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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub:- Audit report of Establishment of Govt. Poultry Farm, Satbari, Delhi for the period 1994-2010.

INTRODUCTION:-

The I.A.R. on the accounts of **Establishment of Govt. Poultry Farm, Satbari, Delhi for the period 1994-2010** was conducted by field Audit Party No. XII, Comprising of S/Shri_U.P.Nautiyal, IAO, Smt. Savita Jain, AAO and Sh. Anil Kumar, Assistant. The audit was conducted during **19 (Eighteen)** working days w.e.f. 21.05.2010 to 30.6.2010. This was the general audit. The D.A.C.R has conducted the audit of the department upto 31.03.2007. But audit report is still awaited.

AIMS AND OBJECTIVES

The Govt. Poultry Farm, Satbari was established in year 1946 to act as a nucleus for the Poultry Farmers in Delhi. The main objectives of the Govt. Poultry Farm was to produce good quality commercial chicks and birds for the Farmers, to act as a model entrepreneur for Establishment of Govt. Poultry Farming in private and Co-operative sector, to hold the price for poultry products as a reasonable level and to act as a nucleus for Poultry Development activities including technical advice, guidance, Training and diseases control operations. This Govt. Poultry Farm has been closed in May, 1998. Since 1998 the Department is incurring expenditure for salary, Office Exp., OTA, and Medical Exp. Out of the allotted Budget.

HOD/HOO/DDO/Cashier

The details of Officials have served as HOD/HOO/DDO/Cashier during 1994-2010 is placed below as annexure I:-

Budget Allocation and Expenditure for the year 1994-10:-

Year	Budget (Plan)	Expenditure (Plan)	Budget (Non-Plan)	Expenditure (Non-Plan)
1994-1995	1460	1420		
1995-1996	1400	1390	3094	3001
1996-1997	1600	1443	3405	3178
1997-1998	Not Provided	Not Provided	3705	3195
1998-1999	Nil	Nil	Not Provided	Not Provided
1999-2000	Nil	Nil	3800	3752
2000-2001	Nil	Nil	3700	3626
2001-2002	Nil	Nil	3500	3466
2002-2003	32	32	4368	3456
2003-2004	50	Nil	3455	3454
			3740	3457

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2004-2005	30	25	4075	4020
2005-2006	50	27	4625	4203
2006-2007	50	22	4790	4089
2007-2008	100	Nil	5251	4094
2008-2009	Nil	Nil	9125	5912
2009-2010	50	27	10450	6501

Statutory Audit:-

Statutory audit of **Establishment of Govt. Poultry Farm, Satbari, Delhi upto the period 31.03.2007** was conducted by AG (Audit) Delhi. But audit report is still awaited.

Vacancy Statement :-

S.N.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	Group A	2	1	1
2.	Group B	1	1	-
3.	Group C	11	5	6
4.	Group D	34	18	16
	Total	48	25	23

Maintenance of Records:-

The maintenance of records which were produced to Audit of **Establishment of Govt. Poultry Farm, Satbari, Delhi for the period 1994-2010**, was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report :-

There were 17 audit para's outstanding in the Govt. Poultry Farm, Satbari. But no Compliance has been shown for Old para's. The total 27 Para's have been incorporated with current audit report as part-I (Old Audit Report).

(A)

S.N.	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with Para No.
1.	1976-77 to 1981-83	17	-	-	17
2.	1993-94	10	-	-	10
	Total	27	NIL	-	27

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(C.) Details of Old Recovery :-

S.N.	Year	Total Old Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Parawise)
			Para	Amount	
1.	1993-94	45617	4	NIL	45617

Current Audit Report :-

During the course of current audit, 14 audit memo's highlighting various regularities/short recovery to the tune of Rs. 237/- were issued. Department has compliance of audit memo's as such recovery was made. Audit objections have been incorporated in current audit report.

Details of Current Recovery (Audit Period 2009-10):-

Para NO.'s	Total Recoveries	Amount Recoveries	Balance
Audit memo no 7	Rs 237/-	Rs 237/-	NIL
Total			

The internal audit report has been prepared on the basis of information furnished and made available by the Poultry Farm. The Date of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/ Of non- information on the part of auditee.

(IAO Party :-)

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Annexure - I
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**OFFICE OF THE DIRECTOR : ANIMAL HUSBANDRY
DEPARTMENT
GOVT. OF NCT OF DELHI
ROOM NO. 98-101 : OLD SECTT. : DELHI-54
TEL.NO: 23890485, 23890317 FAX: 23890174**

GOVT. POULTRY DEPTT, LIST OF HOO, DDO, CASHIAR.

