

HIMACHAL PRADESH AGRICULTURE DEVELOPMENT SOCIETY
HIMACHAL PRADESH CROP DIVERSIFICATION PROMOTION PROJECT

Agriculture complex Hamirpur (HP)

Tele Fax: 01972- 223059

No. Agr. H(B)17-Meeting/2011-Vol- IV- 805- 819

E mail pmucdp-hp@nic.in

Dated : 23 JUN 2022

From:

Project Director -cum- Member Secretary
HPCDP, Hamirpur (H.P)

To:

1. The Secretary (Finance), Govt. of H.P. Shimla-2
2. The Adviser Planning, Govt. of H.P. Shimla-2
3. Representative of Ministry of Agriculture & Farmers Welfare,
Room No.108, B wing Shashtri Bhawan, New Delhi-110011.
4. Representative JICA India Office,
Hindustan Times House-16th Floor 18-20, Kasturba Gandhi Marg, New Delhi.
5. The Chief Project Advisor, HPCDP-JICA-ODA-Hamirpur, H.P.
6. The Director of Agriculture, Himachal Pradesh, Shimla-5.
7. The Managing Director, H.P. State Agriculture Marketing Board, Khalini, Shimla-2.
8. The Executive Director, SPNF, Directorate of Agriculture, Shimla-5.
9. The Chief Advisor, TCP -SPMU Office, Hamirpur, H.P.
10. The District Project Manager, Palampur, Distt. Kangra, H.P.
11. The District Project Manager, Mandi, Distt. Mandi, H.P.
12. The District Project Manager, Hamirpur, Distt. Hamirpur, H.P.
13. The District Project Manager, Solan, Distt. Solan, H.P.

Subject:- Proceeding of the 3rd Executive Committee (EC) of Himachal Pradesh Agriculture Development Society (JICA-ODA) Phase-II for H.P. Crop Diversification Promotion Project held on 9th June, 2022.

Sir,

I have honour to enclose herewith the proceeding of the 3rd meeting of Executive Committee of H.P. Crop Diversification Promotion Project Phase-II held on 09.06.2022 under the Chairmanship of Sh. Rakesh Kanwar, Secretary (Agriculture) to the Govt. of Himachal Pradesh, Shimla-2, for favour of information and necessary action please.

Yours faithfully,


Project Director-cum-,
Member Secretary (EC),
HPCDP JICA-ODA Hamirpur,
Distt. Hamirpur (H.P.).

Dated: 23 JUN 2022

Endst. No. Agr. H(B)17-Meeting/2011-Vol- IV- 820

Copy forwarded to the Private Secretary to the Secretary (Agri.), Govt. of H.P., Shimla-2 for favour of kind information of worthy Secretary (Agriculture).


Project Director-cum-,
Member Secretary (EC),
HPCDP JICA-ODA Hamirpur,
Distt. Hamirpur (H.P.).

HIMACHAL PRADESH AGRICULTURE DEVELOPMENT SOCIETY (HPADS)



HIMACHAL PRADESH CROP DIVERSIFICATION PROMOTION PROJECT JICA-ODA PHASE-II HAMIRPUR DISTRICT HAMIRPUR (H.P.) PIN CODE 177001

**Proceeding of 3rd Executive Meeting
held on
09th June, 2022**

**Venue:- Armsdale Building,
Shimla-2.**

Proceedings of the 3rd Meeting of the Executive Committee (EC), Himachal Pradesh Agricultural Development Society for HP Crop Diversification Promotion Project, Phase-II held on 09th June, 2022 at 11:30 AM at HP Secretariate, Shimla under the Chairmanship of Sh. Rakesh Kanwar, Secretary (Agriculture) to the Govt. of Himachal Pradesh.

List of the participants is given at Appendix- “A”

At the outset, a warm welcome was extended by the Chairman EC to the Representatives of JICA India, Additional Commissioner, Ministry of Agriculture & Farmers Welfare, and all other members of the Executive Committee. After brief introduction of the Members, the Project Director presented agenda items for discussion and decisions were taken as under:

Agenda No.1: Confirmation of the minutes of last meeting held on 16th November, 2021.

Proceedings of the 2nd EC meeting of Phase-II of HPCDP held on 16th November, 2021 at Dharmshala were confirmed as no comments have been received from any member.

Mr. Subroto Talukdar, Additional Chief Development Specialist, JICA India, enquired regarding appointment of Expert for ICT Center at SPMU. The Chief Project Advisor informed the house that there is provision of MIS and GIS Experts in PMC who will be in place shortly. These Experts will be actively involved in training of already working MIS and GIS Operators/Technicians for operationalization of MIS/GIS center. The Chairman, EC suggested that possibility of nominating departmental officer as expert for ICT center be explored first. Otherwise an expert be engaged on outsources basis.

Agenda No.2: Action Taken Report on 2nd EC meeting.

- a. **Setting up of PMC:** The process for selection of PMC was started on 22-03-2021, and after following prescribed guidelines and procedures as described in agenda, the contract negotiation

report with the highest ranked bidder i.e. AECOM India Pvt. Ltd. In JV with Sanvu

Consultants Inc. Japan and AFC India New Delhi has been submitted to JICA India on dated 26-05-2022 for their concurrence. The Chairman EC requested JICA India representatives to accord their concurrence at the earliest so that PMC is in place in the mid July, 2022 to start review of DPRs and tendering process for construction activities could be started and expenditure could be incurred as per the APO.

- b. Technical Approval of DPR's:** 60 DPR's (1142 ha. CCA, estimated cost Rs. 31.50 crore) have been prepared up to 31.03.2022 which would be reviewed by PMC. Preparation of 2nd Batch of 120 DPR's is in progress as per timeline of MoD. The Chairman EC expressed satisfaction on the progress made and stressed upon the placement of PMC in shortest possible time, so that next steps are taken.
- c. Training on IPM at Hyderabad:** The Project Director informed the house that 5 Officers (3 from DoA + 2 from HPCDP) attended online training programme w.e.f. 7th March, 2022 to 11th March, 2022 through online mode. The representative of GoI suggested for more such trainings to the extension officers of DoA and HPCDP. The Chairman EC desired that the keeping in view the relevance of these trainings, it should be made continuous process so that the trained officers could serve as Master Trainers and impart training to extension officers as well as farmers.
- d. Financial viability status of FPC, profit earned, utilisation of Rs. 35 lakh grant:** The FPC (HAVi) has submitted the financial statement, Balance Sheet, Profit Loss Statement as per **Annexure-I**. In the previous 2 years (up to March, 2021), HAVi has a profit of Rs. 5298 only, they have a liability of approximately Rs. 14 Lakh on account of electricity bills and Rs. 1.25 Lakh collected as share money but shares have not been issued. Rs. 35 Lakh was approved in the 16th EC meeting vide Agenda No. 8 as one time support to HAVi. Out of Rs. 35 lakh, Rs. 15 lakh was approved on account of expenditure incurred for formation and establishment of FPC i.e. HAVi. Balance amount Rs. 20 lakh was to be given as seed money for procurement of

farm produce. The amount of Rs. 29,28,302 has been released to HAVi and rest of the payments have been released by the Project authorities directly to the concerned vendors. The FPC HAVi has submitted Utilization Certificate (UC) for Rs. 35 lakh duly verified by the CA but it is not in order. The process for taking over of the assets created by HAVi from the grants released by HPCDP is undergoing. The Project Director informed the house that HAVi is no more willing to work with HPCDP on the terms and conditions prescribed in MoU approved by the Govt. of H.P., therefore it was decided to end the engagement with HAVi. The Chairman EC suggested to re-organize farmers into a new FPO/FPC and also to explore linkage with HPSAMB to take this initiative forward. All the assets created like Collection Center, Cooling Chamber and Flour Mill should not be kept idle and these should be put to proper use by the project till a new farmers' organization takes over. The required action should be taken by the Project and Department of Agriculture to make these assets functional. The Project Director assured the Chairman that the assets created in 22 collection centers will be operationalized by the HPCDP involving DoA, ATMA, FPOs and FPCs by the end of July, 2022 and for Flour Mill at Birta (Kangra), the Project Director sought permission to outsource the same by inviting EoI/open tender from interested SHGs, FPOs, FPCs Govt. Agencies, Civil Supply Corporation/Pvt. Entrepreneurs etc. The EC approved the proposal. Regarding the issue of pending electricity bill of flour mill at Birta (Kangra), the Project Director informed that the Electricity connection has been installed in the name of concerned Block Project Manager. The EC approved that pending payment of electricity bill be made out of Project funds.

Agenda item No.3: Status of our preparedness for Phase-II other than PMC

The Chairman EC, enquired about the status of formation of KVAs. The Project Director informed that 83 KVAs have been formed and 56 KVAs have been registered so far. Process of registration of remaining KVAs is under progress. The Chairman EC pointed out the difference between formation and



registration of KVAs. He further directed that all the concerned DPMs/BPMs should personally visit the Registrar/SDM offices to attend to the queries and issues if there is a problem the same may brought his notice with facts.

Agenda item No.4: Review of APO 2021-22

Revised APO for the year 2021-22 was approved by the EC (Annexure-II). The Chairman expressed his concern on the gap of Rs. 46 Crore as per actual allotment and MoD provision during 2021-22. The Project Director informed that Phase-II of project was started from 1st June, 2021 and in the first year, all the PMUs were established and procurement, DPR preparation and KVA formation was taken up. The Chairman directed to bridge this gap between allotment and MoD provisions fully in next two to three years during which construction activities of different sub projects shall also be in progress.

Agenda item No. 5: Proposal for substitution of sub projects.

The Project Director informed the house that while conducting detailed feasibility of the already identified sub projects, 130 sub projects were found non feasible due to various reasons as explained in the agenda. For substitution, the project has already identified new sub projects as replacements as per provision of MoD. After detailed discussion, EC approved the substitution list of 140 sub projects sites (Annexure-III).

Agenda item No. 6: APO for 2022-23 Physical and Financial Targets.

The Project Director presented APO for 2022-23 for Rs. 80 Crore (Annexure-IV) and informed that the Govt. has made budget provision to the project to the tune of Rs. 20 Crore for 2022-23. The EC approved APO of Rs. 80 Crore for the F.Y. 2022-23. The Chairman directed the Project Director to seek additional allocation after utilization of the allocated funds. He further stressed upon the formulation of detailed fund utilization plan keeping in view the forthcoming assembly election during 3rd quarter of F.Y. 2022-23. Required sanctions to start the construction related activities should be

given prior to the enforcement of Model Code of Conduct in the State. In addition to this the EC accorded its approval to utilize spill over amount of Rs. 1.00 Crore of 2021-22 (Annexure-V) as per proposal which mainly pertain to salary component.

Agenda item No. 7: Disbursement Status.

The Project Director informed that the Reimbursement claims to the tune of Rs. 15.46 crore have been filed upto March 2022, against which disbursement of Rs. 9.51 crore has been received and claims of Rs. 5.95 crore have been admitted by JICA and are in pipeline. The Chairman pointed out the reimbursement claim for the month of April & May, 2022 has not been mentioned in the report. To this, the Project Director informed the house that the project has filed the reimbursement claim for Rs. 102 lakh for the month of April & May, 2022.

Agenda item No. 8: Review of status of Audit Paras by AGHP for FY 2019-20 & 2020-21.

The Project Director informed the house that there are only 9 Audit Paras, 2 for the year 2019-20 and 7 for the year 2020-21, respectively (Annexure-VI). The annotated reply of these paras has already been sent to AGHP for settlement and these paras shall be got settled in next audit. The EC took note of the Audit Report

Agenda item No. 9: Annual Report of HPADS for the year 2020-21.

The EC approved Annual Report of Himachal Pradesh Agriculture Development Society for the year 2020-21.

Agenda item No. 10: Mobile Charges to the Project Staff.

The EC approved to provide the Mobile Charges to all staff working in the Project, detailed as under.

Sr. No.	Designation	No.	Amount per annum (in ₹)
1	Chief Project Advisor, Project Director, Deputy Project Director, District Project Manager, Finance Officer, Block Project Manager.	50	2,000

	Subject Matter Specialist, Agriculture Development Officer etc.,		
2	Category-B	261	1,500
	Office Manager, Manager (HRD) Accountant, Office Manager cum Accountant, Agriculture Expert, Agri. Officer, Agriculture Extension Officer, Planning Officer, Private Secretary, Senior Marketing Officer, Marketing Officer, Construction Engineer, Senior Design Engineer, Design Engineer, H.D.M Junior Engineer, J.D.M/TA (Drawing & Estimates), Surveyor/Tech. Assistant (Survey) Draughtsman, I.T Experts, GIS/MIS Operator, MIS & GIS Technician etc.,		
3	Category-C	149	1,200
	Supervisor, Computer Assistant, Driver, Office Assistant, Office Attendant, Factory Worker (SCTC), Cultivation Worker (SCTC), Office upkeep, Night Watch Man etc.,		

Agenda item No. 11: Proposal for financial assistance from society funds received from Animal Husbandry Department to setup new cow sanctuary at Beetan, Distt. Una.

The EC ratified the approval accorded by the Chairman EC to give financial assistance of Rs. 3 Crore from Society funds to the Animal Husbandry Department to set up new cow sanctuary at Beetan, Distt. Una. Mr. Subroto Talukdar, Additional Chief Development Specialist, JICA India, appreciated the proposal and he informed that during his visit to District Mandi and Bilaspur also, he had observed that farming community is facing problem of crop damage by the stray animals and setting up of such cow sanctuary will help in mitigating this problem. The Project Director informed that suggestions given by him in earlier meetings have been incorporated in the proposal.

Agenda item No. 12: Payment of minimum wages to the outsourced employees

EC approved the proposal for payment of minimum wages to the outsourced employees and working in HPCDP as per H.P. Minimum Wages Act 1948 and the notification issued by the State Government from time to time.

