. C. Bank A/c No. 22 Revenue Deposit	991098.70	4006402.40
17	Bank of India	54564.00	0.00
<b>Total</b>		<b>123048785.40</b>	<b>142197877.86</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Revenue Receipt Accounts –B**

**Non plan revenu receipt**

Sr.No.	Head of Account	Page No.	01 Crops Husbandry	03 Animal Husbandry	05 Fishery Husbandry	Total
1.	Guest House Charges	135	79460.00	0.00	0.00	79460.00
2.	Audit Recovery	75	722.00	2245.00	20634.00	23601.00
3.	Bank Interest	76	4812.00	5716.00	0.00	10528.00
4.	Councilation Of Demand Deposits	78	2000.00	0.00	0.00	2000.00
5.	Compensation	81	27320.00	0.00	0.00	27320.00
6.	Discount	84	2148.00	0.00	0.00	2148.00
7.	Farm Produce	86	38026.00	0.00	0.00	38026.00
8.	Garden Education Revenue	89	12637.50	0.00	0.00	12637.50
9.	House Rent	90	342927.00	16380.00	43069.00	402376.00
10.	Government House Rent	91	3467.00	0.00	0.00	3467.00
11.	Inspection Fees	92	10000.00	0.00	0.00	10000.00
12.	FDR Interest	94	17420.37	0.00	0.00	17420.37
13.	Miscellaneous Revenue	100	4680.00	0.00	775.50	5455.50
14.	Miscellaneous Income	101	4340.00	0.00	13437.00	17777.00
15.	Other Revenue	102	9511.00	0.00	0.00	9511.00
16.	Other Income / Revenue	104	1500.00	4.00	0.00	1504.00
17.	Service Charges Of Quarters	107	41964.00	0.00	0.00	41964.00
18.	Electric Bill Charges	111	17305.00	0.00	0.00	17305.00
19.	Education Fees	113	675.00	0.00	0.00	675.00
20.	Revenue Income	116	145794.40	0.00	1439694.00	1585488.00
21.	Food Grains Sale	120	179955.00	0.00	0.00	179955.00
22.	Implimantations Sales	121	18815.00	0.00	0.00	18815.00
23.	Seeds Sales	124	7171.00	0.00	0.00	7171.00
24.	TDR FDR	126	66328.00	0.00	0.00	66328.00
25.	Tender Form Fees	127	1900.00	0.00	0.00	1900.00
26.	D D Not Deposites	131	14500.00	0.00	0.00	14500.00
27.	Revenue From Board to University	137	787707.25	0.00	528104.00	1315811.25
28.	Revenue Of Revenue Account		33936318.60	1191954.10	1106859.00	36235131.70
	<b>Non-Plan Total</b>		<b>35779404.12</b>	<b>1216299.10</b>	<b>3152572.50</b>	<b>40148275.72</b>

<b>Plan Revenue Receipt</b>						
<b>Sr. No.</b>	<b>Head of Account</b>	<b>Page No.</b>	<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1.	House Rent Recovery	145	13853.25			13853.25
2.	Revenue Income		3843.25			3843.25
3.	Revenue From Board to University	110	60708.50			60708.50
	<b>Plan</b>		<b>78405.00</b>	<b>0.00</b>	<b>0.00</b>	<b>78405.00</b>
	<b>Total Non Plan &amp; Plan</b>		<b>35857809.12</b>	<b>1216299.10</b>	<b>3152572.50</b>	<b>40226680.72</b>
<b>Revenue Receipt Accounts –B</b>						
<b>University Fund</b>						
<b>Sr. No.</b>	<b>Head of Account</b>	<b>Page No.</b>	<b>University Fund</b>			<b>Total</b>
1.	House Rent Recovery		5520.00			5520.00
2.	Revenue Receipt		45179.00			45179.00
3.	Royalty		366666.00			366666.00
4.	Revenue Receipts (Agricultural Department)		85715.00			85715.00
5.	TDR / FDR		10125.00			10125.00
6.	Interest On Investment		2503777.00			2503777.00
7.	Conveyance Allowance Receipts		71945.00			71945.00
8.	Three Month Notice Pay Recovery		3050.00			3050.00
9.	Interest On Bank		423901.00			423901.00
10.	Last Balance Of RDD (Account No -13740)		20440.00			20440.00
11.	Education Revenue		1757275.00			1757275.00
12.	Interest On The Investment Of The		15900.00			15900.00
13.	Sponsored Scheme		226848.00			226848.00
14.	Transferred Order		70000.00			70000.00
15.	Transferred From Revenue Account		32000000.00			32000000.00
16.	World Fund Day		5000.00			5000.00
17.	Revenue Investment Receipts		3281000.00			3281000.00
18.	Interest On Investment(Revenue income)		41720.00			41720.00
19.	Institutional Charges		419186.00			419186.00
20.	Transfer Of Funds From RDCC From To Revolving Form		2586000.00			2586000.00
21.	Recovery Pointed Out By The Audit		221.00			221.00
			<b>43939468.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43939468.00</b>

<b>ICAR, Central Government &amp; NATP</b>						
<b>Sr. No.</b>	<b>Head of Account (ICAR &amp; others)</b>	<b>Page No.</b>	<b>ICAR</b>	<b>Central Government</b>	<b>NATP</b>	<b>Total</b>
1.	Bank Interest	131	782.00	0.00	0.00	782.00
2.	House Rent Recovery	145	48578.75	0.00	0.00	48578.75
3.	Revenue Receipt		11889.75	11500.00	0.00	23389.75
4.	Revenue Institutional Charges				35000.00	35000.00
5.	Miscellaneous Income	34		9361.00		9361.00
6.	Revenue From Board To University	110	182125.50			182125.50
7.	Revenue of Revenue Account		1297594.00			1297594.00
	<b>Total ICAR, Central Gov. &amp; NATP</b>		<b>1540970.00</b>	<b>20861.00</b>	<b>35000.00</b>	<b>1596831.00</b>
<b>Revenue Receipt Accounts –B</b>						
<b>Head of Account</b>	<b>Page No.</b>	<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>	<b>Head of Account</b>
	<b>Sponsored Schemes</b>	<b>Pg no.</b>	<b>Sponsored</b>			<b>Total</b>
1.	Form Fee	143	5900.00			5900.00
2.	Admission Fee	128	268000.00			268000.00
3.	Education Revenue	140	1052977.00			1052977.00
4.	University Institutional charges		76.00			76.00
	<b>Total Under Sponsored Scheme</b>		<b>1326953.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1326953.00</b>
	<b>Revenue Receipt</b>					
1.	Guest House Fee	31	356686.00			356686.00
2.	House Rent Recovery	145	236895.00			236895.00
3.	Rent Of Bank Office	132	14400.00			14400.00
4.	Cattle Farm Receipts	134	661216.40			661216.40
5.	Dairy Receipts	137	197053.05			197053.05
6.	Education Revenue	140	2173955.00			2173955.00
7.	Recovery Of Painalty Of The Contractor	142	56802.00			56802.00
8.	Horticulture Revenue					
9.	Miscellaneous Revenue	144	1459179.00			1459179.00
			36687.60			36687.60

10.	Other revenue		5616.00			5616.00
11.	Other farm receipts		1293248.00			1293248.00
12.	Other Revenue / Income		1.00			1.00
13.	Poultry		59361.45			59361.45
14.	Service charges of quarters		38769.00			38769.00
15.	Other rent		20851.00			20851.00
16.	Canteen rent		127820.00			127820.00
17.	Revenue income		1208181.50			1208181.50
18.	Birds sales		43598.10			43598.10
19.	Goat sales		13525.50			13525.50
20.	Food grains sales		8343.50			8343.50
21.	Milk sales		148634.75			148634.75
22.	Seeds sales		303044.00			303044.00
23.	Tender farm fees		61400.00			61400.00
24.	Transfer anti order		1701389.00			1701389.00
25.	Discount		10970.00			10970.00
26.	Revenue transfer to university		76233.70			76233.70
27.	Revenue of revenue account		39033.00			39033.00
	<b>TOTAL REVENUE RECEIPTS</b>		<b>10352893.55</b>	<b>0.00</b>	<b>0.00</b>	<b>10352893.55</b>
	<b>Earn and Learn scheme</b>		<b>7200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7200.00</b>
	<b>Employment guarantee scheme</b>		<b>15015.00</b>			<b>15015.00</b>
	<b>GRANT TOTAL</b>		<b>93040308.67</b>	<b>1237160.10</b>	<b>3187572.50</b>	<b>97465041.27</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Office of the Comptroller – Statement of Revenue Receipt & Expenditure**  
**For the year 2003-2004**

<b>INCOME</b>			<b>EXPENDITURE</b>		
1) Opening Balance		1873169.11	Transfer to University Fund		35281000.00
1) State Bank of India, Dapoli A/C No. 342	184070.41		RDCC Bank Ltd Commission		2041.00
2) RDCC Bank Ltd. KKV Branch, Dapoli A/c No.22	991098.70		Closing Balance		4195670.81
3) Deposit	698000.00		1) State Bank of India, Dapoli A/C No. 342	189268.41	
Revenue Receipt as per Statement		37605542.70	2) RDCC Bank Ltd. KKV Branch, Dapoli A/c No. 22	4006402.40	
			3) Deposit	0.00	
<b>Gross Total</b>		<b>39478711.81</b>	<b>Gross Total</b>		<b>39478711.81</b>

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Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli



**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Office of the Comptroller – Statement of Revolving Fund Account**  
**For the year 2003-2004**

INCOME			EXPENDITURE		
1) Opening Balance RDCC Bank Ltd., Dapoli A/c No. 2727	3165979.13	37895521.13	1) KKV Shirgaon Financial Transmission	950000.00	4036038.00
Investment	34729542.00		2) Vice-chancellor Office	500000.00	
Revoling Fund Receipt		850156.50	3) Bank Commission	38.00	
Interest on Investment		2686053.00	4) Transfer to University Fund	2586000.00	
Investment S.B.I. A/c No. 2727		76632.00	Closing Balance		
			RDCC A/c No. 2727		37472324.63
			Investment	6410427.63	
				31061897.00	
		<b>41508362.63</b>			<b>41508362.63</b>

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Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**