S.No.	Period	HOO	DDO	Cashiar
1	94-96	Dr. R.Mudrangia	Dr. R.Mudrangia	Sh. Nanak Chand Triwani
2	96-97	-do-	-do-	Rajesh Viz
3	97-98	Dr. Baboo Lal	Dr. H.C.Dandotiya	Sh. Nanak Chand Triwani
4	98-99	-do- & Dr.R.S.Chillar	-do-	Sh. Janeshwar Prasad
5	99-00	Dr.R.S.Chillar	Sh.Pritam Singh	Sh.Nanak Chand Triwani
6	00-01	-do-	-do-	-do-
7	01-02	-do-	-do-	Sh.V.K.Bokare
8	02-03	Dr.K.L.Khurana	Sh.G.K.Bhagchandani	Sh.K.K.Vij
9	03-04	-do-	-do-	-do-
10	04-05	-do-	-do-	Sh. S.K.Saini
11	05-06	-do-	Sh.R.K.Davar R/O S/O	-do-
12	06-07	-do-	Sh.A.K.Roy	Sh.S.M.Sharma
13	07-08	-do-	-do-	-do-
14	08-09	-do- upto 5.9.08 then Dr.B.S.Dahiya	-do-	-do-
15	5-9-08 to 31- 08-09	Dr.B.S.Dahiya	-do-	-do-
16	01-09- 09 09-10	Dr.P.S.Ranjan	-do-	-do-

(DR. H.C.DANDOTIYA) 7/6/10
VAS INCHARGE POULTRY

Inspection Report of Govt. Poultry Farm, Sateali, New Delhi for the year 1976-77.

1

Para - 1 Non Accountal of sale of Two Chicks and mis-appropriation of sale proceeds thereof.

It was observed from the Family Breeding Stock Register of Govt. Poultry Farm that on 28-1-77, the sale of two chicks was shown in the stock register but the same was not taken into account in the sales register nor any T.A-5 was found to have been issued in the relevant money receipt book.

As per other entries in the stock register and sales register the weight of 2 chicks is between 1 Kgm and 1 Kilo-200 gms. Thus the sale proceeds of 2 chicks approximately amounting to Rs 12/- to Rs 14/- appears to have been misappropriated.

The responsibility for the misappropriation of the above sale proceeds may be fixed and action taken in the matter, be initiated to the audit.

2

Para - II Material purchased but not entered in the relevant stock register.

The perusal of the vouchers and the stock registers revealed that the material purchased against the undernoted vouchers was not accounted for in the relevant stock registers. It reflects that the stock registers are not properly maintained. The reasons for non-accountal of the articles in question and how these were disposed off may be stated.

1. Half litre Mustard Oil purchased for Rs 5/- vide sub Vr.No.4 of bill No. Caltex/CM/3 dated 24-1-77, though the page No.131 of the stock register was quoted in the voucher.

2. 4 1/2 litres used Mobile Oil and One Kgm Hiroca for Rs 6/- were purchased vide Sub-Vs. No.7 and 8 of bill no. Caltex/CM/3 dated 24-1-77 (paid on 21-1-77 out of imprest) Even the pages No. of stock registers were recorded on the vouchers.

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Para III - No verification of stocks in hand.

In accordance with the Rules 115(1) SFR Vol.1 physical verification of all stores is required to be done at least once in every year, but in the following cases no such physical verification was carried out and in certain cases the certificates regarding the pages of the stock registers as noted below were either not recorded or not signed by the Farm Supt./Incharge.

1. Poultry Feed Consumable stock register.
 - a) No physical verification was conducted during the year 1977-78.
 - b) Feed stocks are being issued on the hand written requisition slips. These should be issued on the printed issue notes.
2. Consumable general items stock register.
 - a) Pages certificate was not signed by the Farm Supt./Incharge.
 - b) Physical verification of these stocks has never been conducted.
3. Non-consumable fixed stock (Machy. & Equipments) Register.
 - a) No physical verification was carried out during 1977.
4. Applied Nutrition Programme Live stock Register.
 - a) No certificate for the pages contained was recorded.
 - b) No physical verification of stock was conducted at the close of the year 1976-77 i.e. during 1977.
5. Family Breeding Live stock register.
 - a) Necessary certificate regarding the number of pages in the

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Register was not found to have been recorded

A.N.S. SALES register. Also does contain the required certificate of the pages in the register.