Agenda item No. 13: Any other item with the permission of the chair

The Chairman directed the Project Director to consult the CA/experts regarding payment of employer's share of EPF/ESIC to the outsourced staff of HPCDP with MD HPSAMB and EPFO and other agencies who have hired similar outsourced staff and to bring the matter to discussion in the next EC meeting.

Concluding remarks: It was agreed that since farmers of the State are having very small land holdings and are engaged in more than one activity in addition to agriculture such as Horticulture, Dairy, Fisheries etc. therefore project should not exclusively focus on vegetable cultivation. Chairman EC directed the project authorities to coordinate with various Externally Aided Projects being implemented in the State including SHIVA project, HPHDP and SPNF for diversification of Agriculture, Horticulture, Animal Husbandry and allied sectors, so as to avoid duplicity and at the same time complement and supplement different schemes for welfare of farmers. He also emphasized to make efforts for adopting climate resilient Agriculture. Joint meetings of various stake holders including KVAs, SHGs, Agriculture and Allied Departments should be convened for adoption of different farming practices such as Natural Farming. Cluster/KVA based trainings on adoption of natural farming should be conducted jointly with DoA. Further, the Chairman advised that Solar Fencing in project areas should be done in collaboration with the flagship program of the State Govt. (Mukhya Mantri Khet Sarankshan Yojna) being implemented by DoA. The JICA mission mentioned about the nomination of officials for training in Japan, sending request to JICA to restart volunteer program which was suspended due to COVID-19. It was also stressed to have close communication between SPMU and JICA, Delhi to bring better co-ordination. The EC also appreciated support and guidance provided by Mr. Akamine Kengo, Senior Representative, and Ms. Kaori Furuyama, Representative JICA India. The EC placed on record the appreciable work done by both Mr. AKAMINE Kengo and Ms. Kaori Furuyama and also welcomed Ms. Kato Maria, Representative JICA India in place of Ms. Kaori Furuyama.

❖ The meeting ended with the vote of thanks to and from the Chair.

Appendix-A

Attendance Sheet

3rd Executive Committee (EC) meeting of H.P. Agriculture Development Society (HPADS) under the Chairmanship of Sh. Rakesh Kanwar, Secretary (Agri.) to Govt. of H.P.

Venue of Meeting: Committee Room, Armsdale Building H.P. Secretariat, Shimla.

Date of Meeting: 09.06.2022

Time: 11:30 AM

Sr. No.	Name of Participant	Designation
1	Sh. Kengo Akamine	Senior Representative, JICA India
2	Sh. Subroto Talukdar	Additional Chief Development Specialist, JICA India
3	Ms. Furuyama Kaori	Representative, JICA India
4	Ms. Maria Kato	Representative, JICA India
5	Dr. O.P. Sharma	Additional Commissioner, Ministry of Agriculture (GoI)
6	Dr. J.C. Rana	Chief Project Advisor, HPCDP
7	Sh. N.K. Dhiman	Director of Agriculture
8	Sh. Ravinder Kumar	Deputy Director (Planning)
9	Sh. Naresh Thakur	Managing Director, HPSAMB
10	Sh. Suresh Kapoor	Project Director, HPCDP
11	Dr. Suresh Kumar Sharma	Vegetable Specialist, DoA, Shimla-5
12	Sh. Ravinder Singh Chauhan	Deputy Project Director, HPCDP
13	Sh. Shashi Pal Sharma	Deputy Project Director, HPCDP
14	Sh. Rajesh Kumar	District Project Manager, Palampur
15	Sh. Santosh Kumar	District Project Manager, Solan
16	Sh. Navneet Kumar Sood	District Project Manager, Mandi
17	Dr. Sunil Chauhan	District Project Manager, Hamirpur
18	Sh. Pradeep Sharma	Finance Officer, SPMU, HPCDP
19	Sh. Ashish Anand	Subject Matter Specialist, SPMU, HPCDP
20	Dr. Rakesh Sharma	Subject Matter Specialist, SPMU, HPCDP
21	Ms. Neha Sharma	Agriculture Development Officer, Directorate of Agriculture
22	Ms. Dhanika	Agriculture Extension Officer, Directorate of Agriculture

Annexure-I

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HIMAGRI VISION PRODUCER COMPANY LIMITED
C/O PROJECT DIRECTOR, HPCDA JICA 2/32, HAMIRPUR H.P. 177001

Balance Sheet as at 31-Mar-2021

In ₹ (Rupees)

	Particulars	Note No.	as at 31-Mar-2021		as at 31-Mar-2020	
I.	EQUITY AND LIABILITIES					
1	Shareholders' Funds			14,25,825.28		9,05,000.00
	(a) Share Capital	1	9,05,000.00		9,05,000.00	
	(b) Reserves and Surplus	2	5,20,825.28		-	
2	Share application money pending for allotment	3		1,25,000.00		1,25,000.00
3	Grant in AID	4		-		23,76,573.78
4	Current Liabilities			25,60,018.21		22,17,784.17
	(a) Short Term borrowings	5	19,89,096.00		19,68,809.00	
	(b) Other Current Liabilities	6	5,70,922.21		2,48,975.17	
	Total			41,10,843.49		56,24,357.95
II.	ASSETS					
1	Non-Current Assets			4,94,411.01		65,782.00
	(a) Fixed Assets					
	(i) Tangible Assets (Net)	7	4,94,411.01		65,782.00	
2	Current Assets			36,16,432.48		55,58,575.95
	(a) Cash and Cash Equivalents	8	23,24,353.78		22,39,558.91	
	(b) Other Current Assets	9	6,70,285.70		3,83,656.04	
	(c) Inventories		6,21,793.00		29,35,361.00	
	Total			41,10,843.49		56,24,357.95

Notes to Annots & Accounting Policies attached herewith as per note 14.

The Notes referred to above form an integral part of the Statement of Profit and Loss

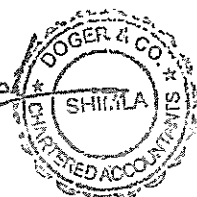
For and On behalf of the Board

As per our report of even date
For Doger & co.
Chartered Accountants
Firm Reg. No : 019516 N

DIN no 08384050
PANKAJ ARYA

DIN no 08384054
SHIVANI RANA

CA Munish Kaundal
PARTNER
Membership No. : 508733
Place: Shimla
Date: 08/01/2022
UDIN- 22508733AAAAW8100



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HIMAGRI VISION PRODUCER COMPANY LIMITED
C/O PROJECT DIRECTOR, HPCDA JICA 2/32, HAMIRPUR H.P. 177001

Profit and Loss for the year ended 31-Mar-2021

		In ₹ (Rupees)		
	Particulars	Note No.	CY 2020-21	P Y 2019-20
I	Revenue from Operations	10	65,83,837.91	31,10,234.57
II	Other Income	11	24,41,218.38	5,25,073.22
III	TOTAL REVENUE (I + II)		90,25,056.29	36,35,307.79
IV	EXPENSES			
	Cost of Inventory consumed	12	80,06,841.32	27,63,757.25
	Employees Benefits & Costs		4,27,782.00	4,18,552.00
	Depreciation & Amortisation Exp.	7	86,898.05	29,890.00
	Other Expenses	13	4,98,236.70	4,23,108.54
	TOTAL EXPENSES		90,19,758.07	36,35,307.79
V	Profit before Exceptional and Extraordinary Items and Tax		5,298.22	-
VI	Exceptional Items		-	-
VII	Profit before Extraordinary Items and Tax		5,298.22	-
VIII	Extraordinary Items		-	-
IX	Profit Before Tax		5,298.22	-
X	Tax Expense		-	-
	Current Tax		-	-
	Deferred Tax		-	-
XI	Profit/(Loss) for the period from Continuing Operations		5,298.22	-
XII	Profit/(Loss) from Discontinuing Operations		-	-
XIII	Tax Expense of Discontinuing Operations		-	-
XIV	Profit/(Loss) from Discontinuing Operations (after tax)		-	-
XV	Profit/(Loss) for the Period(XI+XIV)		5,298.22	-
XVI	Earnings per Equity Share			
	-Basic		0.53	-
	-Diluted		0.53	-

The Notes referred to above form an integral part of the Statement of Profit and Loss

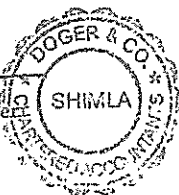
For and On behalf of the Board

As per our report of even date
For Doger & co.
Chartered Accountants
Firm Reg. No : 019516 N

DIN no 08384050
PANKAJ ARYA

DIN no 08384054
SHIVANI RANA

CA Munish Kaundal Partner
Membership No. : 508733
Place: Shimla
Date: 08/01/2022
UDIN- 22508733AAAAAW8100



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Notes forming an integral part of balance sheet as on 31.03.2021

Note - I Share Capital

Particulars	As on 31.03.2021		As on 31.03.2020	
	Number of Shares	Amount In Rs	Number of Shares	Amount In Rs
(a) Authorised share capital				
Equity Shares of Rs. 10 each	2,00,00,000	20,00,000.00	2,00,00,000	20,00,000.00
(b) Issued, subscribed and fully Paid up Capital				
Equity Shares of Rs. 10 each	90,500.00	9,05,000.00	90,500.00	9,05,000.00
Total Rs	90,500.00	9,05,000.00	90,500.00	9,05,000.00

Reconciliation of number of equity shares and amount outstanding at the beginning and at the end of the year

Particulars	As on 31.03.2021		As on 31.03.2020	
	Number of Shares	Amount In Rs	Number of Shares	Amount In Rs
Shares outstanding at the beginning of the year	-	-	-	-
Add: Issued During the year	90,500.00	9,05,000.00	90,500.00	9,05,000.00
Less: Shares cancelled / surrendered during the year	-	-	-	-
Shares outstanding at the end of the year	90,500.00	9,05,000.00	90,500.00	9,05,000.00

Note - 2 Reserve & Surplus

Particulars	Rs Current Year	Rs Previous Year
a) Profit & Loss account		
Opening Balance	-	-
Add: Surplus for Current Year	5,29,825.23	-
Closing Balance	5,29,825.23	-
b) Capital Reserve	7,61,606.49	-
Less: Depreciation	(1,25,479.34)	-
Closing Balance	5,43,527.06	-
Total (Rs.) (a+b)	5,29,825.23	-



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Note - 3 Share Application Money Pending for Allocation

Particulars	Rs Current Year	Rs Previous Year
President Kissan Vikas Manch Dehra Vendor	25,000.00	25,000.00
President Kva Bhuint Member	10,000.00	10,000.00
President Kva Dharnasi Member	10,000.00	10,000.00
President Kva Jikhali Bharali Member	10,000.00	10,000.00
President Kva Nalti (BALU) Member	10,000.00	10,000.00
President Kva Sawaru Member	10,000.00	10,000.00
Sawroop Jamwal Member	50,000.00	50,000.00
Total (Rs.)	1,25,000.00	1,25,000.00

Note - 4 Grant in AID

Particulars	Rs Current Year	Rs Previous Year
Opening Balance	23,76,573.78	-
Add : Received During the Year	6,31,698.00	28,42,000.00
Less : Amount Spent out of GIA	30,08,271.78	4,65,426.22
Total (Rs.)	-	23,76,573.78

Note - 5 Short term Borrowings

Particulars	Rs Current Year	Rs Previous Year
Axis Bank CC limit	19,89,096.00	19,68,809.00
Total (Rs.)	19,89,096.00	19,68,809.00

Note - 6 Other Current Liabilities

Particulars	Rs Current Year	Rs Previous Year
Doger & Co. (Audit Fee Payable)	45,400.00	21,800.00
Trade Payables to Creditors	4,95,789.51	2,27,175.17
Pankaj Arya Loan	29,732.70	-
Total (Rs.)	5,70,922.21	2,48,975.17

Note - 8 Cash and Cash Equivalents

Particulars	Rs Current Year	Rs Previous Year
Cash in Hand	847.17	20,347.07
Axis Bank	52,106.61	-
Himachal Gramin Bank	-	71,717.84
FDR with Axis Bank	22,71,400.00	21,47,494.00
Total (Rs)	23,24,353.78	22,39,558.91

Note - 9 Other Current Assets

Particulars	Rs Current Year	Rs Previous Year
TDS	15,325.00	5,278.00
GST Input receivable	94,737.17	67,902.88
Security Kothari	25,000.00	-
Security Indo Amrical Seed	30,000.00	-
Security Sacata	35,000.00	-
Trade Receivables	4,70,223.53	3,83,656.04
Total (Rs)	6,70,285.70	3,83,656.04

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3,83,656.04
3,83,656.04

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HIMAGRI VISION PRODUCER COMPANY LIMITED
C/O PROJECT DIRECTOR, HPCDA JICA 2/32, HAMIRPUR H.P. 177001

Schedule Forming an integral Part of Profit & Loss A/c

Note 10 Revenue from operations
Particulars

	Rs Current Year	Rs Previous Year
Gross Sale	65,83,837.91	31,10,234.57
Sale of products comprises sale of Atta, vegetables, Pluses etc.		

