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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.CT.OF DELHI
4th LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002
(PARTY NO.XIV)**

Sub: - Audit report on the Accounts of Directorate of Agriculture & Marketing, 49 Sham Nath Marg, Old Sectt., Delhi-54 for the period 2020-21 to 2021-22.

INTRODUCTION

The I.A.R. on the accounts of Directorate of Agriculture & Marketing, 49 Sham Nath Marg, Old Sectt., Delh-54 for the period 2020-21 to 2021-22 was conducted by field Audit Party No. XIV, comprising of Mrs. Sadhna Sharma, Sr.AO/IAO, Sh.Mohan Kumar Choudhary, AAO (On Earned Leave w.e.f. 02.05.2022 to 27.05.2022) & Ms. Heena, DEO w.e.f. 06.05.2022 to 20.05.2022 (09 working days). Statutory audit of Directorate of Agriculture & Marketing, 49 Sham Nath Marg, Old Sectt., Delhi-54 has been conducted by AG (Audit) Delhi up to 2016-17 to 2017-18.

AIMS AND OBJECTIVES

(1) Regulation of Market and Market Practices:-

The Directorate of Agricultural marketing ensures the implementation of the provisions of Delhi Agricultural Produce Marketing (Regulation) Act, 1998 basically for providing better marketing facilities to agricultural producers so that they get fair prices for their produce to eradicate malpractices in the trade. At present there are 7 Agricultural Produce Marketing Committees under the provisions of this Act and to have superintendence as well as control of these 7 Agricultural Produce Marketing Committees, the Government has also set-up an apex body viz., Delhi Agricultural Marketing Board established in 1977 under the provision of DAPM(R) Act, 1976.

(2) State Grading Laboratory:-

The Directorate has State Grading Laboratory to provide chemical testing facilities to producers so that they may market pre-tested quality products under the specification of "AGMARK" as per Agricultural Produce Grading & Marketing Act, 1986.

For the Augmentation of State Grading Laboratory for Standardization and Grading of Fruits & Vegetables, as per the guidelines of the Directorate of Marketing & Inspection, Govt. of India, a scheme has been taken-up. A laboratory with ultra modern equipments has been set-up to assess the residues of Pesticides, Aflatoxins, Metallic contaminates (heavy or poisonous metals) and microbiological contamination. This laboratory has been made functional from July, 2006. The SGL (F & V) Laboratory aims at being a one-stop laboratory for all food analysis and guidance required by the food industry for raw materials and finished products. It aims to meet all quality testing requirements to international standards and provide accurate, speedy, traceable analytical reports. Recently laboratory has started sampling of Fruits & Vegetables (pumpkin, watermelon, Brinjal, gourd and cucumber etc.) arriving in different APMCs.

(3) Market Intelligence:-

This Directorate has network of collection, compilation and dissemination of daily/weekly wholesale and retail rates of various commodities prescribed by Govt. of India from various regulated unregulated markets. Daily rates are communicated to Govt. of India telephonically as well as by e-mail. With compilation of these data, analytical reports as monthly bulletins being prepared and sent to different Govt./Semi Govt. Organisation of different States/Govt. of India for their further use and research in their field of operation.

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The following Officer/Officials have served as HOD/HOO/DDO/Cashier during **2020-21 to 2021-22:-**

01. LIST OF HOO:-

S.No.	Name/Design.	From-To
1	Sh. Yesh Pal Singh, Section Officer	01.04.2020 to 15.07.2021
2	Sh. Rajendra Kumar, Dy. Director	16.07.2021 to till date

02. LIST OF DDO:-

S.No	Name	From – To
1	Sh. Ram Singh, AAO	01.04.2020 to 03.08.2021
2	Sh. Arbind Kumar, AAO	04.08.2021 to till date

03. LIST OF Cashier:-

S.No.	Name	From – To
1	Sh. Jagat Singh, Gr.III/Sr. Asstt.	01.04.2020 to 30.09.2021
2	Sh. Amit Kumar, SA	01.10.2021 to till date

Budget Allocation and Expenditure for the year 2020-21 to 2021-22:- (Rs. In Thousand)

S.No.	Financial Year	Budget allotted (In Thousands)	Expenditure (In Thousands)	(-) Saving (+) Excess (In Thousands)
1.	2020-21	19200	15101	(-)4099
2.	2021-22	17350	16684	(-)666

Statutory Audit

Statutory audit of Directorate of Agriculture & Marketing, 49, Sham Nath Marg, Old Sectt., Delhi-54 has been conducted till 31.03.2018.

Vacancy Statement

S.No.	Group	No. of Posts Sanctioned	Filled	Vacant
1	A	02	02	00
2	B	09	05	04
3	C	43	14	29
	Total	54	21	33

Maintenance of Records

The maintenance of records of Directorate of Agriculture & Marketing , 49 Sham Nath Marg, Old Sectt., Delhi-54 for the period 2020-21 to 2021-22 was found satisfactory subject of observations made in Current audit report and in test audit note.



Old Audit Report

There are 23 old Audit Paras from the previous report involving recovery of Rs. Rs.8483/-. As per reply submitted by the department 01 Para with outstanding recovery of Rs.1860/- has been settled after verifying the compliance . Hence, 01 Para with outstanding recovery of Rs.1860/- has been settled on the spot. 22 outstanding paras with Rs. 6623/- outstanding recovery is placed in the file as Part-I of the report.


Current Audit Report

During the course of current audit, 11 audit memos including 1 record memo, highlighting various irregularities/short recoveries to the tune of Rs.8424/- were issued. Out of which 04 memo (including 01 Record Memo) settled and out of 07 audit memos, 02 memos have been incorporated in 02 Paras alongwith recovery of Rs.8424/- and remaining 05 memos have been taken as 05 TANs in the current audit report.

Details of Current Recovery

Para No.'s/Audit Memo No.	Total Recoveries (In Rs.)	Amount Recovered (In Rs.)	Balance (In Rs.)
Memo no.03/Para-1	8424/-	NIL	8424/-
Total	8424/-	NIL	8424/-

The internal audit report has been prepared on the basis of information furnished and made available by the Directorate of Agriculture & Marketing , 49 Sham Nath Marg, Old Sectt., Delhi-54 disclaims any responsibility for any misinformation and/of non-information on the part of auditee.


(Sadhna Sharma)
IAO/Sr. AO
Party No.XIV

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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department : Directorate of Agriculture Marketing							
Sub department: Directorate of Agriculture & Marketing, 49 Sham Nath Marg, Old Sectt., Delhi (1312/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1990	1994	1		Recovery / adjustment of overpayment of Pay and Allowances and correct information of GPF	O	0
2	1990	1994	2		Income tax	O	0
3	1994	1997	3		Use - unused chemical articles lying in store	O	0
4	1994	1997	4		Placement register / Issue register	O	0
5	1999	2001	5		LTC Claims/Contingency	O	1006
6	1999	2001	6		Contingent Bills / Sub-Voucher	O	5617
7	1999	2001	7		Fixation of Pay in r/o V.B. Grover UDC	O	0
8	1999	2001	8		Irregular purchase	O	0
9	2006	2007	9		Output / Cost Analysis of the Directorate.	O	0
10	2007	2008	1		Regarding functioning /performance of the State Grading Laboratory (Fruits & Vegetables)	O	0
11	2007	2008	2		Financial outlays and expenditure under 10th Five Year Schemes during 2002-07	O	0
12	2007	2008	3		Physical Targets & Achievements during plan period	O	0
13	2007	2008	5		AMC for Photocopiers	O	0
14	2007	2008	7		Expenditure under Plan Schemes	O	0
15	2008	2010	1		Non-adjustment of A.C. Bill for Rs. 69.61 lakhs	O	0
16	2008	2010	3		Library Records	O	0

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17	2008	2010	4	Stock Register	0	0
18	2013	2016	1	Irregular excess payment of LTC amounting to Rs. 3300/-	0	3300
19	2013	2016	2	Recovery of Rs. 4560/- on account of Short deduction of License Fees	0	1860
20	2013	2016	3	Irregular purchase of Computers	0	0
21	2016	2018	2	Revenue loss of Govt. amounting to Rs. 1849600/- during the financial year 2016-17 to 2017-18	0	0
22	2016	2018	7	Acute shortage of Ministerial/Technical staff	0	0
23	2018	2020	3	Non execution of agreement with supplier M/s SIGMA Gases service for High Quality Helium Gas	0	0
24	2018	2020	4	Non production of Records	0	0

already Settled

Settled

*** NOTE:**
 'O'- Outstanding by the Paras.
 'R' -Reply submitted by the Department/Units.
 'C'- Comment by the Directorate of Audit on reply submitted.

Total Outstanding paras - 23
 Settled - 01
 Balance 22

Recovery Outstanding - 8482
 Recovery dropped/recovered - 1860
 Rs. 6623

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PART-I



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PART - I

PARA NO. (1)

(Def. No. 21/94) (1974) (1975) (1976) (1977) (1978) (1979) (1980) (1981) (1982) (1983) (1984) (1985) (1986) (1987) (1988) (1989) (1990) (1991) (1992) (1993) (1994) (1995) (1996) (1997) (1998) (1999) (2000) (2001) (2002) (2003) (2004) (2005) (2006) (2007) (2008) (2009) (2010) (2011) (2012) (2013) (2014) (2015) (2016) (2017) (2018) (2019) (2020) (2021) (2022) (2023) (2024) (2025)

PART - I

RECOVERY/ADJUSTMENT OF OVER PAYMENT OF PAY & ALLOWANCES AND CORRECT INFORMATION ABOUT G.P.F.

Para-1

During the course of audit the L.P.O. of Sh. H.A. Arfi Director was scrutinised and it has been observed that the officer shown transferred and relieved on 24.1.94 (78) to H.D.M.C. The salary for 1/94 was paid to him by Directorate of Agricultural Marketing and H.D.M.C. was requested to send the cheque of Rs.2361/- being the amount of over payment of Pay & Allowances from 24.1.94 to 31.1.94, but as per record no amount has been received from the H.D.M.C. Now efforts may be made to realise this amount to be deposited to concerned expenditures head, under intimation to the audit.

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Further observed that there was no mention about the amount and number of instalments which may be recovered from him, only Rs.496/- has been stated to recovered as GPF advance. A revised L.P.O. be sent under intimation to the audit.

Para-2

PARA NO. (2)

(Def. No. 4 of 90-94)

INCOME TAX

Income tax statements for the period of audit have been scrutinised and it has been observed that during the assessment year 1992-93 rebates on the account of L.T.O. amounting Rs.1,500/- and PPF Rs.9,650/- has been allowed to Sh. Chaman Lal, Director, but no documentary proof shown attached with the file. The same may be obtained now and shown to merit and also a recovery of Rs.2722/- be made from the GPF under intimation to the audit.

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Part 3
Part 3
(1994-97)

Un-used Chemicals/Articles lying in the store

(213) (36)
18/2
5/12/97

While scrutinised of the State Grading Laboratory Stock-Registers (Consumable and Non-Consumable) nature for the years 94-95 to 96-97. The following irregularities have been detected.