The need full may please be done now under the intimation to Audit.

④ PARA VIII - Annual Accounts (Proforma account). *Loss to credit*

Proforma Account for the year 1976-77 in respect of Poultry Farm was stated to have been prepared but the same could not be shown to the Audit as the relevant file was under submission to the Asstt. Dev. Commissioner (A/Cs) Delhi Admn. However, on the basis of information compiled from the Income and Expenditures registers, it appears that the Farm was under loss to the tune of Rs 1,57,22/-71 during that year.

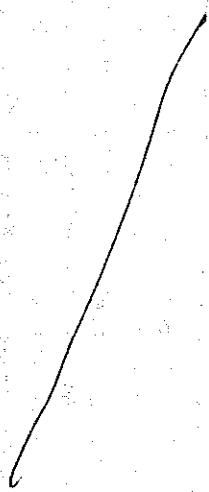
The Poultry Farm is being run on commercial basis/lines and its main source of income is from the sale of eggs and birds. However a comparative study of the table given below, will reveal that the farm is incurring losses for the last many years. Whereas the birds population is decreasing year after year, the expenditure on the maintenance of farm is increasing.

Population of birds.	1973-74	1974-75	Receipts.	
			1975-76	1976-77
	4829	5330	Records not available as it it submitted in the enquiry Present birds strength about 3100.	
Sale of Eggs	0.44	0.51	0.91	0.93
Sale of birds	0.39	0.47	0.55	0.64
Misc.	0.04	0.04	0.02	0.12
Excess of Expd. over Income	1.88	2.48	1.62	1.57
LOSS	2.73	3.50	3.30	3.26

EXPENDITURE

Salaries	1.01	1.43	1.58	1.56
Poultry Feed	1.54	1.88	1.56	1.50
Medicines & Vaccines	0.09	0.08	0.04	0.06
Misc.	0.11	0.11	0.12	0.14
	2.75	3.50	3.30	3.26

In view of the losses, year after year, the working of the Poultry Farm is far from satisfactory and some remedial measures must be adopted to improve the position existing at present.



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PARA 6
Document mentioned in the list placed below were stated to have been impounded by the Head of Deptt., Head of the Deptt may please indicate the reasons for impounding of these documents.

List of Registers TR-5
Govt Poultry Farm

1. Sale Register upto 12.5.82 one
2. Egg Production Register 5.11.80 to 20.5.82 - one
3. Hatching Register upto 24.9.82.
4. Hatching Register Broil/^{or}upto 29.4.82
5. 304/Tr-5 7576 to 7600
6. T.R. 5 323 - 8026 to 8050
7. TR-5-323 - 8051 to 8075
8. TR-5- 324 - 8076 to 9100
9. Egg Collection upto 18.5.82
10. Egg Disposal Register
11. Sale Register Broiler scheme upto 4.5.82.
12. Loose paper - B, 1,2,3,4,5A& F,G,H.

Aforesaid documents seized by the Head of Department on Administrative action.

Para 7

Service Postage Stamps

While checking the Service postage Stamps accounts for the year 1977-81, the following irregularities were noticed:-
a) Service postage stamps accounts are required to be closed

1. Mr. Salpale
2. Mr. Salpale
22/7/81
22/7/81

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c) Following property items are lying in the stock without being put into use. for a considerable long time. In case the equipment like grinding Mills (two), Film Coil Parces (Two), Chart Freeze (one) Refrigerator (one), cobbler cannot be put to use it is high time that these are disposed as the storage is likely to impair their condition, which would ultimately cause a loss.

d) Certain property (dead stock) items are lying in stock in unserviceable /repairable condition. With a view to derive the maximum utility of the items, the condition of the stores may be got surveyed by a board of officer & whatever items are found repairable may be got repaired and advantage of the state.

- 1. Chairs 30
- 2. Coolers 207
- 3. Pump Set 2
- 4. Office table 1

and other items.

e) A list of articles which are awaiting condemnation, is attached as Annexure 'A'. These may be got surveyed by a Board of officer and further action for obtaining the condemnation approval of the competent authority and disposal thereof.

f) One separate register for non-consumable stock has been maintained separately for the 'Broiler Scheme'. All items of similar nature and nomenclature are required to be accounted for, etc.

g) At present the poultry farm is having 17 incubators on charge (large and medium). Since the production of eggs is not adequate all the equipment are not being used but only 5 incubators are in operation. The idle stocking

Ans. 8 The property (Dead Stock) ^{As per} checked and the following observations are made :-

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a) Against the following terms, it had been remarked that these had been handed over to MRS (Min. of Defence)

- i) P/21 (No. Registrar)
One Cold Storage.
- ii) P/119/ 15 cages.