Note 11 Other Income

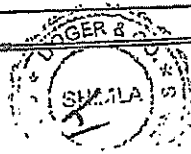
Particulars	Rs Current Year	Rs Previous Year
Donation by member	-	6,875.00
Interest Income	1,33,953.00	52,772.00
Grant in AID	23,07,265.38	4,65,426.22
Total Rs.	24,41,218.38	5,25,073.22

Note 12 Cost of Inventory Consumed

Particulars	Rs Current Year	Rs Previous Year
Opening stock	29,35,361.00	-
Add: Purchases	40,67,270.47	54,89,518.25
Add: Carriage Inward Expenses	3,25,995.00	1,98,732.00
Add: Packing Material	4,98,146.20	-
Add: Damages in stock	8,01,861.65	10,868.00
Total Rs	86,28,634.32	56,99,118.25
Less : Closing Inventory	6,21,793.00	29,35,361.00
Inventory consumed	80,06,841.32	27,63,757.25

Note 13 Administrative Expenses

Particulars	C.Y. Amount (Rs)	P.Y. Amount (Rs.)
Audit Fee	23,600.00	21,800.00
Bank Charges	4,129.27	1,062.00
Courior Charges	2,600.00	-
Carriage Outward	-	28,500.00
Discount	1,450.00	166.36
GST Late Fee	12,440.00	540.00
HP Trade Licence	2,000.00	-
Interest on CC	1,36,017.00	47,253.00
Labour Expenses	7,034.00	76,343.00
Licence Fee	8,446.00	-
Marketing Exp	900.00	-
Miscellaneous Exp.	7,640.00	3,400.00
Office Expenses	7,660.00	51,863.00
Press Bharti All India	4,906.00	-
Prior Period Expense	1,77,286.13	-
Printing & Stationary	700.00	29,103.00
Professional Charges	-	30,400.00
Repair & Maintaince Expense	24,293.00	7,097.00
Rounding Off	5.30	8.18
Goods Permit	4,250.00	-
Staff Wellfair	-	8,318.00
Travelling Allowance	72,880.00	1,09,755.00
Website Development	-	7,500.00
Total (Rs.)	4,98,236.70	4,23,108.54



HIMA 31 VISION PRODUCER COMPANY LIMITED
C/O PROJECT DIRECTOR, HPCDA JICA 2/32, HAMIRPUR H.P. 17. J01
SCHEDULE OF DEPRECIATION FOR THE FINANCIAL YEAR 2020-21

Note 7

Date of Purchase/ Put to use	Particular	Opening Balance WDV	Addition made Original Cost (Rs)	Life as per Schedule-II	Residual Value	Depreciable amount over whole life	Rate of Dep.	No of days Used during the year	Dep for the Year 2020-21	WDV as on 31st Mar 2021
(A) Land										
-	Land	-	-	-	-	-	0.00%	-	-	-
(B) Buildings										
-	Building	-	-	-	-	-	0.00%	-	-	-
(C) Office Equipments										
26-Jun-2019	Computer	24,830.00	-	3.00	2,400.00	45,600	63.16%	365.00	15,682.55	9,147.45
1-Apr-2020	Computer	-	85,000.00	3.00	4,250.00	80,750	63.16%	365.00	53,685.73	31,314.27
1-Apr-2020	Printing Cylinders	-	1,94,058.40	8.00	9,703.00	1,84,355	31.23%	365.00	60,612.84	1,33,445.56
(D) Furniture and Fixtures										
7-Aug-2019	Computer & office Tables	19,630.00	-	10.00	1,180.00	22,420	25.89%	365.00	5,081.53	14,548.47
22-Oct-2019	Steel Racks	21,322.00	-	10.00	1,204.00	22,868	25.89%	365.00	5,521.14	15,800.86
(E) Vehicles										
31-Dec-2020	Vehicle	-	4,21,948.00	8.00	21,097.00	4,00,851	31.23%	-90.00	1,31,793.60	2,90,154.40
	Total Assets	65,782.00	7,01,006.40		39,834.00	7,56,844.40			2,72,377.39	4,94,411.01



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(8)

DOGER & Co.
CHARTERED ACCOUNTANTS

(O) 0177-2656809, 2656162, (M) 98170-73000

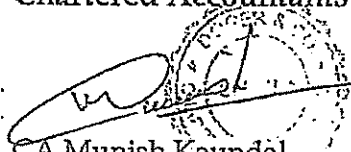
UTILISATION CERTIFICATE

It is certified that the grant-in-aid of Rs. 35,00,000/- (Rupees Thirty Five Lacs Only) was sanctioned by the Project Director HPCDP JICA-ODA-Hamirpur H. P. vide to Himagri Vision Producer Company Limited, Hamirpur H.P. has been properly utilized properly to the extent of Rs. 35,00,000/- (Rupees Thirty Five Lacs Only) for the purpose for which it was sanctioned and disbursed.

Further it is also certified that amount spent has been fully accounted for in the Audited books of accounts and has been incorporated in the financial statements.

for Doger & Co.
Chartered Accountants

Place : Shimla
Dated : 08/01/2022


CA Munish Kaundal
Partner M No 508733
UDIN: 22508733AAAAAS4966

Annexure-II

**Annual Physical & Financial Progress of External Aided Project for the Financial Year 2021-22
(Rs. In Lakh)**

Sr.No.	Item	Unit	Physical & financial Targets for 2021-22		Achievement during 2021-22	
			Physical	Financial	Physical	Financial
1. Infrastructure Development						
1.3.2	Survey, Investigation, Design & Estimation (Preparation of DPR)	Nos.	60	106.98381	60	106.98381
	Total(1)			106.98381		106.98381
2. Farmers' Support Component						
2.1	Formation and Strengthening KVA					
2.1.1	Awareness Camp involving Community	Nos.	62	4.97556	62	4.97556
2.3	Research and Seed Production					
2.3.1	R & D support (11 Sub projects)	Nos.	11	90.1500	Under execution	90.1500
2.3.2	Infrastructure development at SAU for vegetable seed production	No.	1	248.3000	Under execution	248.3000
2.5.7	Promotion of Shiitake Mushroom Cultivation (Management Cost for SCTC)		L.S	5.77484	L.S	5.42484
	Total(2)			349.200	62.00	348.850
3. Value Chain and Market Development Component						
3.4	Modernizing facilities and equipment in Mandis					
3.4.1	Facility construction with equipment					
3.4.2	O & M of facilities & equipment	Nos.	13 Marketing yards	540.000	Under execution	540.00000
	Total (3)			540.000		540.000
4. Institutional Development Component						
4.1	Strengthening of DOA					
4.1.1	Recruitment of PMU Staff (Out-Source)			313.97349		275.07787
4.1.2	Capacity Development of Project Staff on PDCA Cycle					
	(7) Organising periodical review meetings, workshops etc.	Nos.	20	2.06349	20	2.04881
4.1.3	Establishment of MIS &GIS and Monitoring System					
4.1.4	Procurment of ICT related equipment			98.97640		98.97285
	(1) Procurement of general use IT equipment		L.S	98.66849	L.S	98.66494
	(4) Strengthening of GIS/MIS Cell (Existing)		L.S	0.30791	L.S	0.30791
4.1.8	Construction of Training Centres	Nos.	1	1.90318	Under execution	1.90318
4.1.9	Procurement of Equipment and Tools to PMU		L.S	154.62	L.S	144.75

Annexure-II

Annual Physical & Financial Progress of External Aided Project for the Financial Year 2021-22 (Rs. In Lakh)						
Sl. No.	Item	Unit	Physical & financial Targets for 2021-22		Achievement during 2021- 22	
4.2	Strengthening of Extension Service Function					
4.2.1	Preparation of Information, Education and Communication (IEC) Material for Dissemination			17.38169		17.38169
	(2) Publication of handouts and manuals		L.S	1.63350	L.S	1.6335
	(5) Preparation of video programmes		L.S	2.37000	L.S	2.37
	(7) Farmers' fair in each cluster		L.S	13.37819	L.S	13.37819
4.3	Baseline Survey and Impact Assessment					
4.3.1	Conduct baseline survey	Nos.	1	10.9000	1	10.9000
	Total(4)			599.81579		551.03868
	Total(1+2+3+4)			1,596.00000		1,546.87289
Non Eligible portion						
	Administrative Cost and GST			404.00000		352.68469
Grand Total of Eligible and non eligible				2000.00000		1899.55758



Annexure-III

DPMU & BPMU wise Status of Dropped & new Sub Projects

Sr. No.	DPMU	BPMU	Total No. of Sub Projects as per MoD	Non Feasible/Dropped	Proposed for Replacement	
					From list of 49	New
1	Hamirpur	Hamirpur	23	7	4	5
2		Una	19	7	-	13
3		Bilaspur	19	10	-	13
		Sub Total	61	24	4	31
4	Mandi	Mandi	13	5	-	10
5		Gohar	21	16	-	9
6		Sarkaghat	20	4	1	-
7		Kullu	47	14	1	5
		Sub Total	101	39	2	24
8	Kangra	Palampur	21	6	1	4
9		Kangra	22	7	-	6
10		Chaitru (Dharamshala)	17	5	-	9
11		Chamba	16	11	-	14
		Sub Total	76	29	1	33
12	Solan	Rampur	23	16	-	15
13		Solan	22	15	3	10
14		Nahan	13	7	1	16
		Sub Total	58	38	4	41
		Grand Total	296	130	11	129
					140	

List of Non-Feasible/Dropped sub projects from list of 296 sub projects as per MoD

Sr. No.	Distict	DPMU	BPMU	Name of Sub Project	CCA	New/ Improvement	Reasons for Non Feasible
1	Hamirpur	Hamirpur	Hamirpur	LIS Pidhartta	10	New	Undertaken by Jal shakti Vibhag
2	Hamirpur	Hamirpur	Hamirpur	LIS Jamreda	10	New	Community Dispute
3	Hamirpur	Hamirpur	Hamirpur	LIS Tikkar	10	New	Community Dispute
4	Hamirpur	Hamirpur	Hamirpur	LIS Dalchera	12	New	Community Dispute
5	Hamirpur	Hamirpur	Hamirpur	LIS Baroha	21	New	Court Case
6	Hamirpur	Hamirpur	Hamirpur	LIS Baldukh	10	New	Undertaken by HPHDP
7	Hamirpur	Hamirpur	Hamirpur	LIS Badaran	8	New	Less discharge
8	Una	Hamirpur	Una	TWIS Chattara	10	New	Less discharge
9	Una	Hamirpur	Una	TWIS Behdala	15	New	Community Dispute
10	Una	Hamirpur	Una	TWIS Nagnoli (Lavana Majra)	12	New	Less discharge
11	Una	Hamirpur	Una	LIS Skoun	12	New	Less CCA
12	Una	Hamirpur	Una	WHS cum LIS Majiani	10	New	Community Dispute
13	Una	Hamirpur	Una	TWIS Loharli	12	New	Community Dispute
14	Una	Hamirpur	Una	LIS Lamlehri	10	New	Undertaken by Jal shakti Vibhag
15	Bilaspur	Hamirpur	Bilaspur	LIS Chhajoli	15	New	Community Dispute
16	Bilaspur	Hamirpur	Bilaspur	LIS Dadhol Khurd	15	New	Community Dispute
17	Bilaspur	Hamirpur	Bilaspur	LIS Dadhol Kalan	22	New	CCA already diversified
18	Bilaspur	Hamirpur	Bilaspur	LIS Dharbyan	15	New	Community Dispute
19	Bilaspur	Hamirpur	Bilaspur	LIS Daloli	10	New	Community Dispute
20	Bilaspur	Hamirpur	Bilaspur	LIS Sayar	15	New	Community Dispute
21	Bilaspur	Hamirpur	Bilaspur	LIS Daloh	10	New	CCA is far from source
22	Bilaspur	Hamirpur	Bilaspur	LIS Kotlu Brahmana	40	New	Community Dispute
23	Bilaspur	Hamirpur	Bilaspur	LIS Challeli	20	New	Forest Land
24	Bilaspur	Hamirpur	Bilaspur	LIS Kuddi	15	New	Less CCA
25	Mandi	Mandi	Mandi	FIS Trambi Nalla to Jadda	8	Improvement	Farmers not interested
26	Mandi	Mandi	Mandi	FIS Baloh	24	Improvement	Undertaken by Jal shakti Vibhag
27	Mandi	Mandi	Mandi	FIS Kothang to Tha	35	Improvement	Undertaken by Jal shakti Vibhag
28	Mandi	Mandi	Mandi	FIS Ratti Maltehar	65	New	Undertaken by Jal shakti Vibhag
29	Mandi	Mandi	Mandi	FIS Panredi to Baghi	18	New	Forest Land
30	Mandi	Mandi	Gohar	FIS Kashan to Sainj	32	Improvement	Farmers not interested
31	Mandi	Mandi	Gohar	FIS Rohara to Katru	45	New	Undertaken by HPHDP
32	Mandi	Mandi	Gohar	FIS Juli to Badan	17	Improvement	Undertaken by HPHDP
33	Mandi	Mandi	Gohar	FIS Judi ropa Mahidhar	18	New	Undertaken by Jal shakti Vibhag
34	Mandi	Mandi	Gohar	FIS Dhalwas to Rahidhar	18	New	Forest Land
35	Mandi	Mandi	Gohar	FIS Chuni khad to Nihri	30	Improvement	Undertaken by Jal shakti Vibhag
36	Mandi	Mandi	Gohar	FIS Masog Lalag	80	Improvement	Community Dispute
37	Mandi	Mandi	Gohar	FIS Girjhanu khad to Kao	25	Improvement	Community Dispute
38	Mandi	Mandi	Gohar	FIS Chinnu to Vikriog	60	Improvement	Forest Land
39	Mandi	Mandi	Gohar	FIS Got Khad to Kandi	22	Improvement	Undertaken by HPHDP
40	Mandi	Mandi	Gohar	FIS Nagni Gad to Sainjib	10	New	Forest Land
41	Mandi	Mandi	Gohar	FIS Naun	18	Improvement	CCA already diversified
42	Mandi	Mandi	Gohar	LIS Hajra khad to kao	15	New	Farmers not interested
43	Mandi	Mandi	Gohar	FIS Khuda Nallah to Jiung	32	New	Forest Land
44	Mandi	Mandi	Gohar	FIS Badar Nallah to kushal	15	New	Forest Land
45	Mandi	Mandi	Gohar	FIS Khunagi to Surah	15	New	Forest Land
46	Mandi	Mandi	Sarkaghat	LIS Malua Jol	16	New	Farmers not interested
47	Mandi	Mandi	Sarkaghat	LIS Therahred/Phihar	8	New	Undertaken by Jal shakti Vibhag
48	Mandi	Mandi	Sarkaghat	LIS Beri Pantheda	16	New	Less discharge
49	Mandi	Mandi	Sarkaghat	FIS Bharnal	12	New	Undertaken by DoA
50	Kullu	Mandi	Kullu	FIS Dodani Bai	48	Improvement	Undertaken by HPHDP
51	Kullu	Mandi	Kullu	FIS Dobha seri	28	Improvement	Undertaken by Gram Panchayat