(1) Many articles of non-consumable nature were found entered in the consumable stock-register. Whereas the previous Audit party also raised this objection. Which is not according to the rule. It is suggested that these articles may please be transferred to non-cons. stock-register immediately, under intimation to the audit. Few examples shown as under, all other such cases may also be reviewed.

State Grading Laboratory (Cons) Stock-Register

- Page 108 - Tester dated 30/1/89
- Page 116 - Wooden Box dt. 30/1/89
small
- Page 117 - Wooden Box dt. 30/1/89
Big
- Page 126 - Mayur Jug dt. 30/6/94

(ii) It was further noticed that a large number of articles and chemicals have been lying un-used in the store and laboratory for a longer period since 1989. Which is irregular, it is a loss of Govt. money. It could not be understood why these articles/chemicals had been purchased purposefully. It is suggested that either these chemicals/articles may be used or transferred to some other these institutions with the permission of the Director of Agricultural Marketing as early as possible, and also suggested that the purchases of chemicals may please be made as per requirement in laboratory. Few illustrative instances given as under. All other such cases may please be reviewed, under intimation to the audit.

1. State Grading Laboratory (Cons)

- Burnol - 1X60 gm. - 15/8/89
- Sealing Wax - 4pkts 4/4/95

2. Chemicals (Req - w.e.f. 3/2/89)

- Page 7 dt. 7/2/89 - 1X500 gm. Acid Citric
- Page 9 dt. 3/2/89 - 2X500 ml., 1.00Lt. Acetic Acid Glacial (AR)
- Page 17 dt. 3/2/89 - 1X2.5 Ltrs. Nitric Acid (AR)
- Page 19 dt. 3/2/89 - 1.00 Ltr. Nitric Acid (L.R.)
- Page 27 dt. 3/2/89 - 4X500 ml. Acetic Anhydride (AR)
- Page 29 dt. 3/2/89 - 2X500 ml Acetone A.R.
- Page 31 dt. 3/2/89 - 1X500 gm Ammonium Acetate AR
- Page 33 dt. 3/2/89 - 3X500 gm. Ammonium Thiocyanate AR
- Page 35 dt. 3/2/89 - 1X500 gm. Ammonium Oxalate AR
- Page 37 dt. 16/3/89 - 1X500 Amm. Ferric Sulphate AR
- Page 41 dt. 3/2/89 - 5X100 gm Asbestos Powder
- Page 43 dt. 3/2/89 - 1X500 Barrium Chloride AR

3. Non-Class-Apparatus

- State Grading Laboratory w.e.f. 8/2/89
- At page 7 dt. 8/2/89 - Bestas Boards 11(12"x12") 9(15"x15")
- page 15 dt. 8/2/89 - Nos. Brush for Pipe
- page 16 dt. 8/2/89 -

Para No. 4 (Memo 4 dt 1-10-97)
Placement Register/Issue-Register-
Non-Cons. Articles

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During the course of audit of the Issue-Register for the years 94-95 to 1996-97. The following discrepancies have been noticed.

- (i) Alphabetically ~~index~~ index has not been maintained in the beginning of the registers. A proper index may please be made in the register and compliance be shown to audit.
- (ii) Date of issue not shown in the issue-register at the time of issuing the articles. In the absence of which it could not be ascertained that the articles have been issued actually and when?
- (iii) Similarly signature of the recipients have also not been obtained in the issue-register in many cases. Which is very essential to ascertain the correctness. Few instances given as under.

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- At page 10. Door curtains screen
- at page 64. 4 Nos. calculators
 1. Cashier
 2. Bill Clerk
 3. Branch

(iv) It was further noticed that many articles were found issued to Branch Officers or officials, but proper references have not been shown in this placement stock-register. In the absence of which, it could not be ascertained that these articles have been taken and issued from which page number and sr.no. of the stock-register. Issue-entries should be supported by proper indent/documentary evidence of such transfer to Branch/other-officer etc.

(v) After issuing the articles, inventory stock entries have not been attested by the officer-Incharge/Branch Officer. All the stock entries at the time of receiving the articles and issuing the articles, must be attested by a responsible-officer. Instructions may please be followed in future.

At page No. 11. - Coir mattings and Carpets were found entered and also shown issued for use to the officers rooms, but the complete reference had not been given against the articles, that which article has been issued actually. Neither the quality/measurement and description nor the page No./sr.no. given in the register. So many cuttings/over writings were found in the issue of qty./measurement of the coir mattings/carpets. Which is a serious lapse. Reason for this lapse may please explained to the audit. Cutting may be got attested.

Articles of dead stock issued for temporary use (i.e. on loan etc.) either within or outside the office should not be struck off from the stock register and their return is watched through a subsidiary list or register.

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Para-5
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 Para-5

PART II CURRENT AUDIT REPORT (1999-2001)

Para no (5) (1999-01)
 Para: (Reference Memo No. 5 Dated. 04/12/2001)

1. The claim submitted by the official Sh. G.L. Meena, Jt. Director that an advance of Rs. 2000/- was paid to the official on 28.02.2001 for visiting Trivandrum. He has submitted advertisement bill of Rs. 2000/- but the claim was approved for Rs. 1600/- and the balance amount Rs. 400/- was retained in his account. Hence the entire amount was kept by the Govt. Servant for more than 3 months 21 days. As per law, the penal interest is to be charged when the un-utilized amount was not refunded to the official within one month from the date of return journey. Hence penal rate of interest is to be charged for the entire amount at the rate of 18% per annum on the advance. The penal interest comes to Rs. 1080/- (1080/-). In this regard, the Government is requested to audit. Reason for not recovering the penal interest is that the advance is supposed to Audit similar cases, if any, are required.

Para: (Reference Memo No. 3 Dated. 10/12/2001)

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Handwritten notes and stamps:
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 - A circled '31'
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 - A circled '100'

MS UNIVERSAL MACHINES

1. 292

09.01.2001

41000

Rs. 820.-

MS INTERNETT-COMPUTER

1. 111
2. 318
3. 151

19.07.2000

4600

02.02.2001

2500

05.09.2000

17900

25000

Rs. 500

GRAND TOTAL OF INCOME TAX

Rs. 817.-

Whether the above firms has submitted an exemption for deducting tax at source under sec. 80C of the Tax Act 1961 issued by I.T.O if so, the same may be shown to Audit, otherwise receipt in support of above to extent of Rs. 5617.- may kindly be made from the firms under intimation to Audit. Reasons for not deducting tax at source may please be explained to Audit.

(9) As per delegation of financial powers delegated to HOD from time to time issued by the Finance Dept. Govt of NCT of Delhi, the HOD is competent to incur expenditure up to Rs. 40000/- P.A for purchase of staffery items. But on scrutiny of the following bills, an amount of Rs 58159/- has been incurred for such purchase of staffery items. The expenditure beyond Rs 40000/- P.A on purchase of staffery items.

1		03.11.99	44443
2		25.11.99	13716

			58159

The expenditure incurred beyond the powers of HOD is irregular and may be got regularised from the Finance Dept. Govt. of NCT Delhi under intimation to Audit. Reasons for incurring expenditure beyond the powers of HOD may please be explained to Audit.

(10) As per intimation contained in the circular No 14 (9)99- Fin (B) dt. 15/12/99 that petrol at all times should not exceed 200 liter P.M per vehicle as a economy measure and in case consuming petrol in excess of the limit as prescribed in the above said circular, the prior approval, concurrence of Finance Dept. is required. On scrutiny of the component bills B. No 339 dt 08.03.2000 in which payment for consuming petrol exceeding 200 liter was Rs. 5712/- was made for which no prior concurrence of Finance Dept. Govt of NCT Delhi has been obtained. Hence the expenditure incurred without the required prior concurrence of Finance Dept. may be got regularised from the competent authority. Reasons for this may please be explained to Audit.

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Bill of Audit No. 15 Dated 06.12.2001

On scrutinising the accounts bills, Sub-vouchers for the Audit period 1999-2000 to 2000-01, it is found that the following bills are correct.

(A) On scrutiny of the following Sub-Vouchers, for the year 99-2000 and 2000-01, it has been observed that the Job Work, a service of vehicles and repairs of coolers was executed and payment made to the firm without deducting income Tax at source. As per instructions contained under section 194 of the Income Tax Act, 1961 that the normal Tax at source @ 2% shall be deducted on the Job work exceeding Rs. 2000/- P.A.

YEAR 1999-2000.

I) M/S. Asavamed Service Station

S.No.	Bill No.	Date	Amount	Tax Due
1	202	21.10.99	7256	
2	237	17.11.99	8531	Rs. 220/-
3	236	17.11.99	5638	
4	300	19.01.00	1569	
5	371	28.03.00	43500	
6	376	27.03.00	15180	
7	301	19.01.00	2195	
8	377	16.06.99	6268	
9	125	09.08.99	5684	
10	15	10.02.99	1165	

			95009	Rs. 1900/-

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II) Panap Singh

1	100	10.02.99	24000	Rs. 480/-
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YEAR 2000-2001

III) M/S PRAN MOTORS

1	142	17.08.2000	11889
2	20	01.07.2000	9216
3	317	05.03.2001	29805

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Para 7 (1999-01) Para-7

Para No. 7 Ref. Audit Memo No 16 Dated 06/12/2001

On the scrutiny of pay fixation of Sh. V.B. Grover Grade III (UDC), it has been observed that he was appointed/promoted on ~~ad-hoc~~ basis to the post of grade III (UDC) in the pay scale of Rs. 330-10-380-E13-15-560 wef 02-01-85 and he was appointed to this post on regular basis wef 03-10-84 and his pay was fixed at Rs. 330/- in the scale of Rs. 330-560 with DNI on 01-10-85 and his pay after increment was raised to Rs. 350/- instead of Rs. 340/-. This has effected the IVth and Vth pay commission and ACP which has been granted wef 9-8-99. This case needs rectification / re-fixation of pay and over-payment if any due may be made and compliance be shown to the audit.

It has also been reported by the Deptt that for rectification / regularisation of the above fixation of pay the matter has already been referred to Finance Deptt. Final outcome of the case will be intimated to the Audit in due course.

Para No. 8 (1999-01) Para-8
Para No. 8 Ref. Audit Memo No. 19 Dated 06/12/2001

Para 8

In accordance with the Circular No 22/10/84/SC/782-93/..... Dated 27/03/90..... issued by the Finance Deptt, Govt. of NCT Delhi, wherein guideline for purchase of stores were given, on scrutiny of the following bills, (test month i.e 3/2000 and 5/2001) the deptt has not

followed the purchase instructions and hence purchases made are irregular. The said purchases may be got regularised from the competent authority under intimation to Audit. The others contingent bills may also be reviewed and expenditure be got regularised if purchase procedures are not followed.