At the time of shifting of the farm to the present location, neither the details, nor the terms under which the transfer of property was affected could be made known. Following information and the present position of the case may please be intimated.

- a) Sanction of the competent authority for the transfer of the property.
- b) Terms and condition of transfer.
- c) Cost of the property transferred.
- d) Action taken to follow up the matter for monetary settlement of the transaction.
- e) If the sanction for the transfer of property was duly accorded by the competent authority the circumstances under which the same has not been charged off from the property register but has been allowed to appear still in the said register may be indicated.
- f) Whether the cold storage was transferred as a complete Unit (ie the building as also the plant and equipment).
- g) The acknowledgement of the receiving department in token of actually having taken over of the property.
- h) Similarly the following items of dead stock have been shown as with the establishment noted against each. But the receipt/ acknowledgement of the receiving dept in token of having received the items could not be shown to audit.

- i) Grinding Mill (p/31) Cattle Farm,
- ii) Steel Almira DDA

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of the costly equipment is likely to cause deterioration in its condition. If the equipment is beyond the capacity of utilization and is surplus, the same may be disposed off to the best advantage of state.

h) Similarly 27 ceiling fans have been lying in the stock as per entry at P/191 of the stock ~~XXXXXXXXXXXX~~ register, Since the fans are housed in the accommodation wherein ceiling fan are installed and which are the property of PWD. This item of the dead stock being shown as the farm property does appear to be logical. The following ~~XXXXXXXXXXXX~~ information in this connection may please be furnished.

- i) Source of receipt of these 27 ceiling fans and when ~~procured~~ *procured*
- ii) Cost of the fans
- iii) Purpose for which these are being kept in stock without these being utilised.
- iv) Present condition of the fans. One folio for facility of proper exercise of control regardless of the scheme for which such items are procured. The items accounted for in this register may therefore be merged with the main dead stock/property register and the items amalgamated at the respective folios as per the nomenclature.

List of articles to be auctioned after condemned by the Condemnation Board.

Annexure I A

1. Locks	108	Rs 398.00
2. Chaj	One	2.50
3. Starter ME-1	One	38.00
4. Ammeter 10 Amp	One	90.00
5. Switch TPE/ ^{Switch} Bulb	One	26.00 ⁵⁰
6. Voltmeter	One	95.00

7. P horwas	27
8. Zettromax	one
9. Hammer	11
11. Chaini	4
12. Surir	one
13. Suruka	two
14. Bolt Cutter	two
15. Jutlrm	22
16. Iron Nail	One
17. Blower	One
18. Hacksaw Frame	One
19. Chisel Flat	17
20. Basola	One
21. Clipper	One
22. Clipper	One
23. Diada	One
24. File Flat	33
25. Hand saw Fram	7
26. Jhari Kauda	Two
27. Square	Six
28. Soldering trim	One
29. Long nose plier	one
30. Suthri	eight
31. Measurement tape	One
32. Go rmet	one
33. Stone sharpening	two
34. Fret Saw Machine	One
35. Jaira	One
36. Avil	One
37. Hexalobed	twelve
38. Lakora	one
39. Tusle	one
40. Ash Tray	One
41. Core Driver	7
42. Cup	3
43. Grinding Machine	1
44. Rubber gloves	1
45. Grease can	1
46. Spoke, Stainly	1
47. Snip 10	1
48. Vice Bench	1

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Following animals died in the dated noted against each. But the write off sanction of the competent authority is yet to be obtained. In certain cases a considerable period of 4-6 years has elapsed. In the absence of the said sanction the animals continue to be borne on the stock register. If cases for the write off of the losses have been initiated present position may be

indicated. If cases are yet to be initiated, reasons for not initiation of the cases for such a long time after the occurrence of the casualty may please be intimated.