List of Non-Feasible/Dropped sub projects from list of 296 sub projects as per MoD

Sr. No.	Distict	DPMU	BPMU	Name of Sub Project	CCA	New/ Improvement	Reasons for Non Feasible
52	Kullu	Mandi	Kullu	FIS Khanor Hirni Seri	80	Improvement	Undertaken by HPHDP
53	Kullu	Mandi	Kullu	FIS Nashala	40	Improvement	Undertaken by HPHDP
54	Kullu	Mandi	Kullu	FIS Chhaki Seri	40	Improvement	Undertaken by HPHDP
55	Kullu	Mandi	Kullu	FIS Bhutti	12	New	Undertaken by Jal shakti Vibhag
56	Kullu	Mandi	Kullu	FIS Bhalyani	14	Improvement	Undertaken by Jal shakti Vibhag
57	Kullu	Mandi	Kullu	LIS Bathogi (shil)	10	New	High static Head
58	Kullu	Mandi	Kullu	FIS Muchkuhl	20	Improvement	CCA already diversifed
59	Kullu	Mandi	Kullu	FIS Parsha	32	Improvement	CCA already diversifed
60	Kullu	Mandi	Kullu	FIS Ghayagi	10	Improvement	Undertaken by Jal shakti Vibhag
61	Kullu	Mandi	Kullu	FIS Chinsh Ropa	16	Improvement	Farmers not interested
62	Kullu	Mandi	Kullu	FIS Kalehali	20	Improvement	CCA already diversifed
63	Kullu	Mandi	Kullu	FIS Gadherni	30	Improvement	CCA already diversifed
64	Kangra	Palampur	Palampur	FIS Chetu da chou	12	Improvement	Less CCA
65	Kangra	Palampur	Palampur	FIS Bharwan Chowttami	50	Improvement	Farmers not interested
66	Kangra	Palampur	Palampur	FIS Grayen di kuhal	80	Improvement	Undertaken by Jal shakti Vibhag
67	Kangra	Palampur	Palampur	FIS Changre da chou	20	Improvement	CCA is water Logged
68	Kangra	Palampur	Palampur	FIS Bhattiyadi da chou	27	Improvement	Undertaken by Jal shakti Vibhag
69	Kangra	Palampur	Palampur	FIS Kand kosri	25	Improvement	Less discharge
70	Kangra	Palampur	Kangra	LIS Amb Pathiar-I	22	New	Community Dispute
71	Kangra	Palampur	Kangra	LIS Amb Pathiar-II	30	New	Community Dispute
72	Kangra	Palampur	Kangra	LIS Nagrota	30	New	Community Dispute
73	Kangra	Palampur	Kangra	FIS Rainta	40	New	Community Dispute
74	Kangra	Palampur	Kangra	FIS Adhwani	35	New	Community Dispute
75	Kangra	Palampur	Kangra	FIS Surani	10	New	Community Dispute
76	Kangra	Palampur	Kangra	FIS Nagan Patt	40	Improvement	Undertaken by Gram Panchayat
77	Kangra	Palampur	Dharamshala	LIS Sunhi	25	New	Forest Land
78	Kangra	Palampur	Dharamshala	LIS Jagnoli	45	New	Farmers not interested
79	Kangra	Palampur	Dharamshala	FIS Brehu Kuhal	40	Improvement	Source not defined
80	Kangra	Palampur	Dharamshala	FIS Dann Kuhal	28	Improvement	Undertaken by Jal shakti Vibhag
81	Kangra	Palampur	Dharamshala	FIS Lakhner Khabbal	19	New	CCA already diversifed
82	Chamba	Palampur	Chamba	FIS Kolka	12	Improvement	Undertaken by HPHDP
83	Chamba	Palampur	Chamba	FIS Priyungal	11	Improvement	Undertaken by HPHDP
84	Chamba	Palampur	Chamba	FIS Nagori	25	Improvement	Community Dispute
85	Chamba	Palampur	Chamba	FIS Bharodi	16	New	Undertaken by Jal shakti Vibhag
86	Chamba	Palampur	Chamba	FIS Dharmeran	15	Improvement	Forest Land
87	Chamba	Palampur	Chamba	FIS Kukren to Thanoti	35	New	Forest Land
88	Chamba	Palampur	Chamba	FIS Naroli Nala to Lagga	35	New	Forest Land
89	Chamba	Palampur	Chamba	FIS Tar se Dharwai	30	New	Less CCA
90	Chamba	Palampur	Chamba	FIS Tadgram	12	New	CCA Is far from road.
91	Chamba	Palampur	Chamba	FIS Nandan Jusab	20	New	Forest Land
92	Chamba	Palampur	Chamba	FIS Sanoooh	12	New	Farmers not interested
93	Shimla	Solan	Rampur	FIS Paneo Nalla to Darku	12	New	Forest Land
94	Shimla	Solan	Rampur	FIS Gharyana	20	Imp.	Less discharge
95	Shimla	Solan	Rampur	FIS Karyali	17	Imp.	Undertaken by HPHDP
96	Shimla	Solan	Rampur	FIS Karmad to Guhanda	20	New	Less discharge
97	Shimla	Solan	Rampur	FIS Thanach to rumali	30	New	Undertaken by HPHDP
98	Shimla	Solan	Rampur	FIS Dudhwi Nalla to kandug	8	Imp.	Less CCA
99	Shimla	Solan	Rampur	FIS Kedas to Shwar	15	Imp.	Undertaken by HPHDP
100	Shimla	Solan	Rampur	FIS Thanda Pani to odia	19	New	Undertaken by HPHDP
101	Shimla	Solan	Rampur	FIS Buini Nalla to kalaras	20	New	Undertaken by HPHDP
102	Shimla	Solan	Rampur	FIS Pashad nalla to bari lanj	20	New	Farmers not interested
103	Shimla	Solan	Rampur	FIS Deothi nalla to keem	20	New	Less discharge

List of Non-Feasible/Dropped sub projects from list of 296 sub projects as per MoD

Sr. No.	Distict	DPMU	BPMU	Name of Sub Project	CCA	New/ Improvement	Reasons for Non Feasible
104	Shimla	Solan	Rampur	FIS Sadholi To Siyarla	18	New	Forest Land
105	Shimla	Solan	Rampur	FIS Saladi Khadd to batheda	15	New	Less CCA
106	Shimla	Solan	Rampur	FIS Gadasu to Suha	45	New	CCA already diversified
107	Shimla	Solan	Rampur	FIS Majholi to bjhethy	30	New	CCA already diversified
108	Shimla	Solan	Rampur	FIS Jood to Bhawana	15	Imp.	Undertaken by Jal shakti Vibhag
109	Solan	Solan	Solan	FIS Gharwa Plasara	30	New	Undertaken by Jal shakti Vibhag
110	Solan	Solan	Solan	FIS Bhumbhak to Top ki	18	Improvement	Less discharge
111	Solan	Solan	Solan	FIS Rawan ka Ban to	22	Improvement	Less discharge
112	Solan	Solan	Solan	FIS Chakli	11	Improvement	Less discharge
113	Solan	Solan	Solan	LIS Anji	13	New	High static Head
114	Solan	Solan	Solan	LIS Kanda Kathyadu	11.66	New	High static Head
115	Solan	Solan	Solan	LIS Kolthi	10	New	Less discharge
116	Solan	Solan	Solan	LIS Navti Thura	11.5	New	High static Head
117	Solan	Solan	Solan	LIS Jhajja	25	New	High static Head
118	Solan	Solan	Solan	LIS Bhola	13	New	High static Head
119	Solan	Solan	Solan	LIS Mahog	45	New	Farmers not interested
120	Solan	Solan	Solan	FIS Manjhu Khadd	40	New	High static Head
121	Solan	Solan	Solan	FIS Sarawan	20	Improvement	Less discharge
122	Solan	Solan	Solan	FIS Beral	10	New	CCA already diversified
123	Solan	Solan	Solan	FIS Changer Chalama	45	New	Undertaken by DoA
124	Sirmour	Solan	Nahan	FIS Dhayan Khala to	156.85	New	Undertaken by HPHDP
125	Sirmour	Solan	Nahan	FIS Patti Bas	8.5	New	Less CCA
126	Sirmour	Solan	Nahan	FIS Adwar	8	New	Undertaken by Rural Department
127	Sirmour	Solan	Nahan	LIS Tai Tisari	30	New	High static Head
128	Sirmour	Solan	Nahan	LIS Chod Ka Malvan	16	New	High static Head
129	Sirmour	Solan	Nahan	LIS Bhool to Tikri	18	New	High static Head
130	Sirmour	Solan	Nahan	FIS Bharanu to Nalli	15	New	Less CCA
				Total	3095.51		



Annexure-III

New projects identified for Replacement							
Sr. No.	Distict	DPMU	BPMU	Name of Sub Project	CCA (In Hec.)	New/ Improvement	Remarks
1	Hamirpur	Hamirpur	Hamirpur	LIS Dib	17	New	
2	Hamirpur	Hamirpur	Hamirpur	LIS Thada Chaklayana	12	New	
3	Hamirpur	Hamirpur	Hamirpur	LIS Kangri	10	New	
4	Hamirpur	Hamirpur	Hamirpur	LIS Dakhyora	15	New	
5	Hamirpur	Hamirpur	Hamirpur	LIS Balh	15	New	
6	Bilaspur	Hamirpur	Bilaspur	LIS Panyala	12.96	New	
7	Bilaspur	Hamirpur	Bilaspur	LIS Behran Jhareri	15	New	
8	Bilaspur	Hamirpur	Bilaspur	LIS Lahra	15	New	
9	Bilaspur	Hamirpur	Bilaspur	FIS Kothi Batala-Jayora	25	New	
10	Bilaspur	Hamirpur	Bilaspur	LIS Huddu Tikkri	10	New	
11	Bilaspur	Hamirpur	Bilaspur	LIS Chhakoh	15	New	
12	Bilaspur	Hamirpur	Bilaspur	LIS Panjail Khurd	10	New	
13	Bilaspur	Hamirpur	Bilaspur	LIS Bharoli	12	New	
14	Bilaspur	Hamirpur	Bilaspur	LIS Bhapraal	15	New	
15	Bilaspur	Hamirpur	Bilaspur	LIS Bani Bangail	12	New	
16	Bilaspur	Hamirpur	Bilaspur	LIS Boh	10	New	
17	Bilaspur	Hamirpur	Bilaspur	LIS Kothi	10	New	
18	Bilaspur	Hamirpur	Bilaspur	LIS Susnaal	15	New	
19	Una	Hamirpur	Una	LIS Gujreda	10	New	
20	Una	Hamirpur	Una	LIS Basoli	12	New	
21	Una	Hamirpur	Una	TW Sansowal	10	New	
22	Una	Hamirpur	Una	TW Upper Basal (Khwaja)	12	New	
23	Una	Hamirpur	Una	TW Teuri Doyam	11.4	New	
24	Una	Hamirpur	Una	TW Badoli	10	New	
25	Una	Hamirpur	Una	TW Chalola	12	New	
26	Una	Hamirpur	Una	TW Ghandawal	15	New	
27	Una	Hamirpur	Una	LIS Tarkhanka	12	New	
28	Una	Hamirpur	Una	LIS Balh	15	New	
29	Una	Hamirpur	Una	LIS Gehra Kothi	17	New	
30	Una	Hamirpur	Una	TW Babehar-II	12	New	
31	Una	Hamirpur	Una	TW Palkwah	15	New	
32	Mandi	Mandi	Mandi	FIS Dodar Kuhal	25	Improvement	
33	Mandi	Mandi	Mandi	FIS Siyanh ki Kuhal	30	Improvement	
34	Mandi	Mandi	Mandi	FIS Jajhar Nallah to Jaral Ropa	17	Improvement	
35	Mandi	Mandi	Mandi	FIS Bangleada re Kuhal	20	Improvement	
36	Mandi	Mandi	Mandi	FIS Ropari Khad to Mahor Gaad	20	New	
37	Mandi	Mandi	Mandi	FIS Kalehad to Kataula	20	Improvement	
38	Mandi	Mandi	Mandi	FIS Khalagwad Nalla to Upper Nurahan	22	Improvement	
39	Mandi	Mandi	Mandi	FIS Jaral Khad to Samrahan	20	Improvement	
40	Mandi	Mandi	Mandi	FIS Jaral nalla re kuhal	22	Improvement	
41	Mandi	Mandi	Mandi	FIS Katli Nalla to Papplehra	20	Improvement	
42	Mandi	Mandi	Gohar	FIS Shani Mandir to Panchakkar	21	Improvement	
43	Mandi	Mandi	Gohar	FIS Panchakkar to Badahamu	20	Improvement	
44	Mandi	Mandi	Gohar	FIS Nogi Khad to Kandlu	25	Improvement	
45	Mandi	Mandi	Gohar	FIS Kandlu to Bithri	23	Improvement	
46	Mandi	Mandi	Gohar	FIS Gawar to Maswari	20	Improvement	
47	Mandi	Mandi	Gohar	FIS Bassa to Sunathar	21	Improvement	
48	Mandi	Mandi	Gohar	FIS Dadha Nalla to Kot	20	Improvement	
49	Mandi	Mandi	Gohar	FIS Bhurni Nalla to Sharan	20	New	
50	Mandi	Mandi	Gohar	FIS Bijhai to Kanda	20	New	
51	Kullu	Mandi	Kullu	FIS Chharehara	40	Improvement	