**Annual Account for the year 2003-2004**

**Statement of Revenue Expenditure**

<b>Non Plan</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1) Pay & Allowance	25-16	141768430.00	1873945.00	15257928.00	158900303.00
2) Pension & Gratuity	30-21	31121868.00	8014683.00	1408628.00	40545179.00
3) Traveling Allowance	35-25	1972276.00	19339.00	147118.00	2138733.00
4) Office Expenses	75-30	5598032.74	71393.00	498227.00	6167652.74
5) Recurring Contingency	143-45	425741.00		4026.00	429767.00
6) Professional & Special Service	144	223189.00			223189.00
7) Hospitality Expenses	145-47	158000.00		1440.00	159440.00
8) Rent & Taxes	157-47	946299.00	2515.00	230447.00	1179261.00
9) Motor Vehicle	162-52	1239561.00		64577.00	1304138.00
10) Maintenance	176	63199.00	51686.00		114885.00
11) Material & Supply	189	4246.00	473.00		4719.00
12) Honorarium	31	3500.00			3500.00
<b>Total Non Plan</b>		<b>183524341.74</b>	<b>10034034.00</b>	<b>17612391.00</b>	<b>211170766.74</b>
<b>Plan</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1) Pay & Allowance	25-16	4293082.50			4293082.50
2) Traveling Allowance	35-25	87354.25			87354.25
3) Office Expenses	75-30	251571.50			251571.50
4) Contingency Expenditure	143-43	1965294.00			1965294.00
5) Rent, Rate & Taxes	157	12761.50			12761.50
6) Motor Vehicle	174	3099.00			3099.00
7) Hospitality Expenses	176	3204.50			3204.50
8) Material & Supplies	189-54	29627.75			29627.75
9) Labor Charges	163	5170.75			5170.75
10) Hospitality Expenditure	145	109.75			109.75
11) Non Recurring Contingency	199	21251.75			21251.75
<b>Gross Total</b>		<b>6672527.25</b>	<b>0.00</b>	<b>0.00</b>	<b>6672527.25</b>
<b>Total Non Plan &amp; Plan</b>		<b>190196868.99</b>	<b>10034034.00</b>	<b>17612391.00</b>	<b>217843293.99</b>
<b>Atma</b>		<b>Atma</b>			
1) Office Charges	75	14797.00			<b>14797.00</b>
2) Recurring Contingency	143	179450.00			<b>179450.00</b>
3) Material & Supplies	189	66988.00			<b>66988.00</b>
<b>Total Atma</b>		<b>1161235.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1161235.00</b>

<b>Expenditure</b>					
<b>ICAR, Central Government &amp; NATP Scheme</b>		<b>ICAR</b>	<b>Central Government</b>	<b>NATP</b>	<b>Total</b>
1) Pay & Allowance	25-16	15542334.50	665856.00	57539.00	16265729.50
2) Honorarium		0.00	0.00	0.00	0.00
3) Traveling Allowance	35-26	348499.75	32571.00	247807.00	628877.75
4) Office Expenses	75-30	611693.50	233745.00	2720039.00	3365477.50
5) Recurring Contingency	143-45	8837902.00	1693752.00	4359185.00	14890839.00
6) Rent, Rate & Taxes	157-47	38284.50			38284.50
7) Motor Vehicle	162	57771.00	20000.00		77771.00
8) Maintenance	176	244658.50			244658.50
9) Revenue From Board to University		360.00			360.00
10) Non-Recurring Contingency					
11) Labor Charges	199	366120.25	132958.00	105000.00	604078.25
12) Material & Supplies	163	15512.25			15512.25
13) Hospitality	189-108	131467.25	39900.00		171367.25
	145	329.25			329.25
		<b>26194932.75</b>	<b>2618782.00</b>	<b>7489570.00</b>	<b>36303284.75</b>

<b>Sponsored Scheme</b>		<b>Sponsored</b>			<b>Total</b>
1) Pay & Allowance	25-16	182018.00			182018.00
2) Motor Vehicle	162	443153.00			443153.00
3) Traveling Allowance	35	6555.00			6555.00
4) Office Expenses	75	70816.00			70816.00
5) Honorarium	31	142214.00			142214.00
6) Recurring Contingency	145-45	5219624.00			5219624.00
7) Hospitality Expenditure	157-50				
8) Material & Supplies	189	12500.00			12500.00
<b>Total Sponsored Scheme</b>		<b>6076880.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6076880.00</b>

<b>Expenditure incurred from the Revenue Receipt</b>					
1) Pay & Allowances	25-16	6959542.00			6959542.00
2) Traveling Allowances	35	38368.00			36368.00
3) Office Expenses	75-30	150707.00			150707.00
4) Guest House Recovery	287	272715.00			272715.00
5) Recurring Contingency	143	367874.00			367874.00
6) Sumptuary Expenditure	145	1109.00			1109.00
7) Rent, Rate & Taxes	157-47	57018.00			57018.00
8) Motor Vehicle	162-98	3443289.00			3443289.00
9) Maintenance	176	3788831.00			3788831.00
10) Labor charges	163-105	13165647.00			13165647.00
11) Material & Supplies	189-108	7515127.00			7515127.00
12) Refund of House rent	290	156356.00			156356.00
13) Gov. Quarters Revenue	291	3467.00			3467.00
14) Revenue From Board to University	292	1315811.25			1315811.25
15) Revenue Transfer to comptroller	295	9319666.05			9319666.05
16) Horticulture Revenue	296	1158409.00			1158409.00
17) Other Farm Revenue	297	1140410.40			1140410.40
18) Seeds sales Revenue	298	185011.00			185011.00
19) Cattle Farm Revenue	299	100.00			100.00
<b>Gross Total of Expenditure from Revenue Receipt</b>		<b>49039457.70</b>	<b>0.00</b>	<b>0.00</b>	<b>49039457.70</b>
<b>Expenditure from University Fund</b>		<b>University Fund</b>	<b>Revenue Amount</b>		<b>Total</b>
1) Office Expenses	75	9685.50	2041.00	0.00	11726.50
2) Transfer to University Fund			35281000.00		35281000.00
<b>Total University Fund And Revenue Receipts</b>		<b>9685.50</b>	<b>35283041.00</b>	<b>0.00</b>	<b>35292726.50</b>
<b>Employment guarantee scheme</b>		<b>15015.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15015.00</b>
<b>Total Revenue Expenditure</b>		<b>27264074.94</b>	<b>47935857.00</b>	<b>25101961.00</b>	<b>345731892.94</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkani Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Capital Account Annexure "D"**

<b>Receipt</b>					
<b>Non Plan</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1) Dead stock	125	27200.00	0.00	0.00	27200.00
<b>Total Non Plan</b>		<b>27200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27200.00</b>
<b>ICAR, Central Government &amp; NATP</b>		<b>ICAR</b>	<b>Central Government</b>	<b>NATP</b>	<b>Total</b>
1) Machinery and equipments	126	0.00	0.00	7596.00	7596.00
<b>Total ICAR Central Government &amp; NATP</b>		<b>0.00</b>	<b>0.00</b>	<b>7596.00</b>	<b>7596.00</b>
<b>In Revenue Deposits The Capital Deposits</b>					
1) Dead stock	125	5406.00	0.00	0.00	5406.00
<b>Total Revenue Income</b>		<b>5406.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5406.00</b>
<b>GRAND TOTAL</b>		<b>32606.00</b>	<b>0.00</b>	<b>7596.00</b>	<b>40202.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Capital Account Annexure "D"**

<b>Expenditure</b>					
<b>NON -PLAN</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1) Furniture	207	12495.00			12495.00
2) Dead stock	208	130499.00			130499.00
3) Construction Works	213	2318280.00		95827.00	24124107.00
4) Machinery & Equipments	227-228	85648.00			85648.00
5) Books	229	165.00			165.00
<b>Gross Total Non Plan</b>		<b>2547087.00</b>	<b>0.00</b>	<b>95827.00</b>	<b>2642914.00</b>
<b>PLAN</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1) Construction Works	213 & 221	7589974.00			7589974.00
<b>Total Plan</b>		<b>7589974.00</b>			<b>7589974.00</b>
<b>GRAND TOTAL PLAN&amp;Non Plan</b>		<b>10137061.00</b>	<b>0.00</b>	<b>95827.00</b>	<b>10232888.00</b>
<b>ICAR , CENTRAL GOVERNMENT AND NATP</b>		<b>ICAR</b>	<b>CENTRAL GOVERNMENT</b>	<b>NATP</b>	<b>TOTAL</b>
1) Computer	210	0.00	0.00	187540.00	187540.00
2) Construction work	217	2362705.00	74593.00	281583.00	2718881.00
3) Books	229,230,&234	229167.00	0.00	13123.00	242290.00
4) Land improvement	223	0.00	0.00	44584.00	44584.00
5) Machinery and equipment	227&228	0.00	0.00	8584781.00	8584781.00
6) Dead stock	208	0.00	0.00	335659.00	335659.00
<b>TOTAL OF ICAR , CENTRAL GOVERNMENT AND NATP</b>		<b>2591872.00</b>	<b>74593.00</b>	<b>9447270.00</b>	<b>12113735.00</b>
<b>Sponsored scheme</b>					
1) Construction work	213	85895.00			85895.00
<b>Total Sponsored Amount</b>		<b>85895.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85895.00</b>

<b>Central Government Sponsored Scheme</b>					
1) books	233	86500.00			86500.00
<b>Total Central Government</b>		<b>86500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>86500.00</b>
<b>Capital Expenditure from Revenue Receipt</b>					Total
1) Animal husbandry	226	138200.00			138200.00
2) Construction Works	213&220	3048152.00			3048152.00
3) Machinery & Equipments	227	4419.00			4419.00
<b>Total Revenue Expenditure</b>		<b>3190771.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3190771.00</b>
<b>ATMA</b>		<b>ATMA</b>			
Machinery & Equipments	228	22488.00			22488.00
<b>Atma Total</b>		<b>22488.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22488.0</b>
<b>Gross Total</b>		<b>16114587.00</b>	<b>74593.00</b>	<b>9543097.00</b>	<b>25732277.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Suspense Account Annexure "E "**  
**Suspense Account**

<b>Receipt</b>					
<b>Non Plan</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
	65	1000000.00	0.00	0.00	1000000.00
<b>Non Plan Total</b>		<b>1000000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1000000.00</b>
<b>Expenditure</b>					
<b>Non Plan</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
	193	101273.00			101273.00
<b>Non Plan Total</b>		<b>101273.00</b>	<b>0.00</b>	<b>0.00</b>	<b>101273.00</b>
<b>Expenditure from Revenue Receipt</b>	<b>193</b>	<b>4877.50</b>			<b>4877.50</b>
<b>Grand Total amount</b>		<b>106150.50</b>	<b>0.00</b>	<b>0.00</b>	<b>106150.50</b>

Sd/-  
 Comptroller  
 Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli



**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Suspense Account Annexure "E "**  
**Salary Suspense**

<b>Receipt</b>					
<b>Non Plan</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
	165	30225240.00	891839.00	0.00	31117079.00
<b>Non Plan</b>		<b>30225240.00</b>	<b>891839.00</b>	<b>0.00</b>	<b>31117079.00</b>
<b>Plan</b>		<b>01 Crops Husbandry</b>			
	165	507426.00	0.00	0.00	507426.00
<b>Total Plan</b>		<b>507426.00</b>	<b>0.00</b>	<b>0.00</b>	<b>507426.00</b>
<b>Total Non Plan &amp; Plan</b>		<b>30732666.00</b>	<b>891839.00</b>	<b>0.00</b>	<b>31624505.00</b>
<b>ICAR Central Government &amp; NATP</b>		<b>ICAR</b>	<b>CENTRAL GOVT.</b>	<b>NATP</b>	<b>TOTAL</b>
	165	1522278.00	0.00	264227.00	1786505.00
<b>Total ICAR Central Government &amp; NATP</b>		<b>1522278.00</b>	<b>0.00</b>	<b>264227.00</b>	<b>1786505.00</b>
<b>Revenue Receipt</b>		<b>REVENUE</b>			
	165	12874095.00	0.00	0.00	12874095.00
<b>Total Revenue Receipt</b>		<b>12874095.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12874095.00</b>
<b>Gross Total</b>		<b>45129039.00</b>	<b>891839.00</b>	<b>264227.00</b>	<b>46285105.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Suspense Account Annexure "E "**  
**Salary Suspense**