Page No.	Animal No.	Died on.
3	4	20.4.79
10	12	27.4.79
22	24	7.4.79
25	27	20.6.79
31	33	13.5.79
40	Abhiman (Bill)	31.5.79 31.7.81
44	Mahendra(Bill)	only remarked as died. Actual date of casualty not indicated.
49	Vishwas(Bill)	19.11.81
54	54	Date not indicated
59	60	30.3.77
57	58	26.11.81
67	68	11.3.92
75	76	20.1.76
80	81	25.1.76
97	93	9.7.79
97	99	19.6.79
99	100	29.4.82
101	102	23.4.79
121	122	23.1.79
139	139	21.7.78
141	142	2.3.79
145	146	14.10.79
149	149	16.8.79
154	155	12.6.79 12.12.78
155	156	1.6.79
156	157	23.7.79
157	159	20.6.79
159	160	19.11.79
164	163	25.6.79

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⑧ Para-12 - In correct fixation of pay under RFR-78

i) Sh Prem Singh, Poultry Mechanic. - It was noted that Sh Prem Singh was in receipt of Rs. 157/- + 4 adhoc pay as on 1-1-73 in the prescribed scale. His pay was fixed @ Rs 342/- wef 1.1.73 with next increment on 1.1.74 whereas his pay should have been fixed as under :-

Pay	IR	DA/DP	Addition 5%	
55	41	122	15	= Rs 333/-

Say Rs 334/- wef 1.1.73 in the scale of Rs 260-6-326-EB-1-350 with next increment on 2.1.73 as he was on receipt of adhoc pay.

This has resulted in overpayment as under which may be recovered under advice to audit.

Period	Pay Drawn	Pay due	Over Paytt
1-1-73 (one day)	Rs 342	Rs 334	Rs 3/- + Allc PM for 1.1.73

2) Sh Balmukand Labour

He was in receipt of Rs 77/- as on 1.1.73 in the pre-revised scale. His pay was fixed @ Rs 199/- wef 1.1.73 with next increment on 19.8.73 which was irregular as consequent upon grant of bunching next increment should have been granted after one year i.e. on 1.1.74. In view of the above all increments granted after 1.1.73 may be regulated correctly and overpayment as detailed below may be recovered under advice to audit.

Period of overpayment	Pay drawn	Pay due	Overpaytt Amtt
19.9.73 to 31.12.73	Rs 202/-	Rs 199/-	Rs 3/- + Allc PM

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⑧ Para-12 - In correct fixation of pay under R.R-78

1) Sh. Prem Singh, Poonchi Machalit. It was noted that Sh. Prem Singh was in receipt of Rs. 155/- + 4 adhoc pay as on 1-1-73 in the prescribed scale. His pay was fixed @ Rs 342/- wef 1.1.73 with next increment on 1.1.74 whereas his pay should have been fixed as under :-

Pay	IR	DA/DP	Addition 5%	
155	41	122	15	= Rs 333/-

Say Rs 334/- wef 1.1.73 in the scale of Rs 260-6-326-EB-3-350 with next increment on 2.1.73 as he was on receipt of adhoc pay.

This has resulted in overpayment as under which may be recovered under advice to audit.

Period	Pay Drawn	Pay due	Over Paytt
1-1-73 (one day)	Rs 342	Rs 334	Rs 8/- + Allc PM for 1.1.73

2) Sh. Balmukund Labour

He was in receipt of Rs 77/- as on 1.1.73 in the pre-revised scale. His pay was fixed @ Rs 199/- wef 1.1.73 with next increment on 19.9.73 which was irregular as consequent upon grant of bunching next increment should have been granted after one year i.e. on 1.1.74. In view of the above all increments granted after 1.1.73 may be regulated correctly and overpayment as detailed below may be recovered under advice to audit.

Period of overpayment	Pay drawn	Pay due	Overpaytt Amtt
19.9.73 to 31.12.73	Rs 202/-	Rs 199/-	Rs 3/- + Allc PM

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(X) 3) Sh Darya Singh, Labourer

He was in receipt of Rs 91/- as on 1.1.73 in the pre-revised scale of Rs 70-1-85 and his pay under RPR-73 was fixed @ Rs 202/- after allowing 2 bunching with next increment on the usual date ie on 19.1.73 which was irregular as next increment consequent upon grant of bunching should have been allowed wof 1.1.74 and not on 19.1.73. All increments granted after 1.1.73 may be regulated correctly and overpayment as detailed below may be recovered.