New projects identified for Replacement							
Sr. No.	Distict	DPMU	BPMU	Name of Sub Project	CCA (In Hec.)	New/ Improvement	Remarks
52	Kullu	Mandi	Kullu	LIS Pah Nallah	16	New	
53	Kullu	Mandi	Kullu	FIS Ghalyan Ropa Kuhal	20	Improvement	
54	Kullu	Mandi	Kullu	FIS Samanaa Nallah to Nichli Seri	22	Improvement	
55	Kullu	Mandi	Kullu	FIS Doghri Naqllah to Bhayal Ropa	20	Improvement	
56	Kangra	Palampur	Palampur	FIS Lohan kuhal	22	Improvement	
57	Kangra	Palampur	Palampur	FIS Parnuhal Kuhal	20	Improvement	
58	Kangra	Palampur	Palampur	FIS Mandal kuhal	35	Improvement	
59	Kangra	Palampur	Palampur	FIS Bahdu Ropa	22	Improvement	
60	Kangra	Palampur	Kangra	LIS Sawad	10	New	
61	Kangra	Palampur	Kangra	LIS Soud Kalan	50	New	
62	Kangra	Palampur	Kangra	FIS Amroh Muladi	20	Improvement	
63	Kangra	Palampur	Kangra	FIS Nagni kuhal	60	Improvement	
64	Kangra	Palampur	Kangra	FIS Luharu-II	25	Improvement	
65	Kangra	Palampur	Kangra	LIS Kasar	10	New	
66	Kangra	Palampur	Dharamshala	FIS Barota Kuhal	25	Improvement	
67	Kangra	Palampur	Dharamshala	FIS Nagani Kuhal	90	Improvement	
68	Kangra	Palampur	Dharamshala	FIS Nayi Kuhal	70	Improvement	
69	Kangra	Palampur	Dharamshala	FIS Rey	25	Improvement	
70	Kangra	Palampur	Dharamshala	FIS Madul Kuhal Phase-I	60	Improvement	
71	Kangra	Palampur	Dharamshala	FIS Madul Kuhal Phase-II	70	Improvement	
72	Kangra	Palampur	Dharamshala	FIS Madul Kuhal Phase-III	60	Improvement	
73	Kangra	Palampur	Dharamshala	LIS Samooh Phase-I	50	New	
74	Kangra	Palampur	Dharamshala	LIS Samooh Phase-II	40	New	
75	Chamba	Palampur	Chamba	FIS Sarul Kuhal	30	Improvement	
76	Chamba	Palampur	Chamba	FIS Dulla	20	Improvement	
77	Chamba	Palampur	Chamba	FIS Dadri	20	Improvement	
78	Chamba	Palampur	Chamba	FIS Nanodi	20	New	
79	Chamba	Palampur	Chamba	FIS Jungra Shawa	20	New	
80	Chamba	Palampur	Chamba	FIS Bhraduin	20	New	
81	Chamba	Palampur	Chamba	FIS Champa Pulag	20	New	
82	Chamba	Palampur	Chamba	FIS Jaladi Jasoh	20	New	
83	Chamba	Palampur	Chamba	FIS Banjarwar Baroti	40	New	
84	Chamba	Palampur	Chamba	FIS Osal to Jamura	20	Improvement	
85	Chamba	Palampur	Chamba	FIS Gulel	30	New	
86	Chamba	Palampur	Chamba	FIS Sanghani	20	New	
87	Chamba	Palampur	Chamba	FIS Meru	20	New	
88	Chamba	Palampur	Chamba	FIS Bhrada	20	New	
89	Shimla	Solan	Rampur	FIS Kingal	30	New	
90	Shimla	Solan	Rampur	FIS Pranu malaun Pranu Sainj	20	New	
91	Shimla	Solan	Rampur	FIS Chamola khad to Chakul Bhawara	30	New	
92	Shimla	Solan	Rampur	FIS Karad Dabar to Tasroti	30	New	
93	Shimla	Solan	Rampur	FIS Getgad to Grail Nallah	35	New	
94	Shimla	Solan	Rampur	FIS Bai Nalla to Matalni Dhar	20	New	
95	Shimla	Solan	Rampur	FIS Aun to Kuttu Nallah	22	New	
96	Shimla	Solan	Rampur	FIS Bachlyam to Mathli	28	New	
97	Shimla	Solan	Rampur	FIS Johar Nallah to Koti	20	New	
98	Kinnaur	Solan	Rampur	FIS Gramang Kwalo to Makarmang	80	Improvement	
99	Kinnaur	Solan	Rampur	FIS Thuwaring kwalo to Lanen	40	Improvement	
100	Kinnaur	Solan	Rampur	FIS Moorang Nallah to Karba	20	Improvement	

New projects identified for Replacement							
Sr. No.	Distict	DPMU	BPMU	Name of Sub Project	CCA (In Hec.)	New/ Improvement	Remarks
101	Shimla	Solan	Rampur	FIS Pakhal Khad to Bhatwari	20	Improvement	
102	Shimla	Solan	Rampur	FIS Dhaunli Nallah to Sindhasli	24	Improvement	
103	Shimla	Solan	Rampur	FIS Sarog	10	New	
104	Solan	Solan	Solan	FIS Anji Kyar GP Mandesar Tehsil Kasauli Distt.Solan	20	Improvement	
105	Solan	Solan	Solan	FIS Dhar to Kunana G.P. Patta Nalli Tehsil Kasauli Distt. Solan	22	New	
106	Solan	Solan	Solan	FIS Ode ka Nalla to Gahar ki Ser G.P. Bhaguri Tehsil Kasauli Distt.Solan	25	Improvement	
107	Solan	Solan	Solan	FIS Oda Manjhyari G.P.Bhaguri Tehsil Kasauli Distt.Solan	20	Improvement	
108	Solan	Solan	Solan	FIS Khadeen G.P. Banasar Tehsil Kasauli Distt. Solan	20	Improvement	
109	Solan	Solan	Solan	FIS Gahi GP Jabli Tehsil Kasauli Distt. Solan	25	Improvement	
110	Solan	Solan	Solan	FIS Datar G.P.Koti Namb Tehsil Kasauli Distt.Solan	20	Improvement	
111	Solan	Solan	Solan	LIS Nangal Nilha G.P. Gol Jamala Tehsil Nalagarh Distt. Solan	17	New	
112	Solan	Solan	Solan	FIS Chakhad, G.P Chakhad	20	Improvement	
113	Solan	Solan	Solan	FIS Aasloo	24.34	Improvement	
114	Sirmour	Solan	Nahan	FIS Katali (G.P. Panjahal)	22	Improvement	
115	Sirmour	Solan	Nahan	FIS Balja Nala to Vasni (G.P. Washni)	25	New	
116	Sirmour	Solan	Nahan	FIS Giri to Khadar (G.P. Nawada)	55	Improvement	
117	Sirmour	Solan	Nahan	LIS Bata to Chandpur	35.72	New	
118	Sirmour	Solan	Nahan	LIS Bata to Kotari I	30	New	
119	Sirmour	Solan	Nahan	LIS Bata to Kotari II	28	New	
120	Sirmour	Solan	Nahan	FIS Rathia Khala to Dabra (G.P Bokala Pab)	25	New	
121	Sirmour	Solan	Nahan	FIS Dunia Khala to Bhawn (G.P. Bhawn Kadiana)	25	New	
122	Sirmour	Solan	Nahan	FIS Jok to Rajauli Panjorta (G.P. NerSwar)	23	Improvement	
123	Sirmour	Solan	Nahan	FIS Katah Kharadi (G.P. Katah Sheetla)	38.00	Improvement	
124	Sirmour	Solan	Nahan	FIS Dhang Kharadi (G.P. Katah Sheetla)	25.00	Improvement	
125	Sirmour	Solan	Nahan	TW Khadar Tokiyon	10	New	
126	Sirmour	Solan	Nahan	TW Fatehpur	12	New	
127	Sirmour	Solan	Nahan	FIS Shivla Khad to Ser	22	New	
128	Sirmour	Solan	Nahan	FIS Khilour	26	New	
129	Sirmour	Solan	Nahan	FIS Tipriya	24	New	
				Sub Total	3085.4		
1	Hamirpur	Hamirpur	Hamirpur	LIS Maslana Kalan	12	New	Out of 49
2	Hamirpur	Hamirpur	Hamirpur	LIS Gharyani	15	New	Out of 49
3	Hamirpur	Hamirpur	Hamirpur	LIS Balh Patyala	10	New	Out of 49
4	Hamirpur	Hamirpur	Hamirpur	LIS Ghardat	10	New	Out of 49
5	Mandi	Mandi	Sarkaghat	FIS Bede Nallah to Samkhetar	15	Improvement	Out of 49
6	Kullu	Mandi	Kullu	FIS Naraini	21	Improvement	Out of 49
7	Kangra	Palampur	Palampur	FIS Majhenu	15	Improvement	Out of 49
8	Solan	Solan	Solan	FIS Dhamkari to Kanaha Teh and Distt Solan	15	Improvement	Out of 49
9	Solan	Solan	Solan	FIS Sanjada khad Tehsil and Distt Solan	9	New	Out of 49
10	Solan	Solan	Solan	FIS Redu khad to Manlog Tehsil and Distt Solan	28	New	Out of 49
11	Sirmour	Solan	Nahan	FIS Siddi (G.P. Banor)	8	Improvement	Out of 49
				Sub Total	158		
				Total	3243.4		

					Annexure-IV
Himachal Praesh Crop Diversification Project Phase-II Annual Plan of Operation FY 2022-23					
No.	Item	Unit	Quantity	Unit Price (INR)	Total Cost (Lakhs)
1. Infrastructure Development					
1.1.1	Minor Irrigation	No./ha.	15/402	69,00,000	1,035.0000
1.1.3	Catchment Area Treatment	Nos.			210.0000
(1)	Wire Crates	No.	32	1,70,000	53.0000
(2)	Silt Retention Structures	No.	34	4,63,000	157.0000
1.1.5	Access farm road	KM	3	37,96,514	113.0000
1.3.2	Survey, Investigation, Design & Estimation (Preparation of DPR)	No.	180 (4030 ha approx.)	16122/ha	650.0000
Total					2,008.0000
2. Farmers' Support Component					
2.1	Formation and Strengthening KVA				27.6800
2.1.1	Awareness Camp involving Community	120	1	8,000	9.6000
2.1.2	Formation and formalization of KVAs				15.6800
	(1) Workshop of group to develop objectives and norms	60	2	4,000	4.8000
	(2) Training to MC members on role and responsibility	4	2	46,000	3.6800
	(3) Exposure visit of MC members to KVA in other area of HP	9	1	80,000	7.2000
2.1.3	Capacity development of KVAs for O&M Management				2.4000
	(1) Workshop to discuss principal and practices of irrigation and water management	60	1	4,000	2.4000
2.2	Vegetable Promotion				107.5550
2.2.2	Farm Economy Management, Training on farm management by farm type (advanced, intermediate and conservative)				3.6000
	(1) Orientation & Need Assessment	60	1	3,000	1.8000
	(2) Training on farm management and Bookkeeping	60	1	3,000	1.8000
2.2.3	Training cum method demonstration on Cultivation Practice of vegetable crops				2.2750

Himachal Praesh Crop Diversification Project Phase-II
Annual Plan of Operation FY 2022-23

No.	Item	Unit	Quantity	Unit Price (INR)	Total Cost (Lakhs)
	(13) Pilot project for SHEP	5	1	45,500	2.2750
2.2.4	Seed production and Demonstration (DOA)	3	1	85,00,000	85.0000
2.2.5	Food Grain's Productivity Training & demonstration	60	2	3,000	3.6000
2.2.7	Provision of poly houses & poly tunnels				13.0800
	(1) Training cum method demonstration (low tunnels) for vegetable seedlings	60	1	5,000	3.0000
	(2) Installation of walk in tunnels (10mtsX4 mts=1 unit): 2 units in the sub project	28	1	24,000	6.7200
	(3) Installation of walk in tunnels (10mtsX4 mts=1 unit): 4 units in sub projects	14	1	24,000	3.3600
2.3	Research and Seed Production				261.1500
2.3.1	R & D support (11 Sub projects)-2nd year phasing	11	1	2,50,00,000	97.5200
2.3.2	Infrastructure development at SAU for vegetable seed production-2nd year phasing	1	1	4,95,11,000	163.6300
2.4	Innovative activities				95.0000
2.4.1	Establishment of centre of excellence for vegetable nursery production(SAU)- 1st year phasing	1	1	68,00,000	45.0000
2.4.2	Trial for soil less cultivation/Fan Pad GH with vertical system- 1st year phasing	1	1	1,00,00,000	50.0000
2.5	Livelihood support activities for on /off farm activities and service sector activities				99.4800
2.5.1	Formation and formalization of SHGs				6.2800
	(1) Workshop of group to develop objectives and norms	60	1	4,000	2.4000
	(2) Training to SHG members on role and responsibility	4	1	97,000	3.8800
2.5.2	Mushroom cultivation on cost sharing basis 80:20	60	2	36,000	43.2000

					Annexure-IV
Himachal Praesh Crop Diversification Project Phase-II Annual Plan of Operation FY 2022-23					
No.	Item	Unit	Quantity	Unit Price (INR)	Total Cost (Lakhs)
2.5.7	Promotion of Shiitake Mushroom Cultivation (Management Cost for SCTC)	1	1	As per business plan	50.0000
Total					590.8650
3. Value Chain and Market Development Component					
3.4	Modernizing facilities and equipment in Mandis	No's	13	Separate for each Market Yard	1,500.0000
Total					1,500.0000
4. Institutional Development Component					
4.1	Strengthening of DOA				2,082.8350
4.1.1	Recruitment of PMU Staff (Out-Source)				600.0000
	(1) State PMU	Year	1	Lump sum (LS)	125.0000
	(2) District PMU	Year	1	LS	150.0000
	(3) Block PMU	Year	1	LS	325.0000
4.1.2	Capacity Development of Project Staff on PDCA Cycle				37.5750
	(1) Orientation Workshop of PMU Staff	Year	1	1,03,000	1.0300
	(2) Training of District & Block Project Managers on PIM, PRA and CDP	Year	1	155000	1.5500
	(3) Conceptual Training for PMU Staff on PDCA Cycle	Year	1	161000	1.6050
	(4) Workshops to establish PDCA cycle	Year	0	103	0.0000
	(5) Exposure Visits of PMU Staff (Other States)	Year	1	204000	2.0400
	(6) Peer Learning Workshop	Year	2	10,000	0.2000
	(7) Organising periodical review meetings, workshops etc.	No.	5	35,000	1.7500
	(8) HRD training on Team building , leadership, Motivation/inspiration and Stress management .	No.	36	60,000	21.6000
	(9) Agriculture Extension Training	No.	14	36,785	5.1500
	(10) Engineering Training	No.	14	18,928	2.6500
4.1.6	Establishment of MIS & GIS and Monitoring System	LS	LS	LS	65.0000
4.1.7	Procurment of ICT related equipment	LS	LS	LS	700.0000
4.1.8	Construction of Training Centres	No.	3	2,00,00,000	450.0000
4.1.9	Procurement of Equipment and Tools to PMU				230.2600