<b>Expenditure</b>					
<b>Non Plan</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
	285	30225240.00	891839.00	0.00	31117079.00
<b>Total Non Plan</b>		<b>30225240.00</b>	<b>891839.00</b>	<b>0.00</b>	<b>31117079.00</b>
<b>Plan</b>		<b>01 Crops Husbandry</b>			<b>Total</b>
	285	507426.00	0.00	0.00	507426.00
<b>Total Plan</b>		<b>507426.00</b>	<b>0.00</b>	<b>0.00</b>	<b>507426.00</b>
<b>Total Plan &amp; Non Plan</b>		<b>30732666.00</b>	<b>891839.00</b>	<b>0.00</b>	<b>31624505.00</b>
<b>ICAR Central Government &amp; NATP</b>					
	<b>285</b>	<b>ICAR</b>	<b>Central Gov.</b>	<b>NATP</b>	<b>Total</b>
<b>Total ICAR, Central Government &amp; NATP</b>		1522278.00	0.00	264227.00	1786505.00
		<b>1522278.00</b>	<b>0.00</b>	<b>264227.00</b>	<b>1786505.00</b>
<b>Revenue Expenditure</b>		<b>Revenue</b>			
	285	12874095.00	0.00	0.00	12874095.00
<b>Total Revenue</b>		<b>12874095.00</b>	<b>0.00</b>	<b>0.00</b>	<b>12874095.00</b>
<b>Gross Amount</b>		<b>45129039.00</b>	<b>891839.00</b>	<b>264227.00</b>	<b>46285105.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Advances Annexe - E**

<b>Receipt</b>					
<b>Non Plan</b>	<b>Page No.</b>	<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1) Festival Advance	175	829950.00	22050.00	50100.00	<b>902100.00</b>
2) Contingency Advance	176&177	58791.00	1000.00	0.00	<b>59791.00</b>
3) Transfer Traveling Advance	180	23500.00	0.00	0.00	<b>23500.00</b>
4) Permanent Advance	181	0.00	5000.00	0.00	<b>5000.00</b>
<b>Total Non Plan</b>		<b>912241.00</b>	<b>28050.00</b>	<b>50100.00</b>	<b>990391.00</b>
<b>Plan Scheme</b>		<b>01 Crops Husbandry</b>			<b>Total</b>
1) Festival Advance	174	13512.50	0.00	0.00	<b>13512.50</b>
2) Contingency Advance	175&176	11468.50	0.00	0.00	<b>11468.50</b>
3) Traveling Advance	177	290.00	0.00	0.00	<b>290.00</b>
Total Under Plans		<b>25271.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25271.00</b>
<b>Total Non Plan &amp; Plans</b>		<b>937512.00</b>	<b>28050.00</b>	<b>50100.00</b>	<b>1015662.00</b>
<b>ICAR Central Government &amp; NATP</b>		<b>ICAR</b>	<b>Central Government</b>	<b>NATP</b>	<b>Total</b>
1) Festival Advance	174	47437.50	0.00	0.00	47437.50
2) Contingency Advance	175&176	57595.50	10820.00	51216.00	119631.50
3) Traveling Allowance Advance	177	870.00	10230.00	0.00	11100.00
<b>Total ICAR Central Government &amp; NATP</b>		<b>105903.00</b>	<b>21050.00</b>	<b>51216.00</b>	<b>178169.00</b>
<b>Receipt</b>					
<b>Sponsored Scheme</b>		<b>Sponsored</b>			
1) Contingency Advance	175&176	118250.00	0.00	0.00	118250.00
<b>Total Sponsored Scheme</b>		<b>118250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>118250.00</b>
<b>Revenue Receipt</b>		<b>Revenue</b>			<b>Total</b>
1) Festival Advance	174	166650.00			166650.00
2) Contingency Advance	175&176	321525.00			321525.00
3) Pay Advance		1975.00			1975.00
<b>Total Revenue Receipt</b>		<b>490150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>490150.00</b>

<b>Atma</b>		<b>Atma</b>			
1) Contingency Advance	175&176	<b>19406.00</b>			<b>19406.00</b>
<b>Total Atma</b>		<b>19406.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19406.00</b>
<b>University Funds</b>					
Advance	172	4500.00			4500.00
<b>Total University Fund</b>		<b>4500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4500.00</b>
<b>Gross Total</b>		<b>1675721.00</b>	<b>49100.00</b>	<b>101316.00</b>	<b>1826137.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Advances Annexure "E"**

<b>Expenditure</b>					
<b>Non Plan</b>	<b>Page No.</b>	<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1) Festival Advance	277	918600.00	22500.00	52500.00	993600.00
2) Contingency Advance	279&280	58791.00	1000.00		59791.00
3) Transfer Advance	282	23500.00			23500.00
<b>Total Non Plan</b>		<b>1000891.00</b>	<b>23500.00</b>	<b>52500.00</b>	<b>1076891.00</b>
<b>Plan</b>		<b>01 Crops Husbandry</b>			<b>Total</b>
1) Festival Advance	277	18750.00			18750.00
2) Traveling Advance	281	290.00			290.00
3) Contingency Advance	279&280	11468.50			11468.50
<b>Total Plan</b>		<b>30508.50</b>	<b>0.00</b>	<b>0.00</b>	<b>30508.50</b>
<b>Total Non Plan &amp; Plan</b>		<b>1031399.50</b>	<b>23500.00</b>	<b>52500.00</b>	<b>1107399.50</b>
<b>ICAR Central Government &amp; NATP</b>		<b>ICAR</b>	<b>Central Government</b>	<b>NATP</b>	<b>Total</b>
1) Festival Advance	277	62250.00	0.00	0.00	62250.00
2) Contingency Advance	279&280	57595.50	10820.00	51215.00	119630.50
3) Traveling Allowance Advance	281	870.00	10230.00	0.00	11100.00
<b>Total ICAR Central Government &amp; NATP</b>		<b>120715.50</b>	<b>21050.00</b>	<b>51215.00</b>	<b>192980.50</b>
<b>Expenditure</b>					
<b>Sponsored Scheme</b>					
<b>Sponsored</b>					
1) Contingency Advance	279&280	118250.00			118250.00
<b>Total Sponsored Scheme</b>		<b>118250.00</b>	<b>0.00</b>	<b>0.00</b>	<b>118250.00</b>
<b>Atma</b>		<b>Atma</b>			
1) Contingency Advance	279&280	19406.00			19406.00
<b>Total Atma</b>		<b>19406.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19406.00</b>

<b>Revenue Receipt</b>		<b>Revenue</b>			
1) Festival Advance	277	37500.00			37500.00
2) Contingency Advance	279&280	321524.00			321524.00
<b>Total Revenue Receipt</b>		<b>359024.00</b>	<b>0.00</b>	<b>0.00</b>	<b>359024.00</b>
<b>Gross Total</b>		<b>1648795.00</b>	<b>44550.00</b>	<b>103715.00</b>	<b>1797060.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Other Recovery Statement ‘P’**

<b>Receipt</b>					
<b>Non Plan</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1) General Provident Fund	138	15274129.00	273183.00	1539853.00	17087165.00
2) Government General Provident Fund	139	183627.00			183627.00
3) Income Tax	140	5283031.00	11246.00		5294277.00
4) Professional Tax	141	1755506.00	53275.00		1808781.00
5) CTD RD	142	277950.00			277950.00
6) Life Insurance	143	2375181.00	47573.00		2422754.00
7) Group Insurance Scheme	144	651545.00	9359.00	97267.00	758171.00
8) Government Group Insurance Scheme	145	24780.00			24780.00
9) K.K.V. Credit Society	146	16683677.00	369494.00		17053171.00
10) B.V.C. Credit Society	147	18057.00			18057.00
11) Postal Insurance	148	506858.00			506858.00
12) Bank Loan	149	1985691.00	6400.00		1992091.00
13) RDCC Bank Loan	150	0.00			0.00
13) House Building Advance	151	253655.00			253655.00
14) Gov. House Building Advance	152	45000.00			45000.00
15) Co – Operative Store	153	282018.00			282018.00
16) HDFC	154	484132.00			484132.00
17) Recovery of Tax Comptroller	155	780.00			780.00
18) Computer Loan	156	10100.00			10100.00
19) Vehicle Loan	159	9000.00			9000.00
20) Flag Day	160	0.00			0.00
21) Recovery House Building Advance	161	0.00			0.00
22) House Building Advance Received From Government	162	0.00			0.00
<b>Total Non Plan</b>		<b>46104717.00</b>	<b>770530.00</b>	<b>1637120.00</b>	<b>48512367.00</b>

<b>Plan</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1)Provident Fund Recovery	128	271080.50			271080.50
2)Income Tax	130	45953.75			45953.75
3)Professional Tax	131	12766.25			12766.25
4)CTD RD	132	450.00			450.00
5)Life Insurance	133	45711.50			45711.50
6) Group Insurance Scheme	134	14484.00			14484.00
7)K.K.V. Credit Society	136	103565.50			103565.50
8)Postal Insurance	138	1854.50			1854.50
9)Bank Loan	139	34577.50			34577.50
<b>Total Plan</b>		<b>530444.00</b>			<b>530444.00</b>
<b>TOTAL NON PLAN AND PLAN</b>		<b>46635161.00</b>	<b>770530.00</b>	<b>1637120.00</b>	<b>49042811.00</b>
<b>ICAR Central Government &amp; NATP</b>		<b>ICAR</b>	<b>Central Gov.</b>	<b>NATP</b>	<b>Total</b>
1) Provident Fund	128	1016198.50			1016198.50
2) Income Tax	130	137861.25		10394.00	148255.25
3) Professional Tax	131	38298.75	2075.00	3985.00	44358.75
4) CTD RD	132	1350.00			1350.00
5) Life Insurance	133	137134.50			137134.50
6) Group Insurance Scheme	134	56593.50			56593.50
7) K.K.V. Credit Society	135	310696.50			310696.50
8) Postal Life Insurance	136	5563.50			5563.50
9) Bank Loan	139	103732.50			103732.50
<b>Total ICAR Central Government &amp; NATP</b>		<b>1807429.00</b>	<b>2075.00</b>	<b>14379.00</b>	<b>1823883.00</b>