Period of overpayment	Pay drawn	Pay due	Overpayment amount
19.1.73 to 31.12.73	205/-	202/-	Rs 3/- + Allc Pr
1.1.74 to 31.12.74	203/-	205/-	-do-
1.1.75 to 31.12.75	211/-	203/-	-do-
1.1.76 to 31.12.76	214/-	211/-	-do-
1.1.77 to 31.12.77	217/-	214/-	-do-
1.1.78 to 31.12.78	220/-	217/-	-do-
1.1.79 to 31.12.79	223/-	220/-	-do-
1.1.80 to 31.12.80	226/-	223/-	-do-
1.1.81 to 31.12.81	229/-	226/-	-do-
1.1.82 to date	232/-	229/-	-do-

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1.8.74 to 31.12.74	Rs 205/-	Rs 202/-	Rs 3/- + Allc pm
1.8.75 to 31.12.75	Rs 203/-	Rs 205/-	-do-
1.8.76 to 31.12.76	Rs 211/-	Rs 209/-	-do-
1.8.77 to 31.12.77	Rs 214/-	Rs 211/-	-do-
1.8.78 to 31.12.78	Rs 217/-	Rs 214/-	-do-
1.8.79 to 31.12.79	Rs 220/-	Rs 217/-	-do-
1.8.80 to 31.12.80	Rs 223/-	Rs 220/-	-do-
1.8.81 to 31.12.81	Rs 226/-	Rs 223/-	-do-
1.8.82 to date	Rs 229/-	Rs 226/-	-do-

3. See P/17-A

4) Bh Sohan Lal

Labourer

He was in receipt of Rs 92/- as on 1.1.73 in the pre-revised scale. His pay under RFR-73 was fixed @ Rs 202/- wef 1.1.73 with next increment on 4.11.73 which was irregular as consequent upon grant of two bunching he should have been granted next increment after one year is on 1.1.74 and not on 4.11.73. In view of above all such increments after 1.1.73 may be regulated correctly and overpayment as detailed below may be recovered under advice to audit.

Period of over payment	Pay drawn	Pay due	Overpayment period
1.11.73 to 31.12.73	205/-	202/-	Rs 3/- + Allc PM
1/11/74 to 31.12.74	209/-	205/-	-do-
1/11/75 to 31.12.75	211/-	209/-	-do-

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1/11/76 to 31/12/76	214/-	211/-	Rs 3/- + Allc PM
1/11/77 to 31/12/77	217/-	214/-	-do-
1/11/78 to 31/12/78	220/-	217/-	-do-
1/11/79 to 31/12/79	223/-	220/-	-do-
1/11/80 to 31/12/80	226/-	223/-	-do-
1/11/81 to 31/11/81	229/-	226/-	-do-

5) Sh Kadar Labour

His pay under RPR-73 was fixed @ Rs 202/- wef 1.1.73 with next increment on 1.11.73 which was irregular as consequent upon grant of bunching he should have been allowed next increment after one year ie on 1.1.74 and ~~next~~ on 1.11.73. This has resulted overpayment as detailed below which may be recovered after verification and further increment regulated correctly.

Overpayment period	Pay drawn	Pay due	Over paytt amount
1.11.73 to 31.12.73	Rs 205/-	Rs 202/-	Rs 3/- Pm + Allc
1.11.74 to 31.12.74	Rs 208/-	Rs 205/-	-do-
1.11.75 to 31.12.75	Rs 211/-	Rs 208/-	-do-
1.11.76 to 31.12.76	Rs 214/-	Rs 211/-	-do-
1.11.77 to 31.12.77	Rs 217/-	Rs 214/-	-do-
1.11.78 to 31.12.78	Rs 220/-	Rs 217/-	-do-
1.11.79 to 31.12.79	Rs 223/-	Rs 220/-	-do-
1.11.80 to 31.12.80	Rs 226/-	Rs 223/-	-do-
1.11.81 to 31.12.81	Rs 229/-	Rs 226/-	-do-

(Handwritten marks)

(Handwritten initials)

b) Sh Greho

Similarly, after fixation of Pay ^{upto} ~~rule~~ RFR-73 @ 202/- wef 1.1.73 he was granted incorrectly Annual increment on 10.5.73 instead of on 1.1.74 as he was granted bunching benefits. This has resulted in overpayment as detailed below:-

Period of overpayment	Pay drawn	Pay due	Overpayment Amt
10.5.73 to 31.12.73	205/-	202/-	Rs 3/- + Allc PM
1.5.74 to 31.12.74	208/-	205/-	-do-
1.5.75 to 31.12.75	211/-	208/-	-do-
1.5.76 to 31.12.76	214/-	211/-	-do-
1.5.77 to 31.12.77	217/-	214/-	-do-
1.5.78 to 31.12.78	220/-	217/-	-do-
1.5.79 to 31.12.79	223/-	220/-	-do-
1.5.80 to 31.12.80	226/-	223/-	-do-
1.5.81 to 31.5.81	229/-	226/-	-do-
1.5.82 to 31.5.82	232/-	229/-	-do-

7) Sh Banwari, Labour

Pay of Sh. Banwari was fixed @ Rs 202/- wef 1.1.73 with next increment on 1.8.73 which was wrong as consequent upon grant of bunching, he should have been granted next increment on 1.1.74 and not on 1.8.73. This has resulted overpayment as detailed below which may be recovered after verification and further increment regulated correctly.