					Annexure-IV
Himachal Praesh Crop Diversification Project Phase-II Annual Plan of Operation FY 2022-23					
No.	Item	Unit	Quantity	Unit Price (INR)	Total Cost (Lakhs)
	(1) Rented accommodation for office space for DPMU	Months	12	60,000	7.2000
	(2) Rented accommodation for office space for BPMU	Months	60	40,000	24.0000
	(3) Furniture & office-equipments, (NewPMUs)	Nos.	7	4,28,000	30.0000
	(4) Replacement/ updation of Furniture	Nos.	12	41,000	5.0000
	(5) Transport facilities at PMU Procurement of 2 vehicles (SPMU 2) and hiring of 20 No. MUV (SPMU 2,DPMU 4,BPMU 14),	Months	12	LS	120.0000
	(6) Rental accomodation for extension officers (45 sites)	Nos.	45	1,000	5.4000
	(7) Publicity events,public awareness materials,inaugural ceremonies of sub projects		LS	LS	5.0000
	(8) Hiring of support services	Months	LS	LS	15.0000
	(9) Project Operational expenses	LS	LS	LS	15.0000
	(10) Countermeasures for COVID-19	LS	LS	LS	3.6600
4.2	Strengthening of Extention Service Function				170.3000
4.2.1	Preparation of Information, Education and Communication (IEC) Material for Dissemination	LS	LS	LS	10.0000
	(1) Posters				1.5000
	(2) Wall writings & fixing of posters	LS	LS	LS	1.2000
	(4)Publication of handouts and manuals	LS	LS	LS	2.8000
	(5) Preparation of video programs				1.0000
	(7) Farmers' fair in each cluster				3.5000
4.2.2	Capacity Development of Agriculture Extension Staff	LS	LS	LS	10.0000
	(1) Farming practices on common and exotic vegetables with field exercises				2.5000
	(2) Protected cultivation with field exercises				2.5000
	(3) Integrated Pest Management				1.0600
	(4) Integrated Nutrition Management				1.0600
	(5) Soil analysis and soil health management				1.0600

					Annexure-IV
Himachal Praesh Crop Diversification Project Phase-II Annual Plan of Operation FY 2022-23					
No.	Item	Unit	Quantity	Unit Price (INR)	Total Cost (Lakhs)
	(6) Market-led extension				1.0600
	(7) Food diversification / Nutrition improvement/ Gender mainstreaming				0.7600
4.2.3	Capacity Development of Engineering Staff				6.3000
	(1) Application of the Guideline and Check list	No	2	53,000	1.2600
	(2) Data preparation and record keeping of pre-condition of each sub-projects.	No	2	53,000	1.2600
	(3) Design of Pumping machinery.	No	2	53,000	1.2600
	(4) Collaboration with extension officers for O&M activities / Gender mainstreaming	No	2	53,000	1.2600
	(5) Organization of design documents	No	2	53,000	1.2600
4.2.4	Strengthening of Research-Extension-Farmer Linkages and Joint Visits	No.	2	2,00,000	4.0000
4.2.5	International/national/state level workshop/seminars				5.0000
	(3) State level workshop/seminars	No's	2	2,50,000	5.0000
4.2.6	Overseas Training, Exposure/Study visits senior Project Staff	No's	1	35,00,000	35.0000
4.2.7	Upgrading of infrastructure of State Agriculture Management and Extension Training Institute (SAMETI)	No's	1	3,00,00,000	100.0000
5	PMC	LS	LS	LS	400.0000
Total					2,653.1350
G. Total					6,752.0000
Non Eligible Portion					
Administrative cost					1,048.000
GST/Taxes/Front end fee/Import Tax and other taxes					200.000
Grand Total of Non Eligible					1,248.00000
Grand Total (Eligible+Non-Eligible)					8,000.00000

Annexure-V

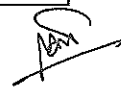
Himachal Praesh Crop Diversification Project Phase-II		
No.	Item	Spill Over amount (Lakhs)
1. Infrastructure Development		
1.1.1	Minor Irrigation	
1.3.2	Survey, Investigation, Design & Estimation (Preparation of DPR)	0.000
Total		
2. Farmers' Support Component		
2.1	Formation and Strengthening KVA	0.000
2.1.1	Awareness Camp involving Community	0.000
2.1.2	Formation and formalization of KVAs	0.000
	(1) Workshop of group to develop objectives and norms	
	(2) Training to MC members on role and responsibility	
	(3) Exposure visit of MC members to KVA in other area of HP	
2.1.3	Capacity development of KVAs for O&M Management	0.000
	(1) Workshop to discuss principal and practices of irrigation and water management	
2.2	Vegetable Promotion	0.000
2.2.2	Farm Economy Management, Training on farm management by farm type (advanced, intermediate and conservative)	0.000
	(1) Orientation & Need Assessment	
	(2) Training on farm management and Bookkeeping	
2.2.3	Training cum method demonstration on Cultivation Practice of vegetable crops	0.000
	(13) Pilot project for SHEP	
2.2.4	Seed production and Demonstration (DOA)	0.000
2.2.5	Food Grain's Productivity Training & demonstration	0.000
2.2.7	Provision of poly houses & poly tunnels	0.000
	(1) Training cum method demonstration(low tunnels) for vegetable seedlings	

Annexure-V

Himachal Praesh Crop Diversification Project Phase-II		
No.	Item	Spill Over amount (Lakhs)
	(2) Installation of walk in tunnels(10mtsX4 mts=1 unit): 2 units in the sub project having CCA <25 ha(109 nos.)	
	(3) Installation of walk in tunnels(10mtsX4 mts=1 unit): 4 units in sub projects having CCA >25 ha (187 nos)	
2.3	Research and Seed Production	0.000
2.3.1	R & D support (11 Sub projects)	
2.3.2	Infrastructure development at SAU for vegetable seed production	
2.4	Innovative activities	0.000
2.4.1	Establishment of centre of excellence for vegetable nursery production	
2.4.2	Trial for soil less cultivation/Fan Pad GH with vertical system	
2.5	Livelihood support activities for on /off farm activities and service sector activities	0.000
2.5.1	Formation and formalization of SHGs	0.000
	(1) Workshop of group to develop objectives and norms	
	(2) Training to SHG members on role and responsibility	
2.5.2	Mushroom cultivation on cost sharing basis 80:20	0.000
2.5.7	Promotion of Shiitake Mushroom Cultivation (Management Cost for SCTC)	0.350
Total		0.350
3. Value Chain and Market Development Component		
3.4	Modernizing facilities and equipment in Mandis	
Total		0.00
4. Institutional Development Component		
4.1	Strengthening of DOA	
4.1.1	Recruitment of PMU Staff (Out-Source)	38.896
	(1) State PMU	5.055
	(2) District PMU	22.286
	(3) Block PMU	11.554

Annexure-V

Himachal Praesh Crop Diversisfcation Project Phase-II		
No.	Item	Spill Over amount (Lakhs)
4.1.2	Capacity Development of Project Staff on PDCA Cycle	0.000
	(1) Orientation Workshop of PMU Staff	
	(2) Training of District & Block Project Managers on PIM, PRA and CDP	
	(3) Conceptual Training for PMU Staff on PDCA Cycle	
	(4) Workshops to establish PDCA cycle	
	(5) Exposure Visits of PMU Staff (Other States)	
	(6) Peer Learning Workshop	
	(7) Organising periodical review meetings, workshops etc.	0.015
	(8) HRD training on Team building , leadership, Motivation/inspiration and Stress management .	
	(9) Agriculture Extension Training	
	(10) Engineering Training	
4.1.3	Establishment of MIS &GIS and Monitoring System	0.000
4.1.6	Establishment of MIS &GIS and Monitoring System	0.000
4.1.7	Procurment of ICT related equipment	0.004
4.1.8	Construction of Training Centres	0.000
4.1.9	Procurement of Equipment and Tools to PMU	9.863
	(1) Rented accommodation for office space for 2 DPMU	0.000



Annexure-V

Himachal Praesh Crop Diversification Project Phase-II		
No.	Item	Spill Over amount (Lakhs)
	(2) Rented accommodation for office space for 10 BPMU	0.378
	(3) Furniture & office-equipments, (NewPMUs)	4.640
	(4) Replacement/ updation of Furniture	
	(5) Transport facilities at PMU Procurement of 3 vehicles (SPMU 3) and hiring of 24 No. MUV (SPMU 2,DPMU08,BPMU 14), 20 no Motor cycles,Scooties 20 No	3.437
	(6) Rental accomodation for extension officers (70 sites)	0.090
	(7) Publicity events,public awareness materials,inaugural ceremonies of sub projects	
	(8) Hiring of support services	0.909
	(9) Project Operational expenscs	0.410
	(10) Countermeasures for COVID-19	0
4.2	Strengthening of Extention Service Function	0.000
4.2.1	Preparation of Information, Education and Communication (IEC) Material for Dissemination	
4.2.2	Capacity Development of Agriculture Extension Staff	
4.2.3	Capacity Development of Engineering Staff	
4.3	Baseline Survey and Impact Assessment	0.000
4.3.1	Conduct baseline survey	
4.4	Gender Mainstreaming	
Total		48.777
G. Total		49.127
Non Eligible Portion		
Adminstrative cost		50.756
GST/Taxes		0.559
Grand Total of Non Eligible		51.315
Grand Total (Eligible+Non-Eligible)		100.442

Annexure-VI

The Audit Report (S)

The summary of audit observations appearing in the Audit Report of 2019-20 & 2020-21

Audit Report 2019-2020

Sr. No.	Year	Para No.	Description	Status
1	2019-2020	1	Non completion of construction of Shitake Mushroom cultivation	Construction work completed Compliance sent
		2	Non deduction of royalty Rs. 7.95 lakh	Reply Submitted

Audit Report 2020-2021

Sr. No.	Year	Para No.	Description	Status
1	2020-2021	1	Non Utilization of interest amount/society income Rs.9.54 Crore	Amount being utilized as HPADS guidelines, Reply sent to AGHP
		2	Non adjustment of advance 2.90 Lakh	Advance adjusted, Reply sent to AGHP
		3	Irregular payment of Honorarium	Reply submitted
		4	Non Deduction of TDS from service provider Rs. 0.08Lakh	Amount Record/ Deposited Reply sent to AGHP
		5	Non finalization of Annual Account for Year 2021-2022	A/A balance sheet delayed due to Covid-19 restriction, Balance sheet prepared & reply sent to AGHP
		6	Non preparation of General ledger in prescribed format	Reply sent to AGHP multiple
		7	Maintaining Multiple bank accounts & keeping money in private banks	Account closed Reply sent to AGHP



Annotated reply of Ex-procurement Audit & Inspection report on the accounts of Project Director, Himachal Pradesh Crop Diversification Promotion Project, Hamirpur (Loan No. ID-P213) for the year 2020-21

Part-II (A) Serious Irregularities :