<b>Revenue Receipt</b>		<b>Revenue</b>			
1) Provident Fund	128	2850555.00			2850555.00
2) Income Tax	130	512642.00			512642.00
3) Professional Tax	131	524410.00			524410.00
4) CTD RD	132	541000.00			541000.00
5) Life Insurance	133	805259.00			805259.00
6) Group Insurance Scheme	134	95770.00			95770.00
7) K.K.V. Credit Society	136	4938789.00			4938789.00
8) Postal Life Insurance	138	215220.00			215220.00
9) Bank Loan	139	169645.00			169645.00
10) House building Advance	141	2520.00			2520.00
11) Co – Operative Store	143	41230.00			41230.00
<b>Total Revenue Collection</b>		<b>10697040.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10697040.00</b>
<b>University Fund</b>		<b>University Fund</b>			
1) Flag Day Fund	150	6350.00			6350.00
2) Recovery Of House Building Advance	151	295775.00			295775.00
3) House Building Advance Grand Received	152	312500.00			312500.00
<b>Total</b>		<b>614625.00</b>	<b>0.00</b>	<b>0.00</b>	<b>614625.00</b>
<b>Grand Total</b>		<b>59754255.00</b>	<b>772605.00</b>	<b>1651499.00</b>	<b>62178359.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Other Recoveries – Statement ‘P’**

<b>Expenditure</b>					
<b>Non Plan Scheme</b>	<b>L. F. No.</b>	<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1) Provident Fund	238	17206665.00	1510868.00	2081024.00	20798557.00
2) Government Provident Fund	239	183627.00			183627.00
3) Income Tax	240	5283031.00	11246.00		5294277.00
4) Professional Tax	241	1755506.00	58730.00		1814236.00
5) CTD RD	242	277950.00	0.00		277950.00
6) Life Insurance	243	2375181.00	47573.00		2422754.00
7) Group Insurance Scheme	244	694431.00	100518.00	119429.00	914378.00
8) Government GIS	245	24780.00			24780.00
9) K.K.V. Credit Society	246	16683677.00	369494.00		17053171.00
10) B.V.C. Credit Society	247	18057.00			18057.00
11) Postal Insurance	248	506858.00			506858.00
12) Bank Loan	249	1983802.00	6400.00		1990202.00
13) Computer Loan	251	10100.00			10100.00
14) House Building Advance	252	256175.00			256175.00
15) Gov. House Building Advance	253	45000.00			45000.00
16) Co – Operative Store	256	282018.00			282018.00
17) HDFC	257	484132.00			484132.00
18) Recovery Tax Of Contracter	259	780.00			780.00
19) Vehicle Loan	262	9000.00			9000.00
<b>Total Non-Plan</b>		<b>48080770.00</b>	<b>2104829.00</b>	<b>2200453.00</b>	<b>52386052.00</b>

<b>Expenditure</b>					
<b>Plan Scheme</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1) Income Tax	240	45953.75			45953.75
2) Professional Tax	241	12766.25			12766.25
3) CTD RD	242	450.00			450.00
4) Life Insurance	243	45711.50			45711.50
5) K.K.V. Credit Society	246	103565.50			103565.50
6) B.V.C. Credit Society	247	0.00			0.00
7) Postal Life Insurance	248	1854.50			1854.50
8) Bank Loan	249	34577.50			34577.50
<b>Total Plan</b>		<b>244879.00</b>	<b>0.00</b>	<b>0.00</b>	244879.00
<b>Total Non Plan &amp; Plan</b>		<b>48325649.00</b>	<b>2104829.00</b>	<b>2200453.00</b>	<b>52630931.00</b>
<b>ICAR Central Government &amp; NATP</b>		<b>ICAR</b>	<b>Central Gov.</b>	<b>NATP</b>	<b>Total</b>
1) Provident Fund	238	202957.00			202957.00
2) Income Tax	240	137861.25		10394.00	148255.25
3) Professional Tax	241	38298.75	2075.00	3985.00	44358.75
4) CTD RD	242	1350.00			1350.00
5) Life Insurance	243	137134.50			137134.50
6) Group Insurance Scheme	244	13140.00			13140.00
7) K.K.V. Credit Society	246	310696.50			310696.50
8) Postal Life Insurance	248	5563.50			5563.50
9) Bank Loan	249	103732.50			103732.50
<b>Total ICAR Central Government &amp; NATP</b>		<b>950734.00</b>	<b>2075.00</b>	<b>14379.00</b>	967188.00

<b>Expenditure</b>					
<b>Expenditure incurred from Revenue Receipt</b>		<b>Revenue</b>			
1) Income Tax	240	512642.00			512642.00
2) Professional Tax	241	524410.00			524410.00
3) CTD RD	242	541000.00			541000.00
4) Life Insurance	243	805259.00			805259.00
5) K.K.V. Credit Society	246	4938789.00			4938789.00
6) Postal Life Insurance	248	215220.00			215220.00
7) Bank Loan	249	169645.00			169645.00
8) Co – Operative Store	256	41230.00			41230.00
<b>Total Receipt</b>		<b>7748195.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7748195.00</b>
<b>University Fund</b>		<b>University Fund</b>			
1) House Building Advance Recovery	253	295775.00			295775.00
2) Distribution Of Grant Of House Building Advance	254	312500.00			312500.00
<b>Total University Fund</b>		<b>608275.00</b>			<b>608275.00</b>
<b>Grand Total</b>		<b>57632853.00</b>	<b>2106904.00</b>	<b>2214832.00</b>	<b>61954589.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Deposit Annexure "F"**

<b>Receipt</b>					
<b>Non Plan</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1) Caution Money	171	1400.00		2103.00	3503.00
2) Tender Deposit	165	175800.00			175800.00
3) Security Deposit	166	877131.00			877131.00
4) EMD	167	855376.00			855376.00
5) Mess Deposit	170	3100.00			3100.00
6) Amount Withheld	172	234695.00			234695.00
<b>Total Non Plan</b>		<b>2147502.00</b>	<b>0.00</b>	<b>2103.00</b>	<b>2149605.00</b>
<b>ICAR Central Government &amp; NATP</b>					
		<b>ICAR</b>	<b>Central Gov.</b>	<b>NATP</b>	<b>Total</b>
1) Deposit	151	87.00			<b>87.00</b>
<b>Total ICAR Central Government &amp; NATP</b>		<b>87.00</b>	<b>0.00</b>	<b>0.00</b>	<b>87.00</b>
<b>Revenue Receipt</b>					
		<b>Revenue</b>			
1) Tender Deposit	152	29000.00			29000.00
2) Security Deposit	1531	71213.00			71213.00
3) Deposits	51	35000.00			35000.00
<b>Total Revenue Collection</b>		<b>135213.00</b>	<b>0.00</b>	<b>0.00</b>	<b>135213.00</b>
<b>University Fund</b>					
		<b>University Fund</b>			
1) Deposits	151	400000.00			400000.00
2) Tender Deposit	152	75000.00			75000.00
<b>Total</b>		<b>475000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>475000.00</b>
<b>GrossTotal</b>		<b>2757802.00</b>	<b>0.00</b>	<b>2103.00</b>	<b>2759905.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Deposit Annexure "F"**

<b>Expenditure</b>					
<b>Non Plan Scheme</b>	<b>Page No.</b>	<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1) Amount Withheld	266	56000.00			56000.00
2) EMD	267	815980.00			815980.00
3) Deposit	271	26100.00			26100.00
4) Tender Deposit	269	133600.00			133600.00
5) Security Deposit	270	539575.00			539575.00
6) Mess Deposits	273	600.00			600.00
		<b>1571855.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1571855.00</b>
<b>ICAR Central Government &amp; NATP</b>		<b>ICAR</b>	<b>Central Gov.</b>	<b>NATP</b>	<b>Total</b>
10) Earnest Money Deposit	267			4628.00	4628.00
<b>Total ICAR Central Government &amp; NATP</b>		<b>0.00</b>	<b>0.00</b>	<b>4628.00</b>	<b>4628.00</b>
<b>Sponsored- Earnest Money Deposit</b>	267	25000.00			25000.00
<b>Total Sponsored Scheme</b>		<b>25000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25000.00</b>
<b>Revenue Receipts</b>		<b>Revenue</b>			
1)Deposits	268 &	49000.00			49000.00
2)Tender Deposits	269	4000.00			4000.00
3)Security Deposits	269	123000.00			123000.00
	270				
<b>Total Revenue Receipts</b>		<b>176000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>176000.00</b>
<b>Grant Total</b>		<b>1772855.00</b>	<b>0.00</b>	<b>4628.00</b>	<b>1777483.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Recoverable Deposit Annexure “ A”**

<b>Receipt</b>					
<b>Non Plan</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
		0.00			0.00
<b>Total Non Plan</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Expenditure</b>					
<b>Non Plan</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
		0.00	0.00	0.00	0.00
<b>Total Non Plan</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Accounts for the year 2002-2003**  
**Scholarships Annexure "H"**

<b>Receipt</b>					
<b>Non Plan</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1) Stipends /Scholarships	58	5359.00			5359.00
<b>Total Non Plan</b>		<b>5359.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5359.00</b>
<b>ICAR, Central Government &amp; NATP</b>		<b>ICAR</b>	<b>Central Government</b>	<b>NATP</b>	<b>Total</b>
1) Stipends / Scholarship	141	2270.00	0.00	0.00	2270.00
<b>Total ICAR, Central Government &amp; NATP</b>		<b>2270.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2270.00</b>
<b>University Fund</b>		<b>University Fund</b>			
1) Scholarship & Prizes	101	22555.00			22555.00
<b>Total University Fund</b>		<b>22555.00</b>			<b>22555.00</b>
<b>Grand Total</b>		<b>30184.00</b>	<b>0.00</b>	<b>0.00</b>	<b>30184.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli



**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Scholarships Annexure "H"**

<b>Expenditure</b>					
<b>Non Plan Scheme</b>		<b>01 Crops Husbandry</b>	<b>03 Animal Husbandry</b>	<b>05 Fishery Husbandry</b>	<b>Total</b>
1) Stipends	194	0.00		39501.00	39501.00
2) Stipends / Scholarship	196	159600.00			159600.00
3) Scholarship	197	48948.00		12750.00	61698.00
<b>Total Non Plan</b>		<b>208548.00</b>	<b>0.00</b>	<b>52251.00</b>	<b>260799.00</b>
<b>Plan Scheme - Stipends</b>	194	198024.00			198024.00
<b>Total Plan</b>		<b>198024.00</b>	<b>0.00</b>	<b>0.00</b>	<b>198024.00</b>
<b>Total Non Plan &amp; Plan</b>		<b>406572.00</b>	<b>0.00</b>	<b>52251.00</b>	<b>458823.00</b>
<b>ICAR Central Government &amp; NATP</b>		<b>ICAR</b>	<b>Central Gov.</b>	<b>NATP</b>	<b>Total</b>
1) Stipends		340431.00			340431.00
2) Scholarship		189880.00			189880.00
<b>Total ICAR Central Government &amp; NATP</b>		<b>530311.00</b>	<b>0.00</b>	<b>0.00</b>	<b>530311.00</b>
<b>Sponsored Scheme</b>		<b>Sponsored</b>			<b>Total</b>
1) Stipends	196	143036.00	0.00	0.00	143036.00
2) Scholarship	197	4000.00	0.00	0.00	4000.00
<b>Sponsored Scheme</b>		<b>147036.00</b>	<b>0.00</b>	<b>0.00</b>	<b>147036.00</b>
<b>Grand Total</b>		<b>1083919.00</b>	<b>0.00</b>	<b>52251.00</b>	<b>1136170.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Fixed Assets- Statement**