Overpayment period	Pay drawn	Pay due	Overpaytt amt
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(118)
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Overpayment period	Pay drawn	Pay due	Overpatt amt
1.8.73 to 31.12.73	205/-	202/-	Rs 3/-+ Allc PM
1.9.74 to 31.12.74	209/-	205/-	-do-
1.8.75 to 31.12.75	211/-	208/-	-do-
1.8.76 to 31.12.76	214/-	211/-	-do-
1.9.77 to 31.12.76	217/-	214/-	-do-
1.8.78 to 31.12.79	220/-	217/-	-do-
1.9.79 to 31.12.79	223/-	220/-	-do-
1.8.80 to 31.12.80	226/-	223/-	-do-
1.8.81 to 31.8.81	229/-	226/-	-do-
1.8.82 to 31.8.82	232/-	229/-	-do-

9) Sh Kishan Labour

He was in receipt of Rs 33/- as on 1.1.73 and his pay was fixed @ Rs 202/- with next increment on 1.8.73 which was irregular as his should have been allowed next increment on 1.1.74 and not on 1.8.73 as he was allowed bunching. This has resulted overpayment as detailed below which may be received after verification.

Overpayment period	Pay drawn	Pay due	Overpaytt amount
1.8.73 to 31.12.73	Rs 205/-	Rs 202/-	Rs 3/-+Allc PM
1.9.74 to 31.12.74	Rs 209/-	Rs 205/-	Rs -do-
1.8.75 to 31.12.75	Rs 211/-	Rs 208/-	-do-
1.9.76 to 31.12.76	Rs 214/-	Rs 211/-	-do-

(117) ~~117~~ 60/c

1-8-77 to 31-12-79	N 217/-	N 214/-	N 3/- + allowance PM
1-8-78 to 31-8-78	N 220/-	N 217/-	-do-
1-8-79 to 31-8-79	N 223/-	N 220/-	-do-
1-8-80 to 31-8-80	N 226/-	N 223/-	-do-
1-8-81 to 31-8-81	N 229/-	N 226/-	-do-
1-8-82 to 31-8-84 date	N 232/-	N 229/-	-do-

Other cases of the similar nature may also be reviewed in the light of above and action taken as suggested under advice to audit.

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the following overpayments/irregularities were noticed:-

- 1) CBF/CB-17 SV No 65
10/90

It was noticed from the above Sub voucher that " Sh Palla" was paid Rs 263.25 for 29 days @ Rs 9.25 per d whereas as per attendance register he worked for only 23 days being absent on 1/10, 12/x and 27/x. This has resulted in overpayment by Rs 9.25 which may be recovered under advice to audit.

9

Para #6

Irregular payment of LTC

During scrutiny of LTC claims, the following irregularities/overpayments were noticed:-

- 1) Sh Mohd Ahsan, SAS Acctt

From LTC bill No PD/LTC/142 of 3/30 it was noticed that Sh Mohd Ahsan availed of LTC upto Kanya Kumari with his family members. He was reimbursed Rs 4375/- for 6 1/2 tickets @ Rs 750/- per ticket. Since admissible rail fair during 6/90 (Journey period) was Rs 736/- per ticket, this has resulted in overpayment by Rs 91/- which may be recovered after verification.

It was further noticed that relations against family members was not mentioned by Sh. Mohd Ahsan in the correctness of admissibility of LTC could not be verified. The above said information may be obtained now and kept in record and shown at the time of next audit.

- ii) Sh Chander Bhan, Poultry Attendant.

From LTC bill No LTC-43 of 7/31, it was noticed that Sh Chander Bhan availed of LTC upto Kanyakumari during 4/31 with his family. Journey was performed through a chartered Bus. He was reimbursed Rs 973.30 for 4 1/2 tickets. Since admissible rail fair by 2nd class for onward and return journey was

*In Mohan's file
all records should be kept
make for 22
An account to be
properly maintained to all
LTC*

*LTC claim in
absence of
receipt*

*11/11/25
15/11/30
14/11/35
12/11/20*

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115
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58/c

was Rs 200-90, accordingly he should have been reimbursed Rs 904.05 and not Rs 978.30. This has resulted overpayment by Rs 74.26 which may be recovered now after verification and under intimation to audit.