Para No.	Content of Audit Para	Reply of Audit Para																																																				
Para -1	Non-utilization of interest amounting to Rs. 9.54 Crore le the APO for 2020-21 <u>Non-utilization of interest amount by the Project authority which resulted in mismanagement of funds amounting to Rs. 9.54 crore besides denial of benefit to the beneficiaries.</u> Himachal Pradesh Agriculture Development Society, HPCDP JICA-ODA, Hamirpur in the proceeding of 6th meeting of Executive Committee (EC) held on 27th December 2013 decided that the receipt from the other sources will constitute the funds of society. After discussion, the Committee decided that the interest accrued on project funds shall be utilized for project activities and it should form part of Annual Plan Operation (APO). Audit test checked the records (between 16.06.2021 to 03.07.2021) maintained in the office of the Chief of Project Director, Himachal Pradesh Crop Diversification Promotion Project, Hamirpur, Himachal Pradesh (Loan Agreement No. ID-P 213) for the period April 2020 to March 2021 and scrutiny of cash book and bank passbooks, (Loan Agreement No. ID-P2013) for the period 04/2020 to 03/2021 revealed that interest amount of Rs. 9.54 crore was invested as FDRs in different bank accounts which accumulated to Rs 12.01 crore as on date of audit (i.e. July 2021) as per detail given in the Annexure 'A' to this para. The interest amount could have been utilized in the project activities as per the project guidelines. Thus, non-utilization of interest amount by the department had led to mismanagement of funds and this also denied the beneficiaries of the intended benefits. In rep.y to audit memo No.4 dated 30-06-2021, the Project Director, HPCDP JICA-ODA, Hamirpur did not address the objections (non-utilization of interest amount) raised by the audit party whereas the interest amount of Rs. 12.01 crore (as on July 2021) was still lying in the Bank Accounts operated by the Project Authority. In this regard final outcome of utilization of the above interest amount may be furnished to audit.	Regarding non utilization of interest amount the detailed reply is submitted as under: Executive Committee (E.C.) of Himachal Pradesh Agriculture Development Society, HPCDP JICA-ODA Hamirpur in its 6th meeting held on 27th Dec, 2013 decided that the receipt from interest and other source will constitute the funds of the society. The E.C. also approved that the interest accrued on the project funds shall be utilized for project activities by including this amount in the Annual Plan of Operation (A.P.O.). In the beginning years of the project the main focus was to prepare the A.P.O. as per the provisions of M.O.U. to take the reimbursement of loan in time to avoid the Commitment charges to the Japan Govt. and thus the interest earned on the funds provided by the State Govt. were kept in the banks and the interest earned in the saving account which was considered as the income of the society and was further deposited in fixed deposits to earn more interest because the interest rate in F.D. is higher than the saving bank deposits. Due to various field and infrastructural activities for which sufficient funds were available in the project account as provided in the M.O.U. so that the utilization plan of interest amount could not be incorporated in the A.P.Os and it was decided that after the expenditure of loan amount and execution of major activities, the interest amount will be utilized equally or as per ground requirements in the project areas so as to give the maximum benefits to the farmers. The activities out of interest amount and other income of the society were approved in the EC meeting amounting to Rs. 9.06 Crore (Copy enclosed as Annexure- "A"). Accordingly, the project had formulated a comprehensive plan of Rs. 9.06 crore to incur expenditure under different activities as detailed below <table><tr><th align="center" colspan="4">Detail of Society Fund</th></tr><tr><th>A</th><th>Particulars of Activities (15th EC)</th><th>Budget</th><th>Expenditure</th></tr><tr><td>1</td><td>Program for next Generation</td><td>3600000</td><td>1649518</td></tr><tr><td>2</td><td>Training cum Demonstration on vegetables</td><td>21500000</td><td>9464910</td></tr><tr><td>3</td><td>Training cum Demonstrations on Food Productivity</td><td>6300000</td><td>0</td></tr><tr><td>4</td><td>Farm Machinery to Farmers</td><td>15100000</td><td>15033940</td></tr><tr><td>5</td><td>Strengthening of SHG and federations of farmers</td><td>5000000</td><td>704885</td></tr><tr><td>6</td><td>Project office Building completion</td><td>600000</td><td>1522643</td></tr><tr><td>7</td><td>Rented accommodation for DPMUs</td><td>6000000</td><td>731267</td></tr><tr><td>8</td><td>Computer Networking System</td><td>2000000</td><td>9969</td></tr><tr><td>9</td><td>Transport facility to PMU staff</td><td>8000000</td><td>6115164</td></tr><tr><td>10</td><td>Strengthening of ICT in HPCDP for Agr MIS/GIS Monitoring system</td><td>15000000</td><td>6344164</td></tr><tr><td>11</td><td>Exposure visit of PMU staff to other State</td><td>500000</td><td></td></tr></table>	Detail of Society Fund				A	Particulars of Activities (15th EC)	Budget	Expenditure	1	Program for next Generation	3600000	1649518	2	Training cum Demonstration on vegetables	21500000	9464910	3	Training cum Demonstrations on Food Productivity	6300000	0	4	Farm Machinery to Farmers	15100000	15033940	5	Strengthening of SHG and federations of farmers	5000000	704885	6	Project office Building completion	600000	1522643	7	Rented accommodation for DPMUs	6000000	731267	8	Computer Networking System	2000000	9969	9	Transport facility to PMU staff	8000000	6115164	10	Strengthening of ICT in HPCDP for Agr MIS/GIS Monitoring system	15000000	6344164	11	Exposure visit of PMU staff to other State	500000	
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11	Exposure visit of PMU staff to other State	500000																																																				

	12	Overseas Study	7000000	5587195
			90600000	47163655
	B. Additional Allocation for following Activities out of spill over fund during 17 EC			
	1	Farmer Producer Company (16th EC)		3500000
	2	Shitake Mushroom (17th EC)		4339243
	3	Salary Outsource Staff (17th EC)		13711360
	4	Completion of ongoing work (MIS) (17th EC)		2741128
	5	Salary of DOA staff (17th EC)		1301834
	6	Project operational expenses		134340
		Total	90600000	25727905
		Grand Total	90600000	72891560
	After the approval of APO the activities has been carried out as per the requirement of field. The physical targets has been achieved within the approved fund. Rest amount is lying in the bank in shape of FDRs which will be utilized as per the decision of the EC and need. The HPCDP Phase-II has also started & the remaining fund shall also utilized alongwith the activities of Phase-II. It is therefore requested in the light of above facts the Audit para may please be settled.			

Part-II (B) Other Irregularities:

Para No.	Content of Audit Para	Reply of Audit Para
Para 2	Non adjustment of advance for at Block Project Management Unit level amounting to Rs. 2.90 lakh Attachment 15 of Minutes of Discussions (MOD) on Himachal Pradesh Crop Diversification Promotion Project between Japan International Cooperation Agency (JICA) and Department of Agriculture, Government of Himachal Pradesh and Ministry of Agriculture, Government of India elaborates about the Statements of Expenditure (SOE) Procedure. The borrower agency is required to furnish the JICA with a certified copy of the Audit Report by the Auditor, as soon as it is available, and no later than 6 months to 9 months from the end of each fiscal year in accordance with the stipulation of the Loan Agreement. Hence, the executing agencies which are Block level project management units need to adjust the advances within 6 months of the close of the financial year. Audit test checked the records (between 16.06.2021 to 03.07.2021) maintained in the office of the District Project Management Unit (DPMU), Hamirpur it was noticed that advances amounting to Rs. 2,90,471/- which were given to BPMU, Hamirpur were lying	All the temporary advances which were drawn for field and other misc. activity by the BPMU Hamirpur has been finally adjusted and now there is no advance pending for adjustment. The detailed reply received from the concerned DPMU Hamirpur is also enclosed for perusal at Annexure-B'. Therefore, the audit para may be settled please.

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unadjusted till the date of audit (06/2021). The details of the unadjusted advances are given below:-

Sr. No.	Bill No. & date	Amount of advance (Rs.)	Name of the Vendor	Amount lying unadjusted as on (06/2021) (Rs.)
1.	537 dt. 31.03. 2021	5,02,000	Sh. Narender Kumar M/S Aarti Trading Company Smt. Bimla Devi, Shri Rakesh Kumar, Sh. Jagat Ram and Sh. Bali Ram @ Rs. 42,000/-	94978
			Shri. Rajnish Vashisth	
2.	538 dt. 31.03.2021		BPM, Hamirpur	164770
3.	539 dt. 31.03.2021		BPM, Hamirpur	30723
			Total	290471

In reply to audit memo No. 8 it was stated by the Project Director HPCDP JICA-ODA, Hamirpur that the advance expenditure was under process and audit will be informed after the adjustment of above advances.
In this regard sw.ft action may be taken and audit may be informed accordingly

Para -3

Irregular payment of Honorarium/Service Charges to Community Motivators Rs. 0.21 lakh.

During the scrutiny of cash book and vouchers of the office of the District Project Management Unit, Hamirpur, it was noticed that an amount of Rs. 21,000/- was paid to the Krishak Vikas Association

After receiving the memo no. 14 from audit party the instruction were issued to DPM Hamirpur for detail investigation of the matter. The DPM Hamirpur has investigated the matter and it was found that there was no Irregular payment of honorarium/ service Charges to Community Motivators. All the payments have been made through RTGS as per recommendation from KVA Guriah. The receipt of payment has also been obtained from concerned. The reply submitted by DPM Hamirpur

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	(KVA) Society, Guriah for the payment of honorarium/service charges to Shri Dev Raj, Community Motivator for the period 12/2019 to May 2020. However it was notice that the name of the community motivator and period for which the payment made was different in the bills and the details of the RTGS transfer. This had resulted into irregular payment of Rs. 21,000/- to the payee and the chances of the misappropriation of the above amount cannot be ruled out. In reply to audit memo No. 14 it was stated by the Project Director HPCDP JICA Hamirpur that after verification of the Bill and voucher the position will be clarified. In this regard needful may be done under intimation to audit.	alongwith the receipt of payment are attached herewith as Annexure "C". Therefore, in view of reply the para may be settled/ dropped please.
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Para-4	Non deduction of TDS from the service providers Rs. 0.08 lakh Rule No. 6.11 of the Project Operation Manual of the Himachal Pradesh Crop Diversification Promotion Project JICA-ODA provides that for all payments made to the contractors and service providers income tax is required to be deducted in accordance with the procedure and at the rates as specified in the Income Tax Act, 1961 and Rules thereunder. The details of Income Tax deduction is required to be recorded in the Tax Deducted at Source (TDS) Register as prescribed in the Manual. During scrutiny of the cash book and other records (between 16.06.2021 to 03.07.2021) maintained in the office of the District Project Management Units (DPMUs) Palampur and Hamirpur, the payment amounting to Rs. 4,06,424/- (Palampur Rs. 3,60,844 + Hamirpur Rs. 45,580/-) as detailed in the Annexure 'B' was paid to the contractors/service providers but the TDS @ 2% amounting to Rs. 8,129/- was not deducted from the payments made to them. This had not only resulted into less collection of revenue but also extended undue benefits to the contractors/service providers. In reply to audit memo No 13 It was stated by the Project Director HPCDP JICA-ODA Hamirpur that TDS amount will be recovered from the concerned service providers and will be deposited in Government Treasury. In this regards, needful may be done under intimation to audit.											
In compliance of para, the TDS amount has been recovered by DPMs from concerned service providers and accordingly deposited in the government account as per detailed below: PART-I: <table><tr><th>Unit</th><th>Payment amount</th><th>TDS to be deducted @ 2%</th><th>Remarks</th></tr><tr><td>DPM Palampur</td><td>4,06,424</td><td>7217</td><td>Rs. 6545/-(1902+4643) deposited vide challan No.00003 dated 09.07.2021 as per detail given below.</td></tr></table>					Unit	Payment amount	TDS to be deducted @ 2%	Remarks	DPM Palampur	4,06,424	7217	Rs. 6545/-(1902+4643) deposited vide challan No.00003 dated 09.07.2021 as per detail given below.
Unit	Payment amount	TDS to be deducted @ 2%	Remarks									
DPM Palampur	4,06,424	7217	Rs. 6545/-(1902+4643) deposited vide challan No.00003 dated 09.07.2021 as per detail given below.									

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BILL NO	DATE	NAME OF FIRM	SCHEME	AMOUNT	TDS @2%	REMARKS
45	31.12.2020	M/S AARTI TRADING COP SUJANPUR	RAKKER RAKJOT	8587	172	TDS NOT Applicable as per section 194C
45	31.12.2020	M/S AARTI TRADING COP SUJANPUR	RAGLU	9449	189	
45	31.12.2020	M/S AVISHANKA SPRAYERS PLP	GUNEHAR	5719	114	
35	24.06.2020	M/S DHAULADHAR AGRITECH D/SHALA	TATWANI	15020	300	Amount Rs. deposited vide challan No00003 dated 09.07.2021
9	08.10.2020	M/S DHAULADHAR AGRITECH D/SHALA	MAJHETELY	17950	359	
9	08.10.2020	M/S DHAULADHAR AGRITECH D/SHALA	CHATRER	43228	865	
45	31.12.2020	M/S DHAULADHAR AGRITECH D/SHALA	SAPRUHAL	18900	378	
12	09.07.2020	M/S HI TECH WATER SOLUTION DAULTAPUR	JOKNALI	158238	3165	
38	31.08.2020	M/S HI TECH WATER SOLUTION DAULTAPUR	CHAMETI	23070	461	
38	31.08.2020	M/S HI TECH WATER SOLUTION DAULTAPUR	SUNHET	23070	461	
36	16.10.2020	M/S HI TECH WATER SOLUTION DAULTAPUR	RIHRI	15840	317	
36	16.10.2020	M/S HI TECH WATER SOLUTION DAULTAPUR	SAPROO	11928	239	
45	31.12.2020	M/S QUANTIK AGRO SCIENCE	ADARSH NAGAR	9845	197	
				360844	7217	

It is further submitted that deduction of TDS was not applicable in case of A/s Aarti trading, Avishanka sprayers and M/s Quantik Agro science according to the income tax section 194C (copy enclosed as **Annexure -D-I**)

Part -II

DPM Hamirpur	45,580/-	912	Deposited vide challan No. 00015 dated 07.07.2021 in govt. account. (copy enclosed as Annexure -D-II)
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The copy of challans attached as annexure "D" for ready reference. Therefore, in view of compliance the audit para may please be settled.