Sr. No.	Non Plan & Plan	Opening Balance	Addition	Total	Minus	Balance
1	Land	14605584.40		14605584.40		14605584.40
2	Building / Construction	200390198.92	10004081.00	210394279.92		210394279.92
3	Tractors	5101627.94		5101627.94		5101627.94
4	Dead Stock	14540221.18	130499.00	14670720.18	27200.00	14643520.18
5	Irrigations	5904701.50		5904701.50		5904701.50
6	Publications	9866418.49		9866418.49		9866418.49
7	Machinery & Equipments	35071432.30	85648.00	35157080.30		35157080.30
8	Live Stock	1602677.57	0.00	1602677.57		1602677.57
9	Vehicles	9435832.01		9435832.01		9435832.01
10	Furniture's	6096134.75	12495.00	6108629.75		6108629.75
11	Infrastructural Facilities	1380051.25		1380051.25		1380051.25
12	Books	1632055.00	165.00	1632220.00		1632220.00
13	Computers	5241727.00		5241727.00		5241727.00
14	Suspense	-3000.00		-3000.00		-3000.00
15	Television	31050.00		31050.00		31050.00
	<b>Total</b>	<b>310896712.31</b>	<b>10232888.00</b>	<b>321129600.31</b>	<b>27200.00</b>	<b>321102400.31</b>
Sr. No.	State Government Sponsored Schemes	Opening Balance	Addition	Total	Minus	Balance
1	Books	161885.00	86500.00	248385.00	0.00	248385.00
	<b>Total</b>	<b>161885.00</b>	<b>86500.00</b>	<b>248385.00</b>	<b>0.00</b>	<b>248385.00</b>
Sr. No.	Atma	Opening Balance	Addition	Total	Minus	Balance
1	Machinery & Equipments	62612.00	22488.00	85100.00	0.00	85100.00
	<b>Total</b>	<b>62612.00</b>	<b>22488.00</b>	<b>85100.00</b>	<b>0.00</b>	<b>85100.00</b>

<b>Sr. No.</b>	<b>ICAR / Central Government / NATP</b>	<b>Opening Balance</b>	<b>Addition</b>	<b>Total</b>	<b>Minus</b>	<b>Balance</b>
1	Dead Stock	1526900.47	335659.00	1862559.47		1862559.47
2	Publication	3427879.70		3427879.70		3427879.70
3	Books	3296159.90	242290.00	3538449.90		3538449.90
4	Machinery & Equipments	19656573.54	8584781.00	28241354.54	7596.00	28233758.54
5	Buildings / Constructions	43302840.08	2718881.00	46021721.08		46021721.08
6	Vehicles	1276817.00		276817.00		1276817.00
7	Computers	5442011.50	187540.00	5629551.50		5629551.50
8	Furniture's	1123653.50		1123653.50		1123653.50
9	Land	431335.00	44584.00	475919.00		475919.00
	<b>Total</b>	<b>79484170.69</b>	<b>12113735.00</b>	<b>91597905.69</b>	<b>7596.00</b>	<b>91590309.69</b>
<b>Sr. No.</b>	<b>Sponsored Schemes</b>	<b>Opening Balance</b>	<b>Addition</b>	<b>Total</b>	<b>Minus</b>	<b>Balance</b>
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	1601511.00		1601511.00		1601511.00
6	Wells Construction	707817.00		707817.00		707817.00
7	Nursery shed	38499.00		38499.00		38499.00
8	Publications	38394.80		38394.80		38394.80
9	Well / Construction Work	267184.70	85895.00	353079.70		353079.70
10	Thibak Irrigational Units	29745.00		29745.00		29745.00
11	Tractors	1344307.00		1344307.00		1344307.00
		<b>9463423.68</b>	<b>85895.00</b>	<b>9549318.68</b>	<b>0.00</b>	<b>9549318.68</b>
<b>Sr. No.</b>	<b>Expenditure incurred from Revenue Receipt &amp; Purchases</b>	<b>Opening Balance</b>	<b>Addition</b>	<b>Total</b>	<b>Minus</b>	<b>Balance</b>
1	Well / Construction Work	6736222.00	3048152.00	9784374.00		9784374.00
2	Dead Stock	12036.00	0.00	12036.00	5406.00	6630.00
3	Machinery & Equipments	28000.00	4419.00	32419.00		32419.00
4	Animal Husbandry	0.00	138200.00	138200.00		138200.00
	<b>Total</b>	<b>6776258.00</b>	<b>3190771.00</b>	<b>9967029.00</b>	<b>5406.00</b>	<b>9961623.00</b>

<b>Sr. No.</b>	<b>Self Employment</b>					
1	Furniture	15877.00		15877.00		15877.00
2	Tool Kits	123217.00		123217.00		123217.00
3	Live Stock	33519.00		33519.00		33519.00
	<b>Total</b>	<b>172613.00</b>	<b>0.00</b>	<b>172613.00</b>	<b>0.00</b>	<b>172613.00</b>
	<b>Gross Total</b>	<b>407017674.68</b>	<b>25732277.00</b>	<b>432749951.68</b>	<b>40202.00</b>	<b>432709749.68</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Income & Expenditure Accounts- Statement KV 36**

INCOME			EXPENDITURE		
State Government Revenue Expenditure	(a)		State Government grants & Revenue Receipts		
1) Non Plan		211170766.74	1) State Government Grant Non Plan		224737000.00
01 Crops Husbandry	183524341.74		01 Crops Husbandry	196825000.00	
03 Animal Husbandry	10034034.00		03 Animal Husbandry	9910000.00	
05 Fishery	17612391.00		05 Fishery	18002000.00	
2) Plan		6672527.25	2) State Government Sponsored Scheme		
3) Agriculture Schools Grant in aid		2538000.00	01 Crops Husbandry		
MGAJV Kosbad	1216000.00		Agriculture Schools Kosbad		14474000.00
Agriculture Schools Kosbad	1322000.00		4) Sakloli Dam Fund		1435794.00
4) Scholarships		260799.00	5) Non Plan Revenue Receipts		40148275.72
01 Crops Husbandry	248049.00		01 Crops Husbandry	35779404.12	
05 Fishery	12750.00		03 Animal Husbandry	1216299.10	
5) Plan Scholarships		198024.00	05 Fishery	3152572.50	
6) Revenue Expenditure incurred		49039457.70	6) Plan Revenue		78405.00
7) Atma		1161235.00	7) Non Plan Scholarship		5359.00
8) University Fund		35292726.50	8) Revenue Receipts Of Employment Garantee Scheme		
			9) Atma		32500.00
			10) Revenue Receipt Scheme		10352893.55
			11) University Fund Revenue Receipts		43939468.00
Total		306333536.19	12) Revenue Receipt Account		335203695.27
Excess Income Transferred to Balance Sheet		28870159.08	Total		
<b>Total</b>		<b>335203695.27</b>			<b>335203695.27</b>

INCOME			EXPENDITURE		
<b>ICAR &amp; Government of India Schemes</b>	<b>B</b>				
ICAR Expenditure	26194932.75	36833595.75	ICAR Grant	54299025.00	54299025.00
ICAR Scholarship	530311.00				2041741.00
NATP	7489570.00		ICAR Scholarship	442640.00	
Central Government Sponsored Scheme	2618782.00		ICAR Scholarship Receipts	2270.00	
Total		36833595.75	Revenue Receipts	1596831.00	
Excess Income Transferred to Balance Sheet		19507170.25	Total		56340766.00
<b>Total</b>		<b>56340766.00</b>	<b>Total</b>		<b>56340766.00</b>

EXPENDITURE			INCOME		
<b>Sponsored Scheme</b>	<b>C</b>				
Sponsored Scheme Expenditure	6076880.00	6223916.00	Sponsored Scheme Grant	3636025.00	<b>5162978.00</b>
Scholarship Expenditure	147036.00		Scholarship	200000.00	
			Revenue Receipts	1326953.00	
Excess Income Transferred to Balance Sheet		6223916.00	Excess Expenditure Transferred to Balance Sheet		<b>1060938.00</b>
Total		<b>6223916.00</b>			<b>6223916.00</b>

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**  
**Annual Account for the year 2003-2004**  
**Assets and Liabilities Statement K.V. 37**

Fund and Liabilities			Assets and Properties		
<b>1) Capital Account (A)</b>		<b>390191575.09</b>	<b>1) University Fixed Assets(A)</b>		<b>331570121.31</b>
Opening Balance	363334416.01		Opening Balance	318070080.31	
Excess Exp. Cr. To B/sheet.	28870159.08		Expenditure	13532647.00	
Non Plan Refund	2013000.00		Receipts	32606.00	
<b>2) Capital Account (B)</b>		<b>104066022.72</b>	<b>2) ICAR (B)</b>		<b>91590309.69</b>
Opening Balance	85338445.69		Opening Balance	79484170.69	
Excess Exp. Cr. To B/sheet.	19507170.25		Expenditure	12113735.00	
Refund (-)	779593.22		Receipts	7596.00	
<b>3) Capital Account (C)</b>		<b>37217176.76</b>	<b>3) Sponsored Scheme</b>		<b>9549318.68</b>
Opening Balance	38278114.76		Opening Balance	9463423.68	
Excess Income	1060938.00		Expenditure	85895.00	
Refund (-)	0.00		Receipts	0.00	
<b>4) Stock Suspence</b>		<b>85408.77</b>	<b>4) Advances</b>		<b>3735479.01</b>
Opening Balance	85408.77		Opening Balance		
<b>5) Bank Loan</b>		<b>1889.00</b>	Expenditure	3737456.01	
Opening Balance	0.00		Receipts	684960.00	
Receipts	2300046.00		<b>5) Permanent Advance</b>	686937.00	
Expenditure	2298157.00		Opening Balance	128943.40	
<b>6) Life Insurance Scheme</b>		<b>311.40</b>	Expenditure	0.00	<b>119443.40</b>
Opening Balance	311.40		Receipts	9500.00	
Receipts	3410859.00		<b>6) RDCC Bank Dapoli</b>	0.00	
Expenditure	3410859.00		Opening Balance	0.00	
			Expenditure	0.00	<b>0.00</b>
			Receipts		
<b>7) Deposits</b>		<b>12435624.46</b>	<b>7) Employee Benevolent Fund</b>		<b>480.00</b>
Opening Balance	11453202.46		Opening Balance	480.00	
Receipts	2759905.00		Expenditure	0.00	
Expenditure	1777483.00		Receipts	0.00	
<b>8) Revolving Fund</b>		<b>39133348.61</b>	<b>8) Income Tax</b>		<b>925.00</b>
Opening Balance	39642519.76		Opening Balance		
Receipts	4431278.85				