S.No	Bill No.	Amount
1.	337	11461
2.	341	4000
3.	345	5400
4.	349	19590
5.	369	1650
6.	375	5054

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AUDIT INSPECTION REPORT OF
DIRECTORATE OF AGRICULTURE MARKETING

~~PART - II - CURRENT AUDIT (2006-07)~~

Ref. Memo No.2
Dated : 24.10.2007

Sub: Output/cost analysis of the Directorate

Directorate of Agricultural Marketing provides marketing facilities to agricultural producers and responsible for the regulation of market and market practices, Grading under 'AGMARK' and Market intelligence. 9 Agricultural Marketing Committees have been established to safeguard the interest of agricultural producers under the provisions of Delhi Agricultural Produce Marketing(Regulation)Act 1998 controlled by Delhi Agricultural Marketing Board which comes under the administrative control of this Directorate. Accordingly the regulated markets (a) Food Grain Markets in Najafgarh and Narla (b) Food, Grain and Fruits & Veg. Market, Shahdara/Gazipur (c) Fodder Market at Mangolpuri Ind. Area, (d) Fruits and Veg. Markets in Azadpur and Keshopur (e) Fish, Poultry & Egg Market, Gazipur. (f) Khoya/Mawa Market, Bagh Diwar and (g) Flower Market, Mehrauli are functional in Delhi.

Agmark grading of products is given after it's testing in the State Grading Laboratory of Directorate as per provisions of Agricultural Produce Grading & Marking Act, 1937. Though all the consumer items are being traded in the above markets a very few amongst them as per details given below are tested in the Lab for it's quality check/grading that also at very low rates which at present contributes to the revenue of Govt.:-

S.No. Commodity	Analysis charges		Label charges	
	2005-06	2006-07	2005-06	2006-07
1. Ground/whole spices	1,06,500	1,02,800	29,077	31,021
2. Oil	800	400	1,360	420
3. Wheat	1,350	--	1,350	--
4. Besan	21,400	17	36,120	30,377
5. Dallia	1,050	--	1,268	1,656
6. Honey	17,600	--	5,035	3,337
7. Pulses	1,900	--	5,448	7,170
Total Amount	1,50,600		79,658	73,981

Decline in above revenue during 2006-07 reflects inadequate involvement of this Directorate on quality check of various consumer goods in Delhi markets. The expenditure made under plan head towards up gradation of laboratory and testing facilities is Rs.74.50 lakhs while funds under Non plan spent towards Salaries, Office Exp. etc. comes to Rs.84.58 lakhs which indicates disproportionate expenditure on the Directorate by the Govt. Thus a cost analysis of the department is immensely required to enhance the output in proportionate to the expenditure.

Besides above, the audit made a detailed analysis of various activities as well as output of the department. Accordingly as per existing procedure any packer who is desirous of using AGMARK grading and marking of his commodity has to apply for Certificate of Authorization and after getting the certificate informs the Directorate for analysis of samples. Packing of the commodity is allowed and done under the supervision of the Directorate. 200 gms. of a particular commodity is required for a test and 1.5 samples per day per Chemist can be analysed. The details of total quantity analysed

and packed during the period under audit are given below:-

S.No.	Commodity	Time taken for test	No. of packers registered	No. of packers tested/labeled	Qty. packed in 2006-07
1.	Ground spices	2/3 days	50	32	286816 Kg.
2.	Oil	3 days	02	01	41 Kg.
3.	Besan	3 days	07	06	8287 Kg.
4.	Dallia	2 days	01	01	828 Kg.
5.	Honey	2 days	18	11	17775 Kg.
6.	Pulses	2 days	06	04	2430 Kg.
7.	Whole spices	3 days	02	02	11100 Kg.
TOTAL			89	57	

From the above it may be seen that out of 89 packers registered with the Directorate only 57 packers got tested/labeled their commodities. As per existing capacity 7 lots of various commodities can be checked per day and accordingly a total number of 1750 lots could be tested in a year whereas 738 lots have only been tested in the lab during 2006-07. One Chemist with the help of Lab Asstt. Or Lab Attendant can conduct a test independently and the Directorate is having a staff strength of Sr. Chemist (1), Jr Chemist (2), Asstt. Chemist (1), Lab Asstt.(1) and Lab Attendant(1). The deptt. has already spent an approx. amount of Rs.1.50 Crore for setting up of a new world class Microbiology and Instrumentation lab for the purpose of grading & standardization of fruits & vegetables and acquired hi tech infrastructure with a view to ensure quality products for the public. Keeping in view of the magnitude of consumer strength in Delhi, audit is of the opinion that the existing number of packers and quantity of commodities tested are very much on lower side. The above facts and figures clearly indicates the underutilization of department by the Directorate therefore audit is of the opinion that the available infrastructure should be utilized at the maximum for the benefit of consumers.

Overall scrutiny of system further reveals that the scope of testing of consumer items in the State Grading Lab is very much limited due to the fact that the Directorate has no policy on mandatory quality check of consumer goods. At present the prevention of food adulteration in Delhi is undertaken by other department whereas infrastructure for quality control is developed in this Directorate where there is no powers exists for mandatory testing of quality. Thus the audit is of the view that the Acts under which the existing policy of the department is bound are required to be reviewed and mandatory testing/grading for proper quality control of all consumer products should be introduced for the benefit of public at the same time for generation of revenue to the govt. account. The analysis/lab charges levied on consumers Rs.2000 may also be reviewed for it's revision since these rates are very high as compared to other States.

Para No. 2

[Signature]

Subj: Account

STATE GRADING LAB.

Ref. Memo No.11

Dated : 2.11.2007

In accordance with Rule 137 of GFR care should be taken to avoid purchasing quantities in excess of requirement to avoid inventory carrying cost. During the scrutiny of stock records for chemicals and apparatus in State Grading Laboratory it was noticed that huge quantity of unused items are kept in stock for a long time some even for more than 50 years. The details of such items are: Chemicals worth an approximate cost of Rs.10,865 and apparatus worth Rs.28,999 provided in the annexure for it's verification. The physical verification required under Rule 192 of GFR has also not been conducted for the last several years. The requirement of all these items alongwith similar other articles available in stock may therefore be reviewed after the physical verification of store and items which are not required in the lab may either be transferred to other units or disposed off as provided in GFR. A certificate of verification alongwith findings may also be recorded in the stock registers. Discrepancies if any identified during verification may be brought to the notice of Competent Authority for appropriate action. Action taken in the matter intimated to the audit.

[Signature]

Part II 2007-08
Pay-10
Pay-10
Current Report Part II

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Ref. Memo No.: 4
Dated : 22.04.2008

Subj: Regarding functioning/performance of the State Grading Laboratory (Fruits & Vegetables)

Upon the notification of Grading & Marking Rule for fruits & vegetables during 2004, the State Grading Laboratory (Fruits & Veg.) has been set up under this Directorate for the purpose of analysis of it's samples as well as for it's standardization/grading. The Lab is equipped with costly imported equipments and expenditure to the tune of Rs.2.5 Crore has already been incurred for setting up the Lab. In this context following observations/suggestions have been made:-

(i) The proposal for augmentation of State Grading Laboratory (Fruits & Veg.) was initially made in the annual plan document for the year 2004-05. The following are the year wise allocation and expenditure made under this sub-scheme till the end of the 10th Five Year Plan period:-

Year	Figures in lakhs		
	Allocation	Expenditure	Savings
2004-05	60.00	07.82	52.18
2005-06	107.00	106.95	00.05
2006-07	80.00	77.80	02.20
Total	247.00	192.57	54.43

The savings of amounting Rs.52.18 lakhs during the year 2004-05 was made due to Non-finalization of procurement of equipments required for the above lab.

(ii) The sub-scheme of Augmentation of State Grading Lab (Fruits & Veg.) was included in the Plan Scheme during the year 2004-05 with the intention to commission the Lab within the Five Year Plan period. But the procurement and installation of equipments required for the functioning of lab has only been completed in the year 2007-08 and the Lab is yet to be formally commissioned for general users(consumers). Therefore the scheme of setting up of lab for SGL (Fruits & Veg.) has been spilled over to the 11th Five Year Plan. The total expenditure for setting up the lab has also been escalated to Rs.2.5 Crores. Besides the justification for the rise in outlay/expenditure from Rs.60.00 lakhs in 2004-05 to Rs. 5 Crores as on date it may also be confirmed to the audit that the infrastructure already set in the Lab is adequate and sufficient to handle the requirements of consumers in Delhi.

(iii) Though the lab has been functioning since 2004-05 till then only Research & Development work is being carried out. The Lab is not yet issued ISO certificate 9001:2000 but can be formally commissioned for general user (consumer) only after getting the accreditation/certification of National Accreditation Board for Testing and Calibration Laboratories (NABL) and other govt. agencies. The above procedure may be expedited so that the Lab may be put in service to the consumers at the earliest.

(iv) The rates/charges for analysis/certification of samples have not been so far notified. The Lab has been established for testing/grading of Fruits & Vegetables for domestic marketing as well as for exporters and is stated to have been following nationally & internationally approved norms/methods. Keeping in view of the above fact, audit is of the view that separate rates for exporters and domestic customers and also different rates for grading under AGMARK and quality control may be fixed. This may generate revenue to the govt. account at the same time compensate huge expenditure incurred for setting up the lab which could be utilized profitably.

(v) At present the Marketing Officer who is on deputation is functioning as authorized signatory for analysis reports which is a temporary arrangement. As per the requirement of NABL, the Marketing Officer is not qualified to be an authorized signatory and therefore as per conditions for accreditation of Lab post of Asst. Director (Lab) is required to be created.

(vi) As per Rule 156, it may be necessary to enter into maintenance contract for sophisticated and costly equipments and their proper maintenance. Therefore it may be ensured that the equipments procured for the State Grading Lab are properly maintained for hindrance free functioning.

Para-11
Para No.2
2.00-08

Para-11
Para-11

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Ref. Memo No.2 (Plan)
Dated : 02.5.2008

Sub: Financial outlays and expenditure under
10th Five Year Plan schemes during 2002-07.