Para-5 Non finalization of annual accounts for the year 2020-21
As per Para 6.1- Accounting Procedure of chapter-6-Accounting & Fund Management of Project Operations Manual of the Himachal Pradesh Crop Diversification Promotion Project, the objectives of

It is admitted that the financial year of the PMU shall be from 1st April, of the year to 31st March of next year and the receipts and payments accounts and income and expenditure accounts for the whole year and balance sheet at the year end shall be prepared within three months after the closure of the financial year.

	the accounting procedure are to introduce necessary accounting system for finance, purchase, expenditure and auditing of the PMU, to prescribe forms and formats for recording the transactions, to record the assets and liabilities and various receipts receipts and payments of the PMU properly and to introduce effective internal financial management practices. Besides this, the financial year of the PMU shall be from the 1st April of the year to 31st March of the next year and receipts and payments accounts and Income and Expenditure accounts for the whole year and Balance Sheet at year end shall be prepared within three months after the closure of the financial year. As per section 4-Administration of Loan of Article III of the Loan Agreement for Himachal Pradesh Crop Diversification Promotion Project between Japan International Cooperation Agency and the President of India signed on dated 17th February, 2011, the borrower shall make sure that an ex-post procurement audit be carried out by the Comptroller and Auditor General of India in order to ensure fairness and competitiveness of the procurement procedure. Audit test checked that records (between 16.06.2021 to 03.07.2021) maintained in the office of the Chief of Project Director Himachal Pradesh Crop Diversification Promotion Project, Hamirpur, Himachal Pradesh (Loan Agreement No. ID-P 213) for the period April 2020 to March 2021 and noticed that the HPCDPP had not finalized its annual accounts for the period 2020-21 till the date of audit (07/2021) which should have been finalized within three months after the closure of the financial year. Audit also observed that the Receipt and Payment account, Income and Expenditure account and Balance Sheet were not prepared. In absence of these accounts, the correctness of funds received, and utilization thereof could not be verified. This clearly impinges adversely on accountability and transparency of the said project which requires justification. In reply to audit memo NO.3 it was stated by the Project Director, HPCDPP JICA-ODA, Hamirpur that the process for the finalization of the annual accounts for the year 2020-21 was delayed due to Covid-19 curfew (March 2020 onwards). Further it was stated that the process of finalization of 4th quarter was in progress and audit would be informed on the finalization of account. In this regard needful may be done under intimation to audit.	The financial year 2020-21 was to be closed on 31st March, 2021 and there after the audit and balance sheet was to be finalized by the Chartered Accountant within three months which can be extended for another three months. But due to the well-known pandemic situation and restrictions thereof, the reports could not be prepared on time. Now after the restoration of normal position the C.A has finalized the accounts and Financial report which shall be shown during next audit. In view of this situation the para may please be settled.
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Para-6	Non preparation of General ledger in prescribed format Para No. 6.6 of chapter-6 of the Accounting & Fund	All the Bank Ledger and general ledger have been opened on the prescribed format. In the beginning of Phase-I project some of the ledgers were opened on the simple register due to non-
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	Management of Project Operations Manual of the Himachal Pradesh Crop Diversifications Promotion provides that in addition to the Bank Book/Imprest Register, General Ledger shall be maintained in Form 6.7 to record individual account for each kind of receipt and expenditure. These ultimately help the PMU to prepare the monthly Trial Balance and Annual statement of Income & Expenditure and other financial statements. General Ledger shall be in printed book and machine numbered. Entries in the General Ledger shall be posted on the basis of original entries in the Bank Book/Imprest Register. Connected column in the General Ledger shall have brief particulars as contained in the Bank Book/Imprest Register. In addition, subsidiary ledgers shall be maintained to record details of various transactions to supplement the General Ledger. The General Ledger Account shall be reviewed periodically by Finance Officer/Accounts Officer. During the scrutiny and test check of the records maintained in the office of the SMU, Hamirpur for the period April 2020 to March 2021, it was observed that General Ledger has been prepared in plain register which should have been prepared in a printed and machine numbered register in Form 6.7 and strictly in accordance with the provisions as mentioned in Project Operations Manual thereby not adhering and contravening the guidelines mentioned in Project Operations Manual. In reply to audit memo No.5 it was stated by the Project Director, HPCDP JICA-ODA, Hamirpur that at time of beginning of the Project the ledger was maintained in a plain register and the format continued till date. It was further stated that General Ledger will be opened in the required format in Phase-II and compliance will be shown to Audit. In this regard needful may be done under intimation to audit.	availability of printed registers. For printing of the ledgers, the sufficient time was required. Moreover, all the ledgers were opened on the same format by hand written columns and there were no differences in the columns contents to provide the information's. Actually, these register/ ledgers are having sufficient space and remain in use till the end of Phase-I project. As the Phase-I of the Project has been closed on 30.06.2021 and in compliance of para the accounts books including general ledger of Phase-II has opened strictly on the prescribed format as per guidelines prepared for Phase II. Hence the para may please be settled.
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P ar a- 7	Content of Para Maintaining Multiple Bank Accounts and keeping money in Private Banks instead of Nationalized Banks Rs.3.92 crore. As per the provisions contained on the para No.6.4 of the Chapter 6 of the Project Operation Manual of The Himachal Pradesh Crop Diversification Promotion Project (JICA-ODA), the Bank operations shall be reduced to minimum number of accounts.	Reply of Audit Para The Phase -I of HPCDP project has been closed and the fund of Phase I has been fully utilized. All the bank accounts opened in different PMUs has been closed except society fund accounts. As there is no balance fund lying in the banks, Hence the para may be settled please.
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Further, para No. 6.8 of the same chapter stipulates that all funds received by the Project Management Unit (PMU) shall be deposited with one or more nationalized banks. Further para No. 6.9 of the same chapter also provides that the District Project Management Unit shall open a separate bank account in a nationalized bank for transactions with prior approval of the PMU head office.

During scrutiny of records maintained in the office of the State Project Management Unit (SPMU), Hamirpur and District Project Management Units (DPMUs) for the period April 2020 to March 2021, it was noticed that SPMU and different DPMUs are maintain more than required no of bank accounts. Moreover, these accounts were opened in private banks instead of nationalized banks which is in contravention to the guidelines of the Project Operation Manual and significant amount of money is held in these accounts. Also, almost no transactions are being done on many of these accounts and reconciliation of these accounts with cashbook on monthly basis, regular updating of passbook is time consuming and unnecessarily increases the administrative workload on staff of the office. The details of the funds deposited in private banks is given below:-

Name of the Office: SPMU Hamirpur				
Sr No.	Name of the Bank	Account No.	Nationalised/Non-Nationalised	Closing balance (In Rs.) as on 31.03.2021
1	HDFC Hamirpur	5010003973 9008	Non-Nationalised	1597539
2	IDBI Hamirpur	1038104000 014739	Non-Nationalised	1620384
3	UCO Hamirpur	1150011006 9875	Non-Nationalised	1122435
4	Axis bank	9160100568 19158	Non-Nationalised	5869265
5	OBC Hamirpur	9272122000 986	Non-Nationalised	23856774
Total				34066397
Name of the Office: DPMU Mandi				
Sr No.	Name of the Bank	Account No.	Nationalised /Non-Nationalised	Closing balance (In Rs.) as on 31.03.2021

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Sr. No.	Name of the Bank	Account No.	Nationalised/Non-Nationalised	Closing balance (In Rs.) as on 31.03.2021
1	IDBI	0730104000014261	Non-Nationalised	560594
2	AXIS BANK	916010061280963	Non-Nationalised	5575
3	ICICI BANK	0451010011208	Non-Nationalised	64902
Total				631071
Name of the Office: DPMU Palampur				
1	HDFC	50100060545927	Non-Nationalised	1697090
2	ALLAHABAD BANK	50140108274	Non-Nationalised	6256
3	IDBI BANK	706104000035291	Non-Nationalised	8001
4	AXIS BANK	91601002835107	Non-Nationalised	156685
Total				1868032
Name of the Office: DPMU Hamirpur				
Sr. No.	Name of the Bank	Account No.	Nationalised/Non-Nationalised	Closing balance (In Rs.) as on 31.03.2021
1	Oriental bank of Commerce	09272191013881	Non-Nationalised	2610602
2	IDBI Bank	1038104000014827	Non-Nationalised	5099
3	HDFC Bank	50100092412184	Non-Nationalised	2485
4	Axis Bank	916010056456861	Non-Nationalised	31424
Total				2649610
Grand Total				39215110

It would be seen from the above that funds amounting to Rs. 3,92,15,110/- (SPMU Rs. 3,40,66,397/- DPMU, Mandi Rs. 6,31,071/-, DPMU, Palampur Rs. 18,68,032/- and

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	DPMU Hamirpur Rs. 26,49,610/-) were lying in the private banks in contravention of the above provisions. It was also noticed that these units are maintaining bank accounts in nationalized banks (SBI, Punjab National Bank and UCO Bank) as well. In reply to audit memo No.7 it was stated by the Project Director HPCDP JICA-ODA, Hamirpur that the necessary action to minimize the bank accounts was under process. In this regard needful action may be taken under intimation to audit.	
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Follow up on old Audit observation

Part -III (A) Serious irregularities

Period of audit	Para No.	Content of Audit Para	Reply of Audit Para
2019-20	Para-1	Non Completion of construction of Shiitake Mushroom Cultivation Centre in HPCDP- Rs. 62.71 Lakh Shiitake Mushroom is called a healthy and nutritious mushroom as it has rich fiber along with vitamins, minerals and enzymes that boost the immune system in our body. Though Shiitake mushroom is among the edible mushroom and no-1 in consumption quality in the world, there is no commercial production of it yet in India and it is imported from other countries, such as the Netherland, Thailand, China. It is sold at very high prices in India due to import charges. It is a high value-added agricultural product which fetches a high price in the Indian markets. Compared to commonly produced vegetable and mushrooms. Therefore, it was conceived that income of farmers could be increased to a great extent by engaging Indian farmers in cultivating Shiitake mushroom because of fulfilling/ congenial conditions found in the state of Himachal Pradesh viz. suitable temperature and humidity, good quality water with no chemical and biotic contamination and suitable kind of board leaf trees for the cultivation of Shiitake mushroom. The main purpose of the Shiitake mushroom cultivation technology was to support the state of Himachal Pradesh in achieving its goal for increasing farmer's income in the hilly areas by providing them an opportunity to learn Japanese Shiitake mushroom cultivation technology. There are also merits of Shiitake mushroom cultivation especially for female farmers such as low physical burden in farm work as Shiitake mushroom is lightweight and female farmers can easily pick and carry it. Audit test checked the records (between 21.09.2020 to 09.10.2020) maintained in the office of the Chief of Project Director, Himachal Pradesh Crop Diversification Promotion Project, Hamirpur, Himachal Pradesh (Loan Agreement No. ID-P2013) for	The construction work of Shiitake Mushroom Cultivation Centre has been completed on 15.06.2021. The completion certificate amounting to Rs. 62.71 has been received from CSK HP Krishi Vishva Vidyala Palampur, District Kangra, HP. The copy of same is enclosed as Annexure-“E” herewith for ready reference. Therefore, in the light of above facts the para may be settled please.

[Signature]

	the period 04/2019 to 03/2020 and noticed that for achieving the purpose of HPCDP project to the fullest, the above mentioned Shitake cultivation project was proposed to be established by constructing Shitake Cultivation and Training Centre (SCTC) with the support and expertise of Bharat Japan Business Support Institute Co. Ltd and Vats Corporation Co. Ltd. in 14th Executive Meeting held on 07.05.2018 after detailed site visit a report thereof (Visit Report) was submitted for concurrence which was approved on 30th November, 2017. Because of its edged advantage of providing employment opportunity to the youth, higher income per unit area and ensuring nutritional food security to rural households, the construction of SCTC was to be completed in all respect by the end of November, 2019 (three months of award letter) and was to be handed over to JICA latest by 15th December, 2019. Total budget requirements of Rs 4.20 crore for facilitating and installing the machines at SCTC were proposed. For this purpose MOD was signed between the departments of Agriculture, HP through Project Director , HPDCDP and CSK HP Krishi Vishva Vidyala Palampur, District Kangra, HP On it of June, 2019 and administrative approval and expenditure sanction for construction of Shitake Cultivation and Training Centre (SCTC) with amount of Rs 62.71 laths was accorded on 15th July, 2019. It was decided to complete it by the end of November, 2019 and was to be handed over to JICA not later than 15th December, 2019. Scrutiny of the records revealed that an amount of Rs. 62,71,442/- was given to the executing agency CSKHPKV, Palampur for the construction of cited work (1st installment of Rs. 31,35,721/- dated 16.07.2019 and 2nd installment of Rs. 31,35,721/- dated 27.12.2019). More than one year has elapsed since the release of funds but the construction of the above work is still incomplete. This has not only resulted into blockade of above funds but also the beneficiaries were deprived of the intending benefits for which the funds were provided. This needs justification in audit. In reply to audit memo No. 14, the Project Director HPCDP JICA-ODA Hamirpur stated that the work was started as per time line fixed and the building was to be constructed as per the design and guidelines of Japanese Company Engineers. Hence at every step during the construction of the project, university authorities were dependent on them. It was further stated that after award of work there were heavy rains and also due the covid 19 pandemic. The civil work was delayed. Effective steps may be taken for the installation of the imported machinery at the earliest so that the intended beneficiaries get their due benefits and audit may be informed accordingly.	
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Para No.	Content of Audit Para	Reply of Audit Para
Para -5	Non-deduction of royalty from the contractors Rs. 7.95 lakh The Director of Industries, Government of Himachal Pradesh made the Himachal Pradesh Minor Minerals (Concession) and Minerals (Prevention of Illegal Mining, Transportation and Storage) Rules 2015. Rule No. 4 of the Chapter- I of the Act FO	The civil works of various sub projects were awarded by the DPMU's. The bill of the Contractors were also processed and passed by the DPMUs. The matter for short/ non deduction of royalty amount from the contractor's bills was taken up with the concerned DPMUs and now all the DPMUs have intimated that in

provides that the Contractor/least holders shall supply or allow extracting building stoner limestone, 'canker, sand and bajri by charging royalty rate as specified in the Second Schedule of the act. The minerals utilized on the execution of construction; development work are either extracted from the illegal source (i.e. without payment of royalty) or if royalty is paid, it is paid for less quantity. It was father clarified that if any contractor produces "M" Form or royalty receipt then they may also be directed to obtain "No Objection Certificate" of Mining Officer before release of any final payment to contractor, so that legal validity of royalty payment can be verified.

Audit test checked the records of the vouchers maintained in the office of District Project Management Units (DPMUs) under the control of the Project Office, JICA, Hamirpur it was noticed that the contractors consumed material i.e sand, cut stone and aggregate stone for the CO=111(14)11 of works. The royalty charges on mineral was to be deducted from the final bills of contractors as per rate prescribed by the Government in the Second Schedule of the Act, but the Department had not deducted royalty charges amounting to Rs. 7,95,4514 from the bills of contractors and nothing was on records in support of purchase of sand, cut stone and stone aggregate as detailed in **Annexure-III**.

In reply to audit memo No. 5 it was stated by the Project Director HPCDP JICA-ODA 'laminar that matter regarding deduction of royalty has been taken with the DPMUs and they are directed to explain the position that why the rules were not followed and also to recover the amount of full royalty either from the contractors or the person responsible for this lapse. In this regard needful action as pa Ma may be taken under intimation to audit.

majority of cases the 'M' form have been received and where 'M' form have not been obtained the royalty amount has been deducted from the contractor's bills. The compliance in this regard shall be shown during next audit.