Expenditure	4940450.00		Expenditure	925.00	
<b>9) Nurseries EGS</b>		<b>206736.35</b>	Receipts	6001128.00	<b>136447.00</b>
Opening Balance	191721.35		<b>9) National Service Scheme</b>	6001128.00	
Receipts	30030.00		Opening Balance		
Expenditure	15015.00		Expenditure		
<b>10) Sakholi Dam Fund</b>		<b>5070653.00</b>	Receipts	224893.90	
Opening Balance	6506447.00		Grants	137654.00	
Receipts			<b>10) House Building</b>	0.00	<b>2650.00</b>
Expenditure	1435794.00		<b>Advance Refund</b>	226100.00	
<b>11) Computer Loan</b>		<b>0.00</b>	Opening Balance		
Opening Balance	0.00		Expenditure		
Receipts	10100.00		Receipts		<b>0.00</b>
Expenditure	10100.00		<b>11) BVC Credit Society</b>	2650.00	
<b>12) Prizes</b>		<b>213685.05</b>	Opening Balance	295775.00	
Opening Balance	191130.05		Expenditure	295775.00	
Receipts	22555.00		Receipts		<b>2971738.57</b>
Expenditure			<b>12) Provident Fund</b>	0.00	
<b>13) Hexamar</b>		<b>9321.00</b>	Opening Balance	18057.00	
Opening Balance	9321.00		Expenditure	18057.00	
<b>14) Post Graduate Research</b>		<b>13500.00</b>	Receipts		
Fellowship	13500		<b>13) Pension &amp; Live</b>		<b>431329.00</b>
Opening Balance			<b>Contribution</b>	3195223.57	
<b>15) Dr. M. M. Kibe</b>		<b>12225.00</b>	Opening Balance	21001514.00	
Opening Balance	12225.00		Expenditure	21224999.00	
Receipts	0.00		Receipts		
Expenditure	0.00		<b>14) Professional Tax</b>		<b>4927.00</b>
<b>16) Suspence Accounts</b>		<b>936186.71</b>	Opening Balance	431329.00	
Opening Balance	42337.21		Expenditure		
Receipts	1000000.00		Receipts		
Expenditure	106150.50		<b>15) House Building</b>		
<b>17) Festival Advance</b>		<b>1318641.00</b>	Opening Balance	-528.00	<b>4175.65</b>
Opening Balance	1301041.00		Expenditure	2395771.00	
Receipts	1129700.00		Receipts	2390316.00	
Expenditure	1112100.00		<b>16) KKV Credit Society</b>		
<b>18) HDFC</b>		<b>0.00</b>	<b>17) Co Oprative Store</b>		<b>0.00</b>
Opening Balance	0.00		Opening Balance	4175.65	
Receipts	484132.00		Expenditure	256175.00	
Expenditure	484132.00				



<b>19) Salary in Suspence</b>			Receipts	256175.00	
Opening Balance	287763.00	<b>287763.00</b>	<b>18) Aspy</b>		<b>0.00</b>
Receipts	46285105.00		Opening Balance	0.00	
Expenditure	46285105.00		Expenditure	323248.00	
<b>20) CTD RD</b>			Receipts	323248.00	
Opening Balance	180		<b>19) Deposits of University</b>		<b>1944.00</b>
Receipts	820750.00	<b>180.00</b>	<b>Assets</b>	1944.00	
Expenditure	820750.00		Opening Balance	0.00	
<b>21) Chif-Minister Rilife Fund</b>	5087.00	<b>5087.00</b>	Expenditure	0.00	
Opening Balance	0.00		Receipts		
Receipts	0.00		<b>20) Group Insurance Schem</b>		<b>100000.00</b>
Expenditure	0.00		Opening Balance	100000.00	
<b>22) Government GPF</b>			Expenditure	0.00	
Opening Balance	183627.00	<b>0.00</b>	Receipts	0.00	
Receipts	183627.00		<b>21) Recovery of TAXs from contractor</b>		<b>278021.00</b>
Expenditure	0.00		Opening Balance	275522.00	
<b>23) Government GIS</b>	0.00	<b>0.00</b>	Expenditure	927518.00	
Opening Balance	24780.00		Receipts	925019.00	
Receipts	24780.00		<b>22) MPFSU Loan</b>		<b>26700.00</b>
Expenditure	0.00		Opening Balance	26700.00	
<b>24) Government H.B.A</b>		<b>0.00</b>	Expenditure	780.00	
Opening Balance	45000.00		Receipts	780.00	
Receipts	45000.00		<b>23) Vehicle Loan</b>		<b>8500000.00</b>
Expenditure	0.00		Opening Balance	0.00	
<b>25) Earn &amp; Learn</b>	2808.15	<b>0.00</b>	Expenditure	0.00	
Opening Balance	7200.00		Receipts	0.00	
Receipts	0.00		<b>24) House Building Advance</b>	0.00	<b>0.00</b>
Expenditure	0.00		Opening Balance	9000.00	
<b>26) Flag Day Fund</b>	0.00	<b>10008.15</b>	Expenditure	9000.00	
Opening Balance	6350.00		Receipts		
Receipts	0.00			0.00	<b>0.00</b>
Expenditure	0.00		<b>25) Closing Balance</b>	312500.00	
<b>27) KKV Credit Society</b>		<b>6350.00</b>		312500.00	
Opening Balance	22406222.00				
Receipts	22406222.00				
Expenditure	0.00				
<b>28) Postal Insurance</b>	195.00	<b>0.00</b>			<b>142197877.86</b>

Opening Balance	729496.00				
Receipts	729496.00				
Expenditure		195.00			
<b>Grand Total</b>		<b>591221888.07</b>	<b>Grand Total</b>		<b>591221888.07</b>

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 2003-04 have been checked from the available record and it has been found that objection No. 175 has not been complied with, subject to the compliance of this objection the accounts for the year 2003-04 are hereby certified.**

**Subject to the Compliance to paragraph No. 175 the accounts may certified.**

**Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi  
Vidyapeeth, 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 2003-2004**  
**Pre audit Unit Accounts**

<b>Pre audit Unit Accounts</b>	<b>Opening Balance</b>	<b>Current Year IOR</b>	<b>Total</b>	<b>Addition</b>	<b>Closing Balance</b>
<b>Pre audit Unit Accounts Dapoli</b>					
Agriculture Research Station, Shrivardhan	69833.75	430000.00	499833.75	-454708.00	45125.75
Soil Conservation Research Station, Avashi	22995.11	1820000.00	1842995.11	-1782609.00	60386.11
Trial – Cum -Demonstration Farm, Repoli	25815.65	1700000.00	1725815.65	-1640341.80	85473.85
Agriculture School, Roha	4063.66	2790000.00	2794063.66	-2710960.00	83103.66
Central Experimental Station, Wakavali	130506.04	37800000.00	37930506.04	-36871845.50	1058660.54
National Seed Project Revolving Fund	702033.57	0.00	702033.57	-100016.00	602017.57
Office of Vice Chancellor	1603104.48	80800000.00	82403104.48	-81794082.63	609021.85
Agriculture Technical & Engineering College, Dapoli	96917.65	11450000.00	11546917.65	-11167289.00	379628.65
ATIC, Dapoli Revolving Fund	598578.50	0.00	598578.50	188007.00	786585.50
Agroforestry Revolving Fund	0.00	40500.00	40500.00	-4936.00	35564.00
<b>Total Pre audit Party Dapoli</b>	<b>3253848.41</b>	<b>136830500.00</b>	<b>140084348.41</b>	<b>-136338780.93</b>	<b>3745567.48</b>
<b>Pre audit Unit</b>					
<b>Pre audit Unit Mumbai</b>					
Mumbai Veterinary College, Mumbai	240695.14	9350000.00	9590695.14	-9468452.00	122243.14
Mali Training Goregoan, Mumbai	186162.00		186162.00	-4016.00	182101.00
Tarporwala Marine,Biological Research Station, Mumbai	21287.72	2555000.00	2576287.72	-2363502.00	212785.72
	39250.08	20900000.00	20939250.08	-20818684.00	120566.08
Agriculture Research Station, Karjat	199967.81	6980000.00	7179967.81	-6871530.60	308437.21
Khar Land Research Station, Panvel	39429.00	0.00	39429.00	0.00	39429.00
Revolving Fund, Karjat242	302981.00		302981.00	1325.00	304306.00
Revolving Fund, Karjat (Breeder Seeds)	4880.75	4725000.00	4729880.75	-4706924.00	22956.75
Agriculture Research Station, Palghar	248634.12	75150000.00	75398634.12	-75283580.34	115053.78
Agriculture College, Dapoli	1101029.70		1101029.70	237707.35	
Production Of Breeder Seeds And Palace R. Fund 79		0.00			1338737.05
<b>Total Pre audit Unit Mumbai</b>	<b>2384317.32</b>	<b>119660000.00</b>	<b>122044317.32</b>	<b>-119277701.59</b>	<b>2766615.73</b>

<b>Pre audit Unit</b>	<b>Opening Balance</b>	<b>Current Year IOR</b>	<b>Total</b>	<b>Addition</b>	<b>Closing Balance</b>
<b>Pre audit Unit Fishery College Shirgoan, Ratnagiri</b>					
Agriculture School, Lanja	25632.58	4790000.00	4815632.58	-4360024.00	455608.58
Krishi Vidnyan Keandra, Shirgoan	247159.69	2548000.00	2795159.69	-2726566.00	68593.69
Revolving Fund Krishi Vidnyan Keandra, Shirgoan	23796.50	950000.00	973796.50	-870793.00	103003.50
Revolving Fund Agriculture Research Station, Shirgoan	0.00	0.00	0.00	0.00	0.00
Fishery College, Shirgoan, Ratnagiri	328028.37	32050000.00	32378028.37	-31668088.50	709939.87
Learn & Earn Revolving Fund PPA ,Lanja	17257.00	0.00	17257.00	-17257.00	0.00
	<b>641874.14</b>	<b>40338000.00</b>	<b>40979874.14</b>	<b>-39642728.50</b>	<b>1337145.64</b>
<b>Pre audit Unit Vengurla</b>					
Regional Fruit Research Station, Vengurla	683042.16	18800000.00	19483042.16	-19162227.00	320815.16
Agriculture Research Station, Phondaghat	191547.27	2325000.00	2516547.27	-2408255.00	108292.27
Cattle Breeding Farm, Nileli	282358.30	2750000.00	3032358.30	-2888280.00	144078.30
Mango Research Station, Girye	278047.15	1750000.00	2028047.15	-1948598.00	79449.15
Regional Fruit Research Station, Vengurla R. Fund	3219.80	0.00	3219.80	20.00	3239.80
Agriculture Research Station, Mulde	72418.76	2250000.00	2322418.76	-2204343.00	118075.76
Mulde Revenue Receipt account Bank Account	100.00	0.00	100.00	0.00	100.00
Horticulture Postage Development Nileli	18945.15	0.00	18945.15	782.00	19727.15
<b>Total Pre audit Unit Vengurla</b>	<b>1529678.59</b>	<b>27875000.00</b>	<b>29404678.59</b>	<b>-28610901.00</b>	<b>793777.59</b>
<b>Total Of Pre audit Unit</b>	<b>7809718.46</b>	<b>324703500.00</b>	<b>332513218.46</b>	<b>-323870112.02</b>	<b>8643106.44</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkarn Krishi Vidyapeeth, Dapoli