Against the total approved outlay of Rs.45.00 lakhs, an overall expenditure to the tune of Rs.201.83 lakhs has been found made during the entire 10th Five Year Plan period by the Directorate as per details given below:-

Year	Regulation of Market		Setting up of MIN		Figures in lakhs		
	Allocation	Expdr.	Allocation	Expdr.	Allocation	Expdr.	Savings
2002-03	04.20	04.20	0.80	0.80	05.00	05.00	Nil
2003-04	05.00	04.26	7.00	Nil	12.00	04.26	07.74
	Augmentation of SGL(F&V)						
2004-05	60.00	07.82			60.00	07.82	52.18
2005-06	107.00	106.95			107.00	106.95	00.05
2006-07	80.00	77.80			80.00	77.80	
TOTAL					264.00	201.83	

In this context following observations have been made by the audit:-

- (i) The Approved Out lay at the beginning of the five year plan period was only Rs.45.00 lakhs and due to additions of various programmes under the new scheme of Augmentation of SGL the plan allocation at the end of the five year plan has been found escalated to Rs.264.00 lakhs and accordingly expenditure to the tune of Rs.201.83 lakhs.
- (ii) Funds to the tune of Rs.62.17 lakhs were found saved from the total allocation as per details given above during the five year period. Of the above saving, Rs.52.18 lakhs alone was saved during the year 2004-05 against the allocation of Rs.60.00 lakhs i.e; Rs.7.18 lakhs were surrendered without utilizing the funds. As per Rule 56(3) of GFR, the savings that cannot be profitably utilized should be surrendered immediately they are foreseen without waiting till the end of the year and no savings should be held in reserve for possible future excesses. Had the funds been surrendered while submitting the Revised Estimates this huge savings could have avoided and funds utilized for some other useful purpose.
- (iii) Neither any allocation nor any expenditure was found made against the two sub-schemes (i) Regulation of markets and (ii) Setting up of MIN from the year 2004-05 as per the monthly progress reports available on record. Major portion of allocation as well as expenditure was found diverted to the newly created sub-scheme viz., Augmentation of SGL for setting of the Lab. No separate financial target set or achievements found made under the above two sub-schemes from the year 2004-05 onwards whereas physical target/achievement reports indicates activities under these sub-schemes.
- (iv) Out of the allocation of Rs.80.00 lakhs during the year 2006-07, expenditure of Rs.61.00 lakhs was made at the end of the financial year i.e; during the month of Feb., 2007. As per Rule 56(3) of GFR, rush of expenditure, particularly in the closing months of the Financial year shall be regarded as a breach of financial propriety and shall be avoided.

Para-12
2007-08
Para No.3
Para-12
Para-12
Para-12

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Ref. Memo No.2 & 3 (Plan)
Dated : 02.5.2008

Sub: Physical targets & achievements during plan period.

During the scrutiny of records, following targets were set and achievements made under the plan scheme by the Directorate during the 10th Five Year Plan period of 2002-07:-

Year	Regulation of Market		Setting up of MIN		Augmentation of SGL	
	Targets	Achievements	Targets	Achievements	Targets	Achievements
2002-03	Creation of New posts & Regulation of 01 New Mkt.	No post created & Market identified for regulation.	Procurement of equipments & make it Functional	Equipments installed but not made functional		
2003-04	- do -	- do -	- do -	- do -		
2004-05	Creation of new posts	Under process	- do -	Under process	Regulation 01 new mkt.	Mkt. identified for regulat'
2005-06	- do -	02 posts filled	- do -	- do -	- do -	- do -
2006-07	- do -	Nil	- do -	Lab made functional	- do -	Under process

Following overall observations were made by the audit during the scrutiny of physical targets set and achieved by the Directorate under the Plan Scheme for the 10th Five Year Plan period:-

(i) As per the physical achievement reports available on record only 2 posts were filled up in the year 2005-06 whereas as per the Plan document for successful implementation of the scheme of Market Information Network, follow:

- (1) Programmer One
- (2) Research Officer One
- (3) Statistical Asstt. Two
- (4) Investigator Two
- (5) Entry Operator One
- (6) Machine Asstt. One

Apart from above one post of Accounts Officer, one post of Sr. Marketing Officer and one post of Driver were also proposed to be created in the plan document for successful implementation under the scheme of Regulation of Markets & Marketing Practices.

(ii) At the beginning of the 10th Five Year Plan period Govt. was regulating nine markets in the National Capital Territory of Delhi and in order to give effective and better services to the Agriculturist/producers/Purchasers few more markets were proposed to be regulated in the Plan Document. As per information provided by the Directorate the number of regulated Principal Markets as on 31.3.2007 were the same number as it was at the beginning of the five year plan period with 22 Sub Markets. As per the physical achievement report one new market has been identified but yet to be regulated.

(iii) The preparation of database of price statistics for agricultural commodities of unregulated markets since Jan., 2000 targeted before the completion of 10th Five year plan period could not be achieved and therefore this has also been spilled over to the 11th Five year plan.

~~Para No. 4~~ 2007-08

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Ref. Memo No.12
Dated : 22.4.2008

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Sub: Undue accumulation of stock in State Grading Laboratory.

As per entry available in the stock registers maintained in the State Grading Laboratory physical verification of stock was last conducted in the year 2001. Most of the items available on stock were procured long back and remained unutilized for the last several years. Few examples are given below:-

S.No.	Name of the item	Date of purchase	Qty.	Pg. No.
<u>Stock register for Non-glass apparatus</u>				
1.	Basin Enamellar Iron	26.2.1971	02	16
2.	Buchner Funnel	26.3.1977	02	24
3.	Clip Mohr	17.6.1971	10	25
4.	Clip server	17.6.1971	08	34
5.	Crocodile C Touch	26.3.1977	22	28
<u>Stock register for Glass apparatus</u>				
6.	Bottle n/m glass stopper	24.2.1972	03	42
7.	Clevenger's apparatus	10.11.1971	02	48
8.	Desicator	17.3.2000	02	118
9.	Flask Kfeld hel cap 500 ml	16.3.1989	06	57
10.	Distillation Flask Cap 500 cc	13.8.1971	01	27
<u>Equipment (Permanent)</u>				
11.	Cylindrical 1 ltr. Measure	17.8.1972	01	31
12.	Thermus flask	27.3.1976	02	

Keeping in view of the above position physical verification of stock required under GFR Rule 192 may be conducted immediately and may be ensured that all the items entered in the register are physically available on stock. The outcome of the verification may be recorded in the corresponding stock registers and shown to audit. Discrepancies, if any, noticed upon the verification of stock may be brought to account. The items found no longer serviceable may be disposed off as per Rule 196 of the GFR.

~~Para No. 5~~ 2007-08
Para-13
Para-12
Para-13

Ref. Memo No.10
Dated : 22.4.2008

Sub: AMC for photocopiers.

As per records, the contract for maintenance of photocopiers as per details given below with M/s HCL Infosystem was expired on 31.12.2007:-

- (i) Machine No.CJJ 330285
- (ii) Machine No.CJJ 330588

The contract agreement with the above firm thereafter was not found either got approved from the competent authority or formal agreement signed between both the parties whereas payments towards maintenance of these machines have been continued. In view of above the expenditure made on this account during the period after 31.12.2007 is irregular and therefore required to be got regularized from the Competent Authority. Formal contract agreement for maintenance of machines may also be got executed with the party concerned.

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~~Para No. 6~~

Ref. Memo No.07
Dated : 21.4.2008

Sub: Maintenance of Library records.

Accession numbers given for books in the Accession Register were found discontinued and started afresh in some of the pages resulted in same accession numbers for two books. Accession numbers given in the register were also found left blank without entering any book against these numbers in some pages. Therefore exact number of books available on stock could not be verified by the audit. Apart from above, 46 books have been shown as missing from the stock in the Accession Register which may be got investigated. The physical verification of stock of books was found last made during 1996 whereas this should have done at least once in a year as per Rule 194 of the GFR. Keeping in view of above, immediate action may be initiated to recast the present accession register and also to conduct the physical verification of stock. The loss of books which are not attributable to dishonesty or negligence noticed during the verification/investigation may be written off as per procedure prescribed in the GFR.

Para No. 7
Para-14
Page-14
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Ref. Memo No. I (Plan)
Dated: 22.4.2008

Sub: Expenditure under Plan Schemes.

During the scrutiny of expenditure and contingent vouchers under Plan Head for the 10th Five Year Plan period (2002-07) following minor incidents of irregularities noticed :-

(i) The expenditure as per details given below which should have incurred from the Non Plan Head were found incurred under Plan. These expenditure are required to be reviewed for it's regularization

9/5

SNo.	Bill No. & Date	Amount	Details of expenditure
1.	162 (2004-05)		Salary software from M/s US Tech India Pvt.
2.	309 dt.29.3.2005	1,24,106	Office stationery
3.	308 dt.29.3.2005	4,408	Salary software from M/s US Tech India
4.	282 dt.3.3.2005	2,893	Repair of vehicle (DL I CH 8260)
5.	353 dt.31.3.2004	49,160	Electricity Bill payable to NDPL

(Jasbir Kaur)
I A O, Audit Party No.II

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~~Para-15~~
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Part-II (Current Audit)

Para No. 1

Refer Memo No. 05 dt. 15.07.2010

Subject - Non adjustment of A.C. Bill for Rs. 69.61 lakhs

During the test check of the Abstract Contingent Bill Register it is observed that the following A.C. Bills are still outstanding as detailed alongwith the shortcomings mentioned below: -

S.No.	A.C. Bill No. & date	Amount (Rs.)	Name of the Firm	Purpose of advance
1.	Bill No. 194 dt. 19.11.2008	2,00,099/-	M/s PerkinElmer (India) Pvt. Ltd.	50% of AMC Charges w.e.f. 15.09.2008 to 14.03.2009.
2.	Bill No. 217 dt. 10.12.2008	7865/-	M/a Allied Publishers	Purchase of Journals subscription.
3.	Bill No. 239 dt. 22.12.2008	2000/-	M/s India Academy Services	Subscription of Current Science for one year.
4.	Bill No. 327 dt. 25.03.2009	31,06,487/-	M/s Agilent Technologies Singapore Sales Pvt. Ltd.	Agilent - NEW 7890 Gas Chromatograph System with MIDI System.
5.	Bill No. 91 dt. 13.07.2009	3,40,449/-	M/s Agilent Technology India Pvt. Ltd.	50% AMC charges from 01.08.2008 to 31.07.2009.
6.	Bill No. 146 dt. 15.09.2009		Syndicate Bank MAMC Complex.	Purchaser of Autoclave (Imported Top Loading).
7.	Bill No. 164 dt. 05.10.2009	29,671/-	National Productivity Council	-
8.	Bill No. 275 dt. 19.02.2010	15,000/-	Director, IARI	For training.
9.	Bill No. 316 dt. 31.03.2010	27,00,416/-	M/s PerkinElmer (India) Pvt. Ltd.	SGL (F&V)
Total		Rs. 69,61,299/-		

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2. A.C. Bill Register not signed by the DDO w.e.f. 2008-2009 & 2009-2010.
3. Purpose of Advance drawal not mentioned in the Register.

As per the Receipt and Payment Rules the advance drawal should be adjusted within the month from the date of advance drawn.

The reasons of the above shortcomings and immediate action to get the advance bill adjusted by the PAO be taken under intimation to Audit.

Para No. 3

Refer Memo No. 11 dt. 22.07.2010

Subject - Library Records

Test check of the Accession Register of Library Book and Issue Register, the following short comings have been noticed: -

1. Annual Physical Verification of Library Books has not been conducted by the Competent Authority after 10/2004.
2. As per page 18 of the Accession Register 46 books are shown as missing as per physical verification certificate recorded on dt. 07.05.1996. After a lapse of more than 13 years no action was taken by the Department on this issue.
3. As per issue register, the book issued has not been taken back except as evident from page no. 2 to 4 of the Issue Register for the period 2007 onwards. The Department has not taken any follow-up action for taking back the library books in the stock. The present Issue Register is not maintained in the proper format.