**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**Sponsored scheme Statement**

Sr. No.	Name of Scheme	Grants	Receipt	Refund	Expenditure
1	Centrally Sponsored Scheme For Mashroom Development				
2	Yashwant Chavan Open University	6000.00			
3	Yashwant Chavan Open University,K.V.K. Lanja	480730.00			20147.00
4	Yashwant Chavan Open University KVK Shirgao				490.00
5	Yashwant Chavan Open University RFRS Vengurla		328290.00		441249.00
6	Yashwant Chavan Open University RARS Karjat				20648.00
7	Yashwant Chavan Open University AS Roha				143036.00
8	Ashwmegh 2004				
9	Construction Of Vaternity , Nu Clear Medicine Centre At Bvc	6875.00			
10	Parel	35224.00			
11	Pilot Project At Kls Panvel	13000.00			
12	Evaluation Of Care Besed For Gg Sound based Formulation	20000.00	714.00		639700.00
13	Espat Industries Private Ltd	401595.00			
14	Human Resource Development	50000.00			
15	Sently Sponsored Cashew Nut Development Training Class	98974.00			
16	Testing And Trails	730000.00			425332.00
17	Use Of Mango Soap	315550.00			
18	Farmers Participatr Demonstration cum Training	249500.00			
19	Training On Animal Husbandry	7000.00			
20	Agriculture Weekly Programme	15000.00			
21	National Rewriev Workshop And Remanatded Zrs for Functioning	65129.00			
22	Stock Holder Workshop, Karjat	10.00			
23	Nature Convention	27550.00			
24	Training Class Spices Production And Processing	27000.00			15000.00
25	Seminar On Cashew Crop Administration	15000.00			
26	Training For Nurseries Management And Spices Crop Plant	176000.00			
27	WTO Workshop	100000.00			
28	National Conference 2002	59000.00			
29	Conducting Training Programme Under IRRI/ ADO Phone -2	30000.00			
30	Training On Brakish Water Fish Farming Reserch	40500.00			
31	Training On Foreign Student Under Nepal Aid Fund	44256.00			
32	Lower Agriculture Education	444962.00	1057751.00		237219.00

33	Lower Agriculture Education Exam Branch		33360.00		569121.00
34	Lower Agriculture Education Dean Branch		10296.00		963706.00
35	Higher Agriculture Education	177170.00			9797.00
36	Biofac Ratnagiri				1000.00
37	Bf KVK Shirgao				9875.00
38	Laibrairy KVK Shirgao				4640.00
39	Til KVK Shirgao		34500.00		79600.00
40	Integrated Waster Land Development Programme Vengurla				4000.00
41	Test Of Biovita Mango Vengurla				14550.00
42	Test Fees Of May Sangita Vengurla				17800.00
43	Test Of Evaluation On Insecticide Vengurla				2390.00
44	Test Fees Flowering Stimulant Boom Vengurla				7920.00
45	Amistar 25 Ac Mango Powdery Milaidu Vengurla				1841.00
46	Testing Of Bio Facac On Mango Nirmal Seed Vengurla				15000.00
47	Hrc Spray Sampal And Protocol Vengurla				6160.00
48	Country Newation Biofacac Andro 50 Wg Vengurla		2310.00		52633.00
49	Testing Fees Octary 25 Wg Vengurla				34500.00
50	Test Abamacting 1.9 Ec Cizen Traial Vengurla				19200.00
51	Unitate Fosferase Karjat				4000.00
52	Bio Facac And Fiytotoakcity Field Trail Karjat				4000.00
53	Evaluation Of Corbosulflex C G Formula Karjat				33345.00
54	Bio Afcac And Fiytotokcity 5 Ec Palghar				8000.00
55	Bio Afcac And Fiytotokcity 2.5 Palghar				85533.00
56	Androsulfan 50 Ocra Palghar				40497.00
57	Prown In Semi Salty Water				8938.00
58	Eec Panvel				5785.00
59	Short Term Training TMBRS Mumbai				25000.00
60	Creation And Straighting Local Area Network A Kmv Dapoli				321170.00
61	Moss Production Of Bio Agent Kmv Dapoli				12500.00
62	Kamdheni Oil Wakavli				18881.00
63	Teasting Of Maigorin Wakavli				11381.00
64	Organization Of Water Prossetion Wakavli				24987.00
65	Testing Of Sparrow Wakavli				15940.00
66	Testing Fish Brash		76.00		26774.00
67	Construction Of Green Houses VCO				420100.0
68	Construction Of Green Houses VCO Ratnagiri				287142.00
69	Construction Of Green Houses VCO Sindhudurg				688760.00
70	Construction Of Green Houses VCO Raighad				85895.00

71	Agriculture Education Department				499292.00
72	Local Mla Development Programme 2003-2004				14843.00
73	Under Agriculture Relation Programme The Health Card Of The Land 2003-2004		6300.00		13300.00
74	Seep Breeder And Creation Of Organic Muck Nileli		20750.00		41500.00
75	Vermei Compost Product Of Utilization Lanja Education				44088.00
<b>Total A</b>		<b>3636025.00</b>	<b>1494347.00</b>	<b>0.00</b>	<b>6498205.00</b>
<b>Sr. No.</b>	<b>Scholarship Sponsored</b>	<b>Grand</b>	<b>Receipt</b>	<b>Refund</b>	<b>Expenditure</b>
1	Nasstata young scientist research Felloship	200000.00			
2	Arvind vinayak salvi scholarship				4000.00
	<b>Total sponsored scholarship</b>	<b>200000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4000.00</b>
	<b>State Agency</b>	<b>Grand</b>	<b>Receipt</b>	<b>Refund</b>	<b>Expenditure</b>
<b>1</b>	<b>Book Bank COF, Ratnagiri</b>				<b>86500.00</b>
	<b>Total sponsored scheme</b>	<b>3836025.00</b>	<b>1494347.00</b>	<b>0.00</b>	<b>6588705.00</b>
<b>Sr. No.</b>	<b>State agency</b>	<b>Grant</b>	<b>Receipt</b>	<b>refund</b>	<b>expenditure</b>
1	Agricultural technology management agency (atma)	32500.00			
2	Kaakai culture				21423.00
3	Atma COF, ratnagiri				517758.00
4	Atma KVK shirgao				5000.00
5	Mango & cashew production atma vengurla				33855.00
6	Alfaso mango yield atma vaegurla		6956.00		70496.00
7	Pest weather mango hoper atma vengurla		4200.00		30910.00
8	Evaluation of bold cashew Nut trails				3850.00
9	Calection of ratnagiri sindhu				29478.00
10	Research sub-center atma mango girye		8250.00		30072.00
11	Atma agriculture education department				134672.00
12	Atma agriculture entomology department				67335.00
13	Atma agriculture biology department				90000.00
14	Atma Vic- chancellor office dapoli				168280.00
<b>Total</b>		<b>32500.00</b>	<b>19406.00</b>	<b>0.00</b>	<b>203129.00</b>
<b>Sr. No.</b>	<b>State agency</b>	<b>Grant</b>	<b>Receipt</b>	<b>Refund</b>	<b>Expenditure</b>
<b>1</b>	<b>Employment guaranty scheme</b>	<b>15015.00</b>	<b>15015.00</b>	<b>0.00</b>	<b>15015.00</b>
	<b>Grant total</b>	<b>3883540.00</b>	<b>1528768.00</b>	<b>0.00</b>	<b>7806849.00</b>

Sd/-

Comptroller

Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli



**Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli**  
**Annual Account for the year 2003-2004**  
**ICAR 75/25 Schemes Statment**

Sr. no	Name of Scheme	Grants	Receipt 75 ICAR	Receipt 25 Plan	Total Receipt	Ref und	Expenditure 75 ICAR	Expenditur e 25 Plan	Total Expenditure
	<b>ICAR 75/25 SCHEME</b>								
1	AICRP on water managment	1869500.00	19507.50	6502.50	26010.00		1919697.75	639899.25	2559597.00
2	Wakvali	614000.00	6111.75	2037.25	8149.00		621936.75	207312.25	829249.00
3	AICRP on Tuber Crop, Wakvali		2784.00	928.00	3712.00		19623.75	6541.25	26165.00
4	ECF Wakavli		10257.00	3419.00	13676.00		75414.00	25138.00	100552.00
5	ECF Vengurla	1350000.00	741.00	247.00	988.00		1148378.25	382792.75	1531171.00
6	AICRP on Agro forestry, VCO								0.00
7	AICRP on Post Harwest	1223100.00	5774.25	1924.75	7699.00		939880.50	313293.50	1253174.00
8	technology	839000.00	9629.25	3209.75	12839.00		800197.50	266732.50	1066930.00
9	AICRP on Spices ACD	932750.00	696.75	232.25	929.00		498924.75	166308.25	665233.00
10	AICRP on Weed Control, ACD	2763000.00	1698938.25	566312.75	2265251.00		3352924.50	1117641.50	4470566.00
11	AICRP on Agro metrology ACD	808000.00	603408.75	201136.25	804545.00		1260710.25	420236.75	1680947.00
12	AICRP on Sub Tropical Fruits	479000.00	298578.00	99526.00	398104.00		700303.50	233434.50	933738.00
13	AICRP on Cashew Vengurla	3057000.00	286132.50	95377.50	381510.00		2096670.75	698890.25	2795561.00
14	AICRP on Oil Palm Mulde	4888214.00	222709.50	74236.50	296946.00		2184642.00	728214.00	2912856.00
15	AICRP on Agronomic Research	572000.00	300777.75	100259.25	401037.00		1519791.75	506622.25	2026414.00
16	Project K				0.00		0.00	0.00	0.00
17	AICRP on Rice Improvement Project	10000.00							
	AICRP on Palm , ratnagiri								
	AICRP on foreg crop								
	AICRP on aride legume								
	<b>Total Plan</b>	<b>19405564.00</b>	<b>3466046.25</b>	<b>1155348.75</b>	<b>4621395.00</b>		<b>17139096.00</b>	<b>5713057.00</b>	<b>22852153.00</b>