Compliance for the above short comings be made and action for misplaced books may also be taken as per rule under intimation to the Audit.

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Para No. 4

Refer Memo No. 06 dt. 16.07.2010

Subject - Stock Register

During the test check of the Stock Register of Non-Consumable and Consumable, the following shortcomings are noticed in the Audit: -

A. (1) **Non-Consumable Stock Register**

The cost of items are not mentioned in the Register. Few instances are as below:-

S.No.	Name of Articles	Page No.
1.	Almirah Steel Full Size	P - 01
2.	Airconditioner	P - 07
3.	Ambassador Car No. DL2FBN 0333	P - 27
4.	Almirah Steel Small Size	P - 13
5.	Brief Case	P - 325
6.	Plastic Drum 60 Ltrs. with Lid	P - 313
7.	Calculators Scientific	P - 273

All other similar cases may also be reviewed and action taken be intimated to Audit.

- (2) Proper Stock register is not used and the present register is not maintained properly i.e. Progressive Total of the Item entered in the register are not shown in the proper column are not made in the register.
- (3) Repair of Articles and AMC given for the various items are also entered in the same register.
- (4) Inventory / Display register not maintain separately.
- (5) Page counting certificate not given in the first page of the Register.
- (6) Annual physical verification of stock was not done which is required once in every year as per GFR Rule No. 192(i).

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B. Consumable Stock Register

- (i) Physical verification was not done during the period of Audit i.e. 2008-09 & 2009-10, which is required once in a year as per GFR 192(ii).
- (ii) This register is continuously used w.e.f. 01.04.2003 to till date and is in a torned condition.
- (iii) Signature of the Issuing Officer was not available in the stock register at the time of issuing of items.
- (iv) The Consumable Register be maintained year wise i.e. 1st April to 31st March.

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The reason for the above shortcomings may be explained and necessary correction be made and shown to next Audit.



(N.C. Dobriyal)
IAO
Audit Party No. X

~~PART-II~~

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CURRENT AUDIT REPORT (2013-14 to 2015-2016)

PARA-1

Sub: Irregular excess payment of LTC amounting to Rs. 3300/-.

Audit Memo No.14: dated 30-09-2016

As per CCS Leave Travel Rule 12, GID(1), reimbursement is admissible only in respect of journeys performed in vehicles operated by the Government or any Corporation in the public sector run by the Central or State Government or a local body. LTC is not admissible for journeys if performed in a private car (owned, borrowed or hired) or chartered bus, van or other vehicle owned, operated by private operators.

Further, Leave Travel Rule 13, GID(10) also stipulated that LTC is not admissible for journeys performed in a private car (owned, borrowed or hired) or chartered bus, van or other vehicle owned, operated by private operators. LTC is admissible for journeys conducted by Tourism Development Corporations in Public Sector, State Transport Corporations and Transport Services run by Central or other Government or local bodies.

During the test check of LTC Bill no. 242 dated 02-02-2016, it has been observed by the audit that department has paid excess payment amounting to Rs.3300/- to Sh.V.P.Rao, Director, (now retired). Sh. Rao, availed the LTC claim of Delhi to Gangtok (North-East) by Air and Road but he performed journey by Road Namechi to Gangtok by private taxi and paid Rs.3300/- which is not admissible as per LTC rule.

The excess amount of Rs.3300/- may be recovered from Sh. V.P.Rao, retired Director after due verification of facts & figures at the level of HOD / DDO concerned and be deposited in government account under intimation to audit.



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Part-18

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8/10/16

PARA-2
Subject:

Recovery of Rs.4560/- on account of short deduction of License Fees.

Audit Memo. No.17: Dated: 04-10-2016

The rates of license fee and water charges for the various types of the Govt. of NCT of Delhi Residential (General Pool) Accommodation have been revised w.e.f 01-07-2012 and 01-07-2014 vide Order No. F.4 (1)/Misc/PWD/Allo/2004/8496-8500 dated 27/07/2012 and F.4 (1)/Misc/PWD/SH/A-II/2004/2779-2765 dated 10-03-2014. During test check of the informations provided by the department and Pay Bill Registers for the 2013-14 to 2015-16, it has been observed that the office has not revised the License Fees in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fees to the tune of Rs.4560/-

The details of recoveries to be made from the officer/official are given as under:-

Name of the Officer/Official		Sh. Ashrafi Lal							Net amount recoverable
Designation		Driver							
Type		II							
Colony		Gulabi Bagh							
Residential Address		H.No. 1127							
Period	License Fees & Water Charges								Net amount recoverable
w.e.f.	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges@	License Fee@	Water Charges@	
7/13 to 9/16	205	196	245	196	40	Nil	@40/ for 39 months	Nil	1560

Part 18 in which Re 1 taken under of by DAM B. P. R. No. 2/17/16

Name of the Officer/Official		Sh. R.K. Chug							Net amount recoverable
Designation		Sr. Mkt. Inspector							
Type		II							
Colony		Gulabi Bagh							
Residential Address		H.No. 1829							
Period	License Fees & Water Charges								Net amount recoverable
w.e.f.	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges@	License Fee@	Water Charges@	
7/13 to 9/16	205	196	245	196	40	Nil	@40/ for 39 months	Nil	1560

Settled

pending

Name of the Officer/Official		Sh. Sansar Singh						
Designation		M.I.						
Type		II						
Colony		Gulabi Bagh						
Residential Address		H.No. _____						

[Signature]

w.e.f.	Being deducted		Should have been deducted		Short deducted		Balance recovered to be		amount recoverable
	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	
7/13 to 3/15	205	196	240	196	40	Nil	@40/ for 21 months	Nil	840*

* The official sh. Sansar Singh has now been transferred w.e.f April 2015

Similarly vide Order No. 18011/1/2013-Pol-III dated 21-11-2013 issued by the Directorate of Estate, Ministry of Urban Development, Govt. of India regarding revision of flat rate of License fee for General Pool Residential Accommodation (GPRA), the recoveries are to be effected in respect of following official who have been allotted Govt. accommodation by Directorate of Estate.

Name of the Officer/Official		Smt. Shashi Bala							
Designation		UDC Gr-III (DASS)							
Type		II							
Colony		Timarpur, Z-Type							
Residential Address		H.No. 621							
Period w.e.f.	License Fees & Water Charges								Net amount recoverable
	Being deducted		Should have been deducted		Short deducted		Balance recovered to be		
	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	
7/13 to 12/13	260	NA	310	NA	50	Nil	@50/ for 6 months	Nil	300**

Name of the Officer/Official		Sh. H.L. Rao							
Designation		Asstt. Chemist							
Type		II							
Colony		R.K. Puram							
Residential Address		H.No. 1017							
Period w.e.f.	License Fees & Water Charges								Net amount recoverable
	Being deducted		Should have been deducted		Short deducted		Balance recovered to be		
	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @	
7/13 to 12/13	260	NA	310	NA	50	Nil	@50/ for 6 months	Nil	300**

** Since January 2014 The license fee has been deducted as per revised rate

The amount of Rs.4560/- may be recovered from the staff after due verification of facts & figures at the level of HOD / DDO concerned and be deposited in government account under intimation to audit.

Further, all similar cases may also be reviewed on the basis of above analogy and recovery, if any may also made under the intimation to audit.

*As per kept
Dept. for
Settle
12/05/2014
DPO/Asstt. No. 311*

Settled

*Copy of the rule & minutes of 27/11/13
B. P. Rao
IAC*

*185 (16) 1/8/15
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PARA-3

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Sub: Irregular purchase of Computers

Audit Memo No.-15

Dated:- 03-10-2016

During the scrutiny of file no. 7(2)/2008-09/DAM/Estt., It has been noticed that a proposal for the purchase of computers hardware i.e. desktop, printers and UPS against condemnation was prepared by the department in 2015-16 as per details given below:-

Sl. No.	Name of Items	Against condemnation	Total Demand
1.	Desktop- (Inter core i5 Processor 3 rd or 4 th Generation, 500 GB Hard Disk, 4 GB RAM, Gigabit LAN, DVD writer, Mouse and Keyboard, Preloaded, Operating system, 17"/18.5" Monitor.	03	03
2.	Laser Printer- A4 Size, 600 x 600 dpi or higher, speed 16-35 PPM, Connectivity :- USB, Network (optional)	03	03

After obtaining the clearance from IT department, the department collected the rates of DGS&D and purchased the above said items from M/s Affinity IT Solutions Pvt. Ltd. against the supply order no. F.7 ((2)/2008-09/DAM/Estt/3626 dated 28/01/2016 and supply order no. F.7 ((2)/2008-09/DAM/Estt/3627 dated 28/01/2016.

In this regard, the department was directed to observe to procure the hardware as per the procurement policy issued by DIT and guidelines issued by finance Department from time to time.

For the purchase of three desktop and three printers the department has finalized M/s Hewlett Packard India Sales Pvt. Ltd. But as per the file provided, it has been found that on 9th December 2015 Hp India Sales sent a letter to the department stating that the purchase order and payment of above items might be issued in f/o M/s Affinity IT Solutions Pvt., Ltd. Accordingly the supply orders were issued to the authorized agent as per the details given below:-

Sl. No.	Name of Items	Qty.	Price per Unit	Total Amount	Name of the Supplier	Supply Order No.
1.	Desktop	03	48054	144162	M/s Affinity IT Solutions Pvt. Ltd.	F.7 ((2)/2008-09/DAM/Estt/3626 dated 28/01/2016
2.	Printer	03	4989	14967	-do-	-do-/3627 dated 28/01/2016
	Less under buy back scheme			(-) 4200		
	Net Amount			154929		

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As per Rule 147(1) of GFR Rules: - Purchase of goods directly under rate contract: In case a Ministry or Department directly procures Central Purchase Organization (e.g. DGS&D) rate contracted good from suppliers, the prices to be paid for such goods shall not exceed those stipulated in the rate contract and the other salient terms and conditions of the purchase should be in line with those specified in the rate contract.

And, Vide circular no. USFA/56-65 dated 16-12-2011 issued by Spl. Secretary (Finance), Finance Department, GNCT, in which clearly stated that the goods from vendors not having rate contract with DGS&D, though they may be distributors/authorized agents of the companies/firms/vendors having rate contract with DGS&D, such procurement is impermissible and irregular because the vendor from whom purchase has been made is a legal entity different from the one actually having rate contract with the DGS&D, and all the departments were advised against goods/services from any vendor/firm/company not actually having rate contract with DGS&D and any deviation from the above said procedure and violation of Rule-147(1) of GFR 2005 would be treated as financial irregularity and could invite disciplinary action.

Whereas, it has been found, that all the above purchase have made from the distributor/authorized agent of the company not having rate contract with DGS&D, which is irregular and violation of Rule 147 (1) of GFR and instruction issued by the Finance Department.

The proposal may be sent to Finance Department for regularization/ appropriate action.



PARA-4

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Subject: Non production of records.
Audit Memo. No. 19: Dated: 05/10/2016

The following records were not produced before audit for the audit period 2014-16

1. Library Record ?
2. Property Registers - ?

The above records may be shown to the next Audit.

Taxer as per

5/10/2020
Ito / Party No. 15/K

(PIYUSH TANEJA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. IX

PART-II

Current Audit Report (2016-18)

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Para No. 1 Recovery of Water charges of Rs. 21692/-
(Ref. audit Memo No. 06 dated 13.02.2019)

Vide Office Order No. F4(1)Misc./PWD/Allot/2004/8496-8500 dated 27.07.12 issued by Dy. Secretary-II(PWD), Public Works Department & Housing, Govt. of NCT of Delhi, New Delhi-110002, the rates of licence fee & water charges has been revised w.e.f. 01.07.2012.

During the course of audit of Directorate of Agricultural Marketing for the period 2016-18, it has been observed that the water charges in r/o following officials/officers have not been deducted at the revised rate as per detail given hereunder:-

Name of the officer	Ms. Sakshi Mittal, IAS
Designation	Director
Type	V
Colony	Vasant Kunj
Residential Address	H. No. C-14, D-II, Vasant Kunj, New Delhi

Period	Monthly Rate of Water Charges @ Rs.				Net Amount recoverable (Rs.)
	Being deducted	Should have been deducted	Short deducted	Balance to be recovered	
Jan. 2016 to Feb. 2018	0	472	472	472/- p.m. for 26 months	12,272/- (A)

Name of the official	Ms. Shashi Bala
Designation	Sr. Asstt./UDC
Type	II
Colony	Timarpur, Z-Type
Residential Address	H No. 621

Period	Monthly Rate of Water Charges @ Rs.				Net Amount recoverable (Rs.)
	Being deducted	Should have been deducted	Short deducted	Balance to be recovered	
July, 2012 to June 17	NIL	157	157	157/- p.m. for 60 months	9,420/- (B)

Total (A+B) 12272+9420= 21692/-

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Necessary steps should be taken to recover the water charges amounting to Rs. 21,692/- from the above mentioned officer/officials, after due verification, under intimation to audit.

Other similar type of cases may also be reviewed under intimation to audit.

Para-18
Para No. 2 Revenue loss to Government amounting to Rs. 18,49,600/- during the financial year 2016-17 to 2017-18.
(Ref. audit memo No 04 dated: 13.02.2019)

Para-20
State Grading Laboratory (F&V), Directorate of Agricultural Marketing, Govt. of NCT of Delhi, has been certified by the certification body of the National Accreditation Board of Certification Bodies (NABCB) for the quality system as per ISO:9001:2000 valid upto 29.08.2010 and is also accredited by National Accreditation Board of Testing and Calibration Laboratories (NABL) in accordance with the standard ISO/IEC:17025:2005 for the field of contamination due to pesticide residues, heavy metals and microbial loads of qualitative and quantitative testing of fruits and vegetables, valid upto 31.08.2010.

Since SGL also started the above mentioned qualitative and quantitative analysis of fruits and vegetables, DAM fixed testing charges of the said parameters vide circular No. F.8/35/2004-DAM/MR/4396 dated 18.12.2008 for Agmark Beneficiaries, Private Traders/Consumers and Licensed Traders of Agriculture Produce Marketing Committees of Delhi.

As per information provided to audit, the detail of fruits and vegetables received from different mandies and got tested during the financial year 2016-17 & 2017-18 are as under:-

Financial Year	Number of samples received for testing from mandies
2016-17	2242
2017-18	2382
Total	4624

During the course of audit it has been observed that Directorate of Agricultural Marketing has not levied charges for testing (pesticides test) the samples received from Mandies which resulted in loss of revenue to the extent of Rs. 18,49,600/- (4624*Rs. 400) during the financial Year 2016-17 & 2017-18.

Necessary step should be taken to levy analysis/testing charges on fruits and vegetables received from Mandies at the rates prescribed by the Government, after due verification, under intimation to audit.

Para No. 3 Shortcomings noticed in award of AMC of equipments (Agilent) and making payment thereof.
(Ref. audit memo No 02 dated: 11.02.2019)

During the course of scrutiny of file number 16/4/2008/DAM/SGL(F&V) the below mentioned shortcomings were noticed in the

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award of Annual Maintenance Contract of equipment installed in State Grading Laboratory (Agilent) and making payment thereof:-

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1. The Equipment Agilent was purchased by Directorate of Agricultural Marketing (DAM) from M/s. Agilent Technologies India Pvt. Ltd. during 2006-07 for Rs. 1,01,76,045/-. The AMC for the same was awarded to M/s. Agilent Technologies India Pvt. Ltd. which has been extended from time to time till date. However, the Proprietary Certificate from the manufacturer or the AMC provider is not available in the records provided.
2. During the Financial Year 2016-17, although the AMC was extended but the formal agreement for AMC has not been entered into by the DAM for the reasons best known to the Directorate.
3. While making the payment to the contractor for the period 03.09.2016 to 02.03.2017, performance certificate from the concerned branch In-charge has not been obtained.
4. While awarding the extension of Annual Maintenance Contract on 9.06.2017, vide letter no.16/4/2008/DAM/SGL(F&V), the period of contract has not been mentioned.
5. The record related to verification of bank guarantee submitted by the contractor has not been found in the record provided to audit.

DAM vide its reply dated 18.02.2019 has submitted the point wise reply as under:-

Point No. 1- the matter has been discussed with the AMC provider and same will be obtained in due course from M/s. Agilent Technologies.

Point No. 2- The AMC has been awarded to M/s. Agilent Technologies and agreement has been signed but it is misplaced, the duplicate agreement has been asked to AMC provider.

Point No. 3- It was mistake of in-charge of Labs who has not given performance certificate as well as not care taking branch. They will be careful in future.

Point No. 4- The period of contract inadvertently not recorded in the letter, however, in the noting side it has been clearly mentioned.

Point No. 5- It was not aware that the bank guarantee should be got verified.

The reply submitted by DAM is not tenable.

Necessary step should be taken to remove these shortcomings under intimation to audit.

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Para No. 4 Shortcomings noticed in maintenance of Cash Book
(Ref. audit memo No. 03 dated: 12.02.2019)

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During the test audit of Cash Book of Directorate of Agricultural Marketing for the audit period from 01.04.2016 to 31.03.2018 the following discrepancies have been noticed:-

1. TR-V issued to payer but entry not shown in the cash book.

In the following cases although TR-V have been issued to the payer for the receipt realised on behalf of the Government but no contra entry has been made in the cash book:-

S. No.	TRV No.	Date	Amount	Challan No.	Date
1	63/58	05.04.16	2,61,100/-	02	05.04.16
2	63/72	25.04.16	1,050/-	06	26.04.16
3	63/86	20.05.16	4,600/-	14	24.05.16
4	63/87	20.05.16	2,344/-	14	24.05.16
5	63/100	22.05.16	2,100/-	18	24.06.16
6	64/39	07.09.16	3,150/-	29	07.09.16

2. The name of payer shown in TR-V and in cash book differs.

In the following cases the name of payer shown in TR-V and that entered in the cash book differs, as per detail given hereunder:-

S. No.	TRV No.	Date	Name of payer as per TR-V	Name of payer shown in the cash book
1	64/75	07.11.16	Radha Kishan Govind Ram	Vijay Pure Spice Co.
2	65/2 to 65/5	18.01.17	Shri Balaji Masala Udyog	M/s. Balaji Masala Udyog
3	65/52 & 65/53	28.03.17	Shri Balaji Trading Trading	M/s. Balaji Trading Co.
4	66/73 & 66/74	04.12.17	Shri Balaji Trading Co.	M/s. Balaji Trading Co.
5	67/01 to 67/04	02.02.18	Shri Balaji Masala Udyog	M/s. Balaji Masala Udyog

3. Earlier TR-V issued on a later date.

The TR-V No. 64/63 has been shown issued on 25.10.2016 and the TR-V No. 64/64 have been shown issued on 21.10.2016, which is not in order.

4. Cutting/overwriting made in counterfoil of TR-V and cash book has not been attested in a number of cases.

Necessary steps should be taken to remove the above mentioned shortcomings under intimation to audit.

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Para No. 5 Irregularities in making payment towards repair and maintenance of staff car.

(Ref. audit memo No.07 dated 14.02.2019)

During test check of records provided, pertaining to the repair and maintenance of Staff Car No. DL-8CED-0006 of Directorate of Agricultural Marketing, for the financial year 2016-18, it has been observed that DAM has not sent the file to Technical Officer (Transport), Govt. of NCT of Delhi for verification of bill, before making the payment in respect of repair and maintenance carried out in the staff car. The details of payments made are as under:-

S.No.	Bill no. & date	Name of the firm	Amount
1	BR16009930 dt. 08.11.16	M/s. Saya Automobiles Ltd.	6700.00
2	003/BR/17003909 dt. 06.10.17	M/s. Saya Automobiles Ltd.	14300.00
		Total	21000.00

DAM vide its reply dated 18.02.2019 has informed that they will take necessary precautions in future to obtain approval/verification from TO(Transport) before making any payment of bill/invoice relating to repair and maintenance of staff car.

The reply submitted by DAM is not tenable.

Necessary steps should be taken to regularize the expenditure incurred on repair and maintenance of staff car No. DL-8CED-0006 amounting to Rs. 21000/-, after due verification, under intimation to audit.

Para No. 6 Non-disposal of unserviceable items of Rs.1,61,631/-
(Ref. audit memo No 10 dated 15.02.2019)

Rule 197 (ii) of GFR 2017 stipulates "for surplus or obsolete or unserviceable goods with residual value less than rupee two lakh, the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed off".

On scrutiny of file No.F.2/2/86-DAM/Est/CT relating to Condemnation of unserviceable item, it has been noticed that the below mentioned 14 miscellaneous items were unserviceable/obsolete and were lying with the department for dispose off:-

S. No	Unserviceable /Obsolete	Quantity /Weight	Book Value/Original Purchase Price/each item	Year of Purchase	Mode of Disposal (sale public auction or otherwise)	Remarks
1	Executive Table	02	2284	12-12-94	Through Scrap	Unserviceable beyond Economical Repair

2	Executive Revolving Chair	02	6646	23-02-94	-do-	-do-
3	Office Table	02	4980	13-07-06	-do-	-do-
4	Centre Table	02	600	28-09-83	-do-	-do-
5	Office Chair Visiting Chairs	28	2800	23-03-82	-do-	-do-
6	Office Almira	02	1781	25-03-82	-do-	-do-
7	Office Sofa	02	4609	24-09-83 24-05-85	-do-	-do-
8	RO Water System	01	24450	25-03-10	-do-	-do-
9	Room Electrical Heater	03	5568	07-01-11	-do-	-do-
10	Hot Case	02	7100	12-10-10	-do-	-do-
11	Water Cooler	02	53390	13-03-06	-do-	-do-
12	Fax Machine	01	28995	05-06-03	-do-	-do-
13	Lab Ovan(24' X24'X24')	02	10712	23-03-85 05-03-87	-do-	-do-
14	Office Board (Iron) (12'X12'X12')	03	7716	05-03-87	-do-	-do-
TOTAL			1,61,631			

Settled as per report submitted by Deptt
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Scrutiny of the file further revealed that even reserve price of these items have not been fixed by the Department which is not only resulting the delay in process of disposal off unserviceable items but also the items are getting further deteriorating and occupying precious space without having any useful purpose.