	<b>Name of Scheme</b>								
	<b>ICAR Scholarship</b>								
1	Rawe	604074.00							
2	Rawe COF Shirgao					87500.00	38318.00	125818.00	
3	Rawe programme ACD					179371.00	117494.00	296865.00	
4	Rawe Fowex					37158.00	18579.00	55737.00	
5	Rawe Horticultur					89235.00	44618.00	133853.00	
6	Rawe industriayal training , CAET					34667.00	17333.00	52000.00	
	<b>Total</b>	<b>604074.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>427931.00</b>	<b>236342.00</b>	<b>664273.00</b>
	<b>GRAND TOTAL</b>	<b>20009638.00</b>	<b>3466046.25</b>	<b>1155348.75</b>	<b>4621395.00</b>	<b>0.00</b>	<b>17567027.00</b>	<b>5949399.00</b>	<b>23516426.00</b>

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 Schemes Statement**

Sr. No.	Name of Scheme	Grant	Receipt	Refund	Expenditure
1	Starting Of Agromet Services, Dapoli	357358.00			310499.00
2	Agromet Advicery Services , Mulde		15755.00		243541.00
3	ICAR Review Committee	100000.00			
4	Bio-Technological Approach For Production And Cultivation	479000.00			
5	Agroeco System NATP Tar IVLP Vengurla	816675.00			
6	Monitoring And Evaluation Assignment Of ITD Under NATP	175750.00			
7	NATP Sub Project To (TOE)	83000.00			
8	Krishi Vidnyan Kendra, Shirgao	2959464.00	230463.00		2791916.00
9	NATP On Plant Drivecity	322900.00			
10	Need Base Research Assittance To Voluntary Center	30000.00			
11	Voluntary Assittance To Acid Reque Center	15000.00			
12	Application Of Stenile insect technique Red Palm weel VIL In	601946.00			
13	Coconut , Dapoli	825000.00			
14	NATP Development Effords Onthgrids	99647.00			
15	Sently Sponsored Integrated Development Programme Of Cashew Model Clonal Garden Vengurla	4050000.00			
16	NATP Straingthning Of Liabrainy Information Network	162000.00			
17	NATP Economic Analysis Of Rase Brest Coping System,Karjat	5037000.00			
18	NATP Micanization Of Experiment Plots, wakvali	515100.00			
19	Determination Of Stocking Rate And Quality Of Eoreign Fish	50000.00			
20	NATP Shrimp And Brood Stock Development Briding Under Captive Conditions Shirgaon.	207956.00			
21	Starting Of Agromet experiment Service Center, (GOI)	10300000.00			
22	Development And Straightning Of SAUS	10000.00			
23	PAT/ ADB Project on Hybrid Rise For Producing Post Harvest Studies On Hybrid Rise	4849500.00			
24	NATP Mordenization Of Instructional Fish / Shrimp Farm	51800.00			4309.00
25	Forewarning Of Tea Maskito Bug In Cashew	31606.00			45399.00
26	FLD(O) Rabbi KVK, Shirgao	741353.00			
27	Anthrowpromatic Serve And Agronomic Studies On Agricultural Equipment	161000.00			

28	Use Of Print Media In Technology Transfer (GOI)	613168.00			
29	Remindating Zars/ Additional Functioning Of KVK Karjat		1616.00		65102.00
30	Remindating Zars/ Additional Functioning Of KVK VCO		18190.00		62921.00
31	FLD(O) Oil Seeds Vengurla	2948.00			
32	FLD(O) Karjat	157300.00	500.00		133717.00
33	Improvement Of Drumstick, Wakvali	80000.00			263573.00
34	NATP On Musel Mari Culture	162300.00			
35	Use Of Sapota Seed	165616.00			
36	Soil Characterization And Resource Management	75000.00			
37	Integrated Development On Spices			72728.00	
38	Workshop on extanion education system (GOI)			5066.00	
39	Documentation Of Indeginious Knowledge			37359.00	
40	Studies Factor Kantoling Induction Of Somatej Embrayojnesis			33509.00	
41	Evaluation of dreep irrigation			16533.00	
42	State level trining course on PHT Hoticultural crops			201760.70	
43	Agro climatic zone No.12			10599.00	
44	Crop administration farmers participation demonstration comes training			38749.00	
45	National traing course integrated farming system new delhi (GOI)			363289.52	
46	IVLP VENGORLA (Sesa Fund)		782.00		
47	Horticultural Pasior Development Scheme, Nilei.		4000.00		213539.00
48	Farmers Participation Demonstration, Vengurla		9361.00		
49	UTI Testing Lab, Vengurla		4295.00		58940.00
50	Magostin Crop Related Prosperity		207447.00		996400.00
51	IVLP VENGURLA NATP		126011.00		272902.00
52	NATP Cashew Vengurla		11667.00		4494546.00
53	Central Assistant VCO		49098.00		192053.00
54	Plant Health Diagnostic Clinic		3537.00		299228.00
55	Calection And Evaluation Of Medicinal Plants		605.00		95879.00
56	Organization Of Farmars Workshop		6586.00		100083.00
57	100% Psonsered Men Power Transfer Scheme in the Horticultural Area		51.00		99900.00
58	World Trade Organization Workshop Natp		6300.00		61367.00
59	Straightining Of Director Of Extention Education NATP		7596.00		21800.00
60	Straightining Of Library Information System NATP		5753.00		194754.00
61	Monitoring And Evalution Assignment Of LTD Compronaint Under NATP		83.00		79212.00
62	NAPT On Development And Evaluation Of Soil Wakavli		11500.00		11500.00

63	Miri ACD Dapoli		35010.00		1158375.00
64	NATP KVK Karjat				1250169.00
65	Central Assistant CYF Shirgao				212605.00
66	SFBD NATP CYF Shirgao				299853.00
67	Library Information Development CYF Shirgao				18250.00
68	Trining Programme NATP Ratnagiri				2146609.00
69	Mission Mode Equipment CYF NATP				2158614.00
70	Mission Mode CYF NATP				16838.00
71	NATP Training Progrmme KKV				119759.00
72	NAATP Bhatye				30963.00
	Need Base Research Experiment Of Seed Production And Storage				
73	VCO				15000.00
74	Need Base Contribution for Conduct of Coordinated VCO				15000.00
75	Aride Legume Trail On Voluntary Basis VCO				952929.00
76	Central Assistant CAET, Dapoli				14007.00
77	FID Rabi VCO				37325.00
78	ICAR Institution Charges VCO				161047.00
79	Use Of Print Media In Technology Transfer (GOI)				74593.00
	Horticultural Sponsored Center Under Mass Production Scheme,				
80	Barshi (GOI)				255917.00
81	Technology Approach For Production And Calivation Of				2797792.00
82	Pachori(GOI)				32500.00
83	Straightining Of Library Information System NATP				28250.00
84	Straightining Of LAN NATP VCO				3760.00
85	NATP VCO				7998.00
	Micanisation Of Experiment Plants NATP VCO				
86	Development And Evaluation Of Soil and Water Conservation				48055.00
87	Mergers NATP VCO				110295.00
88	Economical Analtsys Of Rise Base Copying System VCO				171768.00
89	Shirp And Fish Brood Stock VCO NATP		1494.00		4979520.00
90	Modernazation Of Industrial Fish Shirp Farms VCO				14168.00
91	Micanisation Of Experiment Plants NATP Vakavli				192293.00
92	Apeda Sponsored Project Mango ACD				428913.00
93	Soil Characterised And Resourse Management Studies ACD				251923.00
94	Combine Of Organic Manurce Ground Management ACD				3169052.00
95	Utilization Of Top Fides Naturation Of GOT ACD				67444.00
96	Development of SAU ACD				29985.00
97	Sapota				9997.00

98	IRR ADB training Karjat				5000.00
99	IRR ADB RC Karjat				26313.00
101	Apeda sponsored project on pest analysis Palghar				330322.00
101	Jitada fish tasaji TMBRS Mumbai				158292.00
102	Application of srial inspect technology red plam				24950.00
103	Centrally integrated scheme fro paper				12363.00
104	Nas Tata Young Scientist				53000.00
105	Improvement of kokam in kokan regional				18170.00
106	Scheme for Development of Medicine & Aromatic plant				80141.00
107	Training programme on ACD				798267.00
108	Training for Foreign Candidate under Nepal aid find ACD NATP				209308.00
109	NATP HR karjat				14149.00
110	NATP ECONOMIC Analysis of rise base cropping system, Kajat		5000.00		81871.00
111	Apeda vengurla KVK shirgao vocational training production oriented serve karjat Production Oriented Survey Karjat				7985.00
	<b>Gross Total</b>	<b>34289387.00</b>	<b>762700.00</b>	<b>779593.22</b>	<b>34214777.00</b>
	<b>AICRP Scheme</b>	<b>Grants</b>	<b>Receipt</b>	<b>Refund</b>	<b>Expenditure</b>
1	AICRP on Fruits Vengurla	2763000.00	1698938.25		3352924.50
2	AICRP on Agronomic Research Project Karjat	3057000.00	286132.50		2096670.75
3	AICRP on Agro forestry	1350000.00	741.00		1148378.25
4	AICRP on Tuber Crop, Wakvali	614000.00	6111.75		621936.75
5	AICRP on Rice Improvement Project Karjat	4888214.00	222709.50		2184642.00
6	AICRP on Spices Crop	1223100.00	5774.25		939880.50
7	AICRP on Weed Control	839000.00	9629.25		800197.50
8	AICRP on Water Management	1869500.00	19507.50		1919697.75
9	AICRP on Agro metrology Dapoli	932750.00	696.75		498924.75
10	AICRP on Cashew Vengurla	808000.00	603408.75		1260710.25
11	AICRP on Palm Bhatye	572000.00	300777.75		1519791.75
12	AICRP on Palm Mulde	479000.00	298578.00		700303.50
13	AICRP on Arid leguame	10000.00	0.00		0.00
14	Experimental cultivators field, Vengurla		10257.00		75414.00
15	Experimental cultivators field, Karjat		2784.00		19623.75
	<b>Total</b>	<b>19405564.00</b>	<b>3466046.25</b>	<b>0.00</b>	<b>17139096.00</b>

<b>Sr. no.</b>	<b>ICAR Scholarship</b>	<b>Grants</b>	<b>Receipt</b>	<b>Refund</b>	<b>Expenditure</b>
1.	Rawe	604074.00			
2.	Rawe COF Shirgao				87500.00
3.	Rawe COF Dapoli				179371.00
4.	Rawe Fovex				37158.00
5.	Rawe Horticulture				89235.00
6.	Rawe industrial training				34667.00
7.	P G fellowship	295200.00			
8.	MCM scholarship	19040.00			
9.	Awards of senior fellowship	11900.00			
10.	GOI scholarship to BC students	86500.00			
11.	Besfer teacher awards	30000.00			
12.	ICFER scholarship		2270.00		
13.	NTS scholarship COF				115200.00
14.	NTS scholarship ACD				74680.00
	<b>Total ICAR Scholarship</b>	<b>1046714.00</b>	<b>2270.00</b>	<b>0.00</b>	<b>617811.00</b>
	<b>Grand Total</b>	<b>54741665.00</b>	<b>4231016.25</b>	<b>779593.22</b>	<b>51971684.00</b>

Sd/-  
Comptroller  
Dr. Balasaheb Sawant Konkan Krishi Vidyapeeth, Dapoli