Necessary steps should be taken for condemnation of unserviceable store items, under intimation to audit.

Para No. 7 Acute Shortage of Ministerial/Technical staff.
 (Ref. audit memo No. 11 dated 18.02.2019)

During the scrutiny of record of Directorate of Agricultural Marketing for the period 2016-18, it has been observed that against a sanctioned strength of 54 only 23 posts have been filled up and 31 posts are lying vacant, as per details below:

Sl. No.	Name of the Post	No. of post sanctioned	No. of post filled	No. of vacant post
1.	Director	1	1	0
2.	Joint Director	1	1	0
3.	Section Officer	1	1	0
4.	JAO/AAO	1	1	0
5.	Private Secretary/Grade-I	1	1	0

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6.	Personal Assistant/Grade-II	2	2	0
7.	Assistant Section Officer/Grade-II (DASS)	1	1	0
8.	Sr. Marketing Inspector Grade-II (DASS)	1	0	1
9.	Sr. Chemist	1	0	1
10.	Marketing Officer	1	0	1
11.	Statistical Assistant	2	1	1
12.	Junior Chemist	2	1	1
13.	DEO	1	1	0
14.	Store Keeper	1	0	1
15.	Assistant Chemist	2	0	2
16.	Marketing Inspector Grade-III (DASS)	4	0	4
17.	Senior Assistant/Grade-III (DASS)	8	4	4
18.	Junior Assistant/Grade-IV (DASS)	2	2	0
19.	Marketing SI Grade-IV (DASS)	4	2	2
20.	Driver	2	2	0
21.	Lab. Assistant	1	0	1
22.	Motor Cycle Messenger (Under economy ban)	1	0	1
23.	JGO	1	0	1
24.	Lab. Attendant	2	0	2
25.	Peon cum Messenger	5	0	5
26.	Chowkidar	4	2	2
27.	Sweeper	1	0	1
Total		54	23	31

Necessary step should be taken to fill up all the vacant posts after due verification, under intimation to audit.

Para No. 8 Unrealistic Budget/Revised Estimated
(Ref. audit memo No. 12 dated 18.02.2019)

As per Rule-59 of General Financial Rules 2017, a Head of Department or Controlling Officer shall be in a position to estimate the likelihood of savings or excess every month and to regularize them in accordance with the instruction laid down in Rule 62.

As per information provided by Directorate of Agricultural Marketing for the period 2016-18, it has been revealed that there was huge savings under some heads which have been reflected in the table here under:

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(Amount in Rupees)

S. No.	Financial year	Head of Account MH 2435 01 101 99 00	Revised Estimates	Expenditure Incurred	Savings	% age
1	2016-17	11-DTE	1200000/-	11000/-	1189000/-	99.08%
		13-OFFICE EXP.	3020000/-	2137000/-	883000/-	29.24%
		99 13 IT OE	110000/-	80000/-	30000/-	27.27%
2.	2017-18	03-OTA	10000/-	0	10000/-	100%
		06- MED TREATMENT	700000/-	311000/-	389000/-	55.57%
		11- OTE	100000/-	0	100000/-	100%
		13- OFFICE EXP	3720000/-	2509000/-	1211000/-	32.55%
		99 13 IT OE	250000/-	174000/-	76000/-	30.40%

It is apparent from the above table that there is huge savings, ranging between 27.27 to 100 percent. DAM while preparing the budgetary provisions has not given the due attention on the actual expenditure of previous year and future requirement of department. This is clear cut case of blockage of Govt. funds, which could be used on another project, if timely surrendered.

Necessary steps should be taken to prepare realistic budget/revised estimates under intimation to audit.

Para No. 9 Non production of records

(Ref. record memo no. 01 dated 06.02.19 & 04 dated 11.02.19)

The following records not produced to audit. The same may please be shown to next audit:-

1. Imprest/Permanent Advance Register
2. Property Register
3. Liveries Register
4. Log book of Lab Equipments.
5. Lab test register

B. S. Rawat

(B S Rawat)
Inspecting Audit Officer
Audit Party No. II

Taken as for

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PART II
CURRENT AUDIT REPORT
(2018-19 TO 2019-20)

(Ref. Audit Memo No.3 dated: 29.09.2020)

Para.01:- Short recovery of Licence Fee in respect of Govt accommodation.

As per PWD & Housing, Deptt. GNCT of Delhi order No. F 4 (1) Misc./ PWD&H/A-II/2004/P.F./10039-51 dated 16.07.2018 and order no.18011/2/2015-Pol.III, dated 19.07.2017 of directorate of Estates the flat rate of Licence Fee for various types of residential accommodation have been revised w.e.f 01.07.2017.

During scrutiny of the PBRs and other allied records maintained in the Directorate of Agriculture & Marketing, 49 Sham Nath Marg, Old Sectt., Delhi, the following short recovery of Licence fee has been observed :-

Sr. No.	Name & Design.	Res. Address	Period		Licence Fee			No. of months	Amount recover-able (Rs.)
			From	To	Due	Paid	Diff.		
1.	Sh. Hira Lal Rao, Jr.Chemist	Q.No.1017, Type-2, Sec.-2, R.K.Puram	07/17	02/19	310	245	65	20	1300/-
2.	Sh. Tek Bahadur Thapa, Chowkidar	Q.No.49, Type-A, Timarpur	07/17	02/19	150	135	15	20	300/-
TOTAL									1600/-

HOO may recover an amount of Rs.1600/- on account of short recover of License Fee from concerned employees after due verification of record under intimation to Audit. Other similar cases may also be verified at your level.

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[Signature]

(Ref. Audit Memo No.9 dated: 05.10.2020)

Para.02:- Short deduction of Rs.200/- on account of DGEHS subscription.

The rates of subscription for availing DGHS facility have been revised w.e.f. 01.02.2017, after implementation of recommendation of 7th CPC vide order no. F.25(III)/DGEHS/140/DHS09/204078-204243 dated 02.05.2017 issued by the Dte. General of Health services, GNCT of Delhi, as per detail given below:-

Sl.No.	Corresponding levels in the Pay Matrix as per 7 th CPC	Contribution (Rs. Per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

During scrutiny of PBR for the period 2018-19 & 2019-20, it has been noticed that the department did not recover DGEHS contribution at revised rates. The details of such case is given below:-

Sl. No.	Name of Official (Sh/Smt./Ms.)	Pay Level	DGHS Due (Rs.)	DGHS deducted (Rs.)	short recovery (Rs.)	Period	No. of months	amount to be recovered (Rs.)
1	Sh. Hemant Kumar, A.S.O.	7	650	450	200	02/19	01	200/-
Total								200/-

HOO may recover an amount of Rs.200/- on account of short deduction of DGEHS Subscription from concerned employee after due verification of record under intimation to Audit. Other similar cases may also be verified at your level.

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Settled as per Report

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(Ref. Audit Memo No.7 dated: 01.10.2020)

Para.03:- Non execution of Agreement with Supplier M/S SIGMA Gases services for supplying High Quality Helium Gas.

During scrutiny of file regarding Purchase of Gas for instrumentation Lab. (No.F.16(1)/2006/DAM/SGL(F&V) and allied bills of Directorate of Agricultural Marketing for the audit period 2018-19 to 2019-2020 following is observed:-

As per Letter No.16(1)2006/DAM/SGL(F&V)/302 dated 1.02.2018 Directorate of Agricultural Marketing has awarded rate contract for supply of high purity Helium gas to M/s SIGMA Gases & Services @Rs.8400/- per cylinder +Rs. 500/-per trip transportation charges+ taxes for one year i.e. w.e.f.01.02.2018 after obtaining approval/ recommendation of Purchase committee. Department has again awarded [REDACTED] rate contract for supply of high purity Helium gas to M/s SIGMA Gases & Services with revised @Rs.14700/- per cylinder +Rs. 650/- per trip transportation charges+ taxes for one year i.e. w.e.f. 08.07.2019 without obtaining the approval/recommendation of Purchase Committee which is violation of Rule 155 of GFR2017. Secondly, department has not execute any agreement with supplier regarding supply which is violation of Rule 224 to 227 of General Financial Rules.

HOO may take necessary steps to execute the agreement with supplier under intimation to Audit and period of non execution of agreement may be regularized from competent authority.

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(Ref. Audit Memo No. 1 dated: 28.09.2020)

PARA 04: Non-production of records.

The following record was not produced to the audit for the following period

1. Contigent Register/ Expenditure Control Register
2. TA/Conveyance Register/ Children Education Allowance Register
3. Property Register(2013-14 to December,2019)
4. Library Record (2013-16).
5. Imprest/Permanent Advance Register(2016-17 to 2019-20).
6. Livery Register (2016-17 to 2017-18)
7. Log Book of Laboratory Equipment (2016-17 to 2019-20)


(Mohan Kr. Chaudhary)
AAO


(Chetna)
Sr. Assistant


(Sadhna Sharma)
IAO/AO , Party No.XIV

PART II
CURRENT AUDIT REPORT
(2020-21 TO 2021-22)

(Ref. Audit Memo No.3 dated: 09.05.2022)

PARA 01: Overpayment of Transport Allowance amounting to Rs.8424/-

As per Govt. of India, M/O Finance, Deptt. Of Expenditure No. 21(1)/97.EII (B), dated 03/10/1997 the Transport Allowance is granted to Govt. Employees w.e.f. 01/01/1997. This allowance will not be admissible during absence from duty exceeding 30 days in a calendar month due to leave, training, tour etc.

During Scrutiny of Attendance Register/PBR for the audit period i.e. 2020-21 to 2021-22 it has been noticed that the following officials were on leave or remained himself/herself absent from duty. But as per PBR, Transport Allowance was paid to their as per detail given below:-

S. No.	Name and designation (Mr./ Mrs.)	Month	Amount of TA Paid (Rs.)	Amount to be recovered (Rs.)
1	Amita Gola, DEO Gr. B	05/2021	4212/-	4212/-
2	Amit Kumar, SA	06/2020	4212/-	4212/-
			Total	8424/-

HOO may recover the overpayment of TA amounting of Rs.8424/- from concerned officials after due verification of records under intimation to audit and other similar cases may also be checked and recovery, if any may be made for the audit period.

(Ref. Audit Memo No. 11 dated: 18.05.2022)

PARA 02: Non disposal of unserviceable / idle store.**Rule 217 of GFR- 2017 regarding disposal of goods is as under:-**


- i. An item may be declared surplus or obsolete or unserviceable if the same is of no use to the Ministry or Department. The reasons for declaring the item surplus or obsolete or unserviceable should be recorded by the authority competent to purchase the item.
- ii. The competent authority may, at his discretion, constitute a committee at appropriate level to declare item(s) as surplus or obsolete or unserviceable.
- iii. The book value, guiding price and reserved price, which will be required while disposing of the surplus goods, should also be worked out. In case where it is not possible to work out the book value, the original purchase price of the goods in question may be utilised. A report of stores for disposal shall be prepared in Form GFR - 10.
- iv. In case an item becomes unserviceable due to negligence, fraud or mischief on the part of a Government servant, responsibility for the same should be fixed.

During the audit of Directorate of Agriculture & Marketing , 49 Sham Nath Marg, Old Sectt., Delhi-110054 for the audit period 2020-21 to 2021-22, department has provided list of idle/ unserviceable item which as detailed below:-

S.No.	Name of Article	Quantity	Date of Purchase	Value (RS)
1	Almirah Steel (Full Size)	4	25.03.1982	Rs. 3,562/-
2	Almirah Steel with Glass Door	1	13.03.1991	Rs. 2,596/-
3	Acrylic Standing adjustable Pad	4	29.09.2004	Rs. 12,401/-
4	Chair Foam	15	16.03.1988,26.03.1990 & 07.03.1994	Rs. 13,945/-
5	Computer Chair	3	10.10.1994, 11.01.1995 & 26.07.1995	Rs. 3,803/-
6	Chair Plastic 03 Seater	3	1991	Rs. 3,730/-
7	Computer	1	26.04.1994	Rs. 59,800/-
8	Hot Case	2	12.10.2010	Rs. 7,987/-
9	Heat Convector	1	05.01.2010	Rs. 500/-
10	Pedestal Fan	3	28.03.08	Rs. 6,750/-
11	Steel Book Case	2	16.03.1984 & 28.03.85	Rs. 1,706/-
12	Stabilizer	5	31.08.1992, 05.01.1995, 19.07.1995, 19.04.94 & 26.12.95	Rs. 14,820/-
13	Table Office Steel	3	13.07.2006	Rs. 8,404/-
14	UPS 5 KVA	1	23.03.2001	Rs. 36,923/-
15	TV	1	05.12.1995	Rs. 5000/-
16	Duplo Duplicator Machine	1	29.11.1999	Rs. 3,90,758/-
17	PVC Pipe	1	28.01.2003	Rs. 385/-
18	Photocopier Machine	2	22.11.2010	Rs. 2,02,908/-
19	Server Intel Xeon	1	23.03.2007	Rs. 65,768/-
20	Electric Heater (Room)	4	07.01.2011	Rs. 7,425/-
21	Mobile Set	1	06.11.2011	Rs. 4,550/-
22	Vacuum Cleaner	1	31.10.2007	Rs. 2,175/-
23	Table lamp	1	14.12.2007	Rs. 525/-

24	Brief Case	3	29.09.2009	Rs. 11,880/-
25	TFT Monitor	1	31.01.2017	Rs. 5,250/-
26	Electric kettle	1	28.03.2017	Rs. 1,485/-
27	Distilled water steel	2	17.03.2000	Rs. 3,490/-
28	Oven	2	30.06.1971 & 18.03.1991	Rs. 25,495/-
29	Muffle Furnace	3	27.01.1986, 12.03.1987 & 19.03.2005	Rs. 17,228/-
30	Single Pen electrical balance	3	30.03.1984, 27.03.1985 & 20.03.1991	Rs. 12,981/-
31	Wooden stand for refrigerator	2		
32	Water Circulating Pump	1	12.06.2007	Rs. 392/-
			Total	Rs. 9,34,622/-

HOO may take necessary steps for disposal of Goods lying unserviceable/idle as per Rule 217 to 220 of GFR-2017 under intimation to audit.


(Sadhna Sharma)
 IAO/Sr. AO
 Party No.XIV

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PART – III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2020-21 TO 2021-22)

(Ref. Audit Memo No. 05 dated: 11.05.2022)

TAN 01: Huge savings under Budget for the year 2020-21 & 2021-22.


As per Rule 62(2) of the GFR, the savings as well as provisions that cannot be profitably utilized should be surrendered to Government immediately they are foreseen without waiting till the end of the financial year. No savings should be held in reserve for possible future excesses.

Information provided by the O/o Directorate of Agriculture & Marketing , 49 Sham Nath Marg, Old Sectt., Delhi-110054 during the audit period, there is huge savings were made during 2020-21 & 2021-22 which have resulted in lapse of funds that could have been utilized for some other useful purpose had it been surrendered while preparing the revised estimates. Some instances are detailed below:-

Year	Head of account	Budget Allotted (Rs.)	Expenditure (Rs.)	Saving (Rs.)	%age of saving
2020-21	2435-01101990006 Medical	800000/-	424896/-	375104/-	47
	2435-01101990011-DTE	50000/-	Nil	50000/-	100
	2435-01101999913-OE	1820000/-	1282631/-	537369/-	30
2021-22	2435-01101990013-OE	1850000/-	1409572/-	440428/-	24

Similar observation has been raised during previous audit i.e. 2018-19 to 2019-20. But department has not been taken any action in this regard.

Department is advised to surrender the excess budget timely in future to finance department for proper utilization of the same by other needy department.



(Ref. Audit Memo No. 06 dated: 11.05.2022)

TAN 02: Improper maintenance of vouchers and bills.

As per Rule 102 of Receipt & Payment rules regarding certificate in support of stores purchase bills:-

If not provided otherwise by departmental regulations, bills presented in support of payments for purchase of stores shall be accompanied by a certificate that the articles detailed in the vouchers, and their quantities are correct, their quality good and according to specifications, that the rates paid are not in excess of accepted or market rates, and that suitable notes of payment have been made in the indents, supply orders and invoices concerned to prevent double payment. The authority, unless it is general one, under which the purchase is made, shall also be quoted.

As per Sub Rule (2) and (3) of Rule 59 of Receipt and payment contains Instructions manner of cancellation of vouchers.—

(2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.

(3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

Paid vouchers- Sub-voucher retained by the disbursing officers are required to be marked "Paid & cancelled" immediately after entries made in the contingent register but it has been observed that no voucher has been cancelled after making the payment.

During test check of contingent bills of Directorate of Agriculture & Marketing , 49 Sham Nath Marg, Old Sectt., Delhi-110054 for the audit period 2020-21 to 2021-22, it has been observed that all paid vouchers are not stamped "Paid" & "Cancelled" and no certificate as per rule 102 has been made on the bills. Some such instances are given below in which above rules have not been followed:-

S.No.	Bill No. & Date	Name of Agency	Amount (Rs.)
1	CB-74,09.09.2020	R.R.B Enterprises	4474/-
2	CB-147,21.02.2022	RJ Infotech Solutions	1970/-
3	CB-148,21.02.2022	Shubh International	1248/-

HOO is advised to rectify the abovementioned irregularities and necessary compliance may be shown to next audit.

(Ref. Audit Memo No. 08 dated: 12.05.2022)

TAN 03: Shortcomings in the maintenance of Log Books.

During the test check of log books, provided to the audit by the Directorate of Agriculture & Marketing , 49 Sham Nath Marg, Old Sectt., Delhi-110054 following shortcomings have been noticed:

- i. Certificate giving the number of page at the time of Log Book is brought into use should be recorded on the 1st page after counting the pages under the attestation of the In-charge/Controlling officer of the vehicle, but the same was not found recorded in the Log Books provided to the audit.
- ii. As per Staff Car Rules, officer using the staff car should note in their own hand writing the mileage at the start and at the completion of each trip after verifying from the kilometer and give sufficient particulars i.e. kilometer covered for each place, purpose of journey, period of detention, but the same were not filled by the officer who used the vehicle. Diesel/Petrol account was not at all filled up in the log book provided to the audit, which is irregular.
- iii. A senior officer should scrutinize the log book once a month to ensure that there is no misuse of staff car and that all officers who used the staff car have made the necessary entries in the log book. A certificate to this effect should be recorded in the log book by the officer so authorized but it was not found recorded in the log book.
- iv. The log book in respect of each staff car should be closed at the end of the month and summary be prepared in the log book showing the details of duty and non-duly journey performed during the month, but same was not prepared in any of the log book.
- v. In the log book purpose of journey has been mentioned as "official", whereas purpose of journey should be "specific".

HOO is advised to rectify the abovementioned irregularities and necessary compliance may be shown to next audit.

(Ref. Audit Memo No. 09 dated: 17.05.2022)

TAN 04: Verification of qualifying Service

As per Rule 32 of CCS (Pension) Rules, on completion of 18years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concern PAO to obtain this certificate. During scrutiny of service book of the staff of O/o Directorate of Education (H.Q.), Old Secretariat, Delhi-110054, it has been observed that some of the staff members have completed 18 years of service but their service is not got verified from concerned PAO. Few cases were given below:-

S.No	NAME Mr./ Ms.	DESIGNATION	DOB	DATE OF APPOINTMENT	DATE OF RETIREMENT
1	Rajendra Kumar	Dy. Director	23.12.1965	17.03.1992	31.12.2025
2	Trilok Sharma	Superintendent	11.01.1973	27.02.1998	31.01.2033
3	Sanjay Kumar	PA	18.08.1970	03.03.1993	31.08.2030
4	H.L Rao	Jr. Chemist	25.03.1963	29.06.1992	31.03.2023
5	Kiran Pal	Jr. Asstt.	03.08.1965	25.06.1990	31.08.2025
6	Lalit	Driver	18.08.1965	07.03.1990	31.08.2025

HOO is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO so as to obtain certificate of verification of qualifying service.

(Ref. Audit Memo No. 10 dated: 17.05.2022)

TAN 05: Shortcomings in maintenance of Stock Registers:-

During the test check of log books, provided to the audit by the Directorate of Agriculture & Marketing , 49 Sham Nath Marg, Old Sectt., Delhi-110054 following shortcomings have been noticed:

- 1. As per rule 213(1)** the inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and as per rule 213(2) a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority. Physical verification of Non-consumables and Consumables stock/goods has not been undertaken during audit period.
- 2. Non-attestation of the entries:** As required under rules all the entries of receipt of stores and further issue have to be attested by the head of the concerned department. It has been observed during the course of audit that neither the entries of receipt nor items issued but signatures of the recipients have nowhere being obtained In the stock register In the absence of the signatures of recipients the exact quantity received by the department could not be verified.
- 3. Non-recording of cost, exact specifications and serial number of stationery items:** It has also been observed that the department is not recording the cost, exact, specifications etc. in the stock register being maintained. Such vital information must have been recorded in the stock register so that there may not be any problem at the time of their disposal or recovering the cost in case same are missing/lost.
- 4. Mandatory page count certificate** has been neither been entered nor verified by competent authority.
- 5. Index** has been not maintained properly & cuttings in stock register not attested by competent authority.

HOO is advised to rectify the abovementioned irregularities and necessary compliance may be shown to next audit.


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