111) Sh. Roshan Lal, Peon

From LTC bill No PD/LTC/103 of 9/90 it was noticed that he availed of LTC during 9/90 upto Trivandrum for which he was reimbursed Rs 759.30, of cost of 3 1/2 tickets. From the advance file it was noticed that he was sanctioned advance upto Kanyakumari under Mo P.PD/2/54/73/90-1/612 dt 29.5.90. It would be seen from the above that he did not visit the declared place for which sanction was accorded as such payment of LRC was irregular in terms of M.O. HA (Deptt of Personnel and Administrative JM Mo 31011/2/75- Est dt 3.2.79 according to which declared place of visit cannot be changed after the commencement of the journey unless ex post facto sanction is accorded by the Head of Deptt. This has resulted in over payment of Rs 759.30 which may be recovered, under advice to audit.

Am. Mohd Ahsan
7/19
Para 17

Irregular Payment of conveyance charges/TA/DA for Local Journeys.

During scrutiny of TA/DA bills/conveyance charges bills the following irregularities/overpayment were noticed:-

A) From TA/DA bill No TA/70 of 2/91 it was noticed that Sh Mohd Ahsan SAS Acctt was paid TA/DA of Rs 22.40 for 13.2.91 for onward and return journey from ~~Madhyan~~ poultry farm to Old Sectt but while scrutinising the Log book in respect of vehicle No DHV/3332 it was noticed that the above Vehicle was used by Sh Mohd Ahsan upto Old Sectt on 13.2.91 covering 65 KM. It will be seen from the above that on the One hand Govt vehicle was used by Mohd Ahsan on the other hand he also claimed scooter charges which was irregular. This needs to be enquired into and overpayment resultant therefrom

5/16 (113) 9/2

57/C

CB No	SlNo	Amt	Name of official
<u>CB/PD/25</u> 3/81	83	23.00	Sh Chander Bhan ✓
	84	20.60	-do- ✓
<u>CB/PD/23</u> 3/81	76	24.00	-do- ✓
CB/PD/12	77	28.30	-do- ✓
<u>CB/PD/19</u> 3/81	70	29.00	Sh Roshan Lal ✓
<u>CB/Poultry/3</u> 3/81	20	23.10	Sh Chander Bhan ✓
<u>CB/Broiler/63</u> 3/81	242	49.20	Sh Lal Singh ✓
	243	34.30	-do- ✓
<u>CB/B/47</u> 1/81	190	23.00	Sh Sat Pal ✓
	191	49.55	Sh Lal Singh ✓
	192	22.40	" ✓
	193	50.00	" ✓
	194	23.00	Sh Roshan Lal ✓
<u>CB/B/24</u> 10/30	103	50.00	Sh Lal Singh ✓
	104	50.00	" ✓
<u>CB/B/20</u> 9/80	84	40.80	Sh Chander Bhan ✓
<u>CB/B/20</u> 9/30	85	41.10	Sh Roshan Lal ✓
<u>PD/CB/B/9</u> 1/80	33	30.00	Sh Chander Bhan ✓
	34	43.30	Sh Roshan Lal ✓
	35	40.60	Sh Lal Singh ✓

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	36	27.30	Sh Chander Bhan	✓
<u>CB/B-PB-9</u> 6/90	24	50.00	Sh Roshan Lal	✓

e) It was noticed that Sh Samul Frank UDC was paid scooter charges for onward and return journey from Sathari to R.K. Puram for 3/3, 13/3, 19/3, 21/3, 23/3 and 29/3/79. On each occasion he was paid Rs 9.93 under CB No PD/44 of 3/79, sub Voucher No 179 but during the course of audit it was noticed that on the above duties of Sh. Roshan Lal was also paid conveyance charges @ Rs 2.40 in each occasion under sub voucher No 179. It is not understood as to why 2 individuals were detailed for the same place at the same house and also as to why scooters were not shared. Had they gone on the same scooter this would have saved the infructuous expenditure. In view of the above TA/DA already paid for the same dates/same hours may either be recovered from one officials or loss may be regularised under the orders of the competent financial authority.

Similarly, double payments were also made in the following cases which may be looked into and action as suggested above may be taken under advice to audit.

1) Dates	Sh Roshan Lal Sub Vr No 170	Sh- Name not shown /mentioned sub Vr No 160
1/2/79	Rs 1.30	Rs 7.90
9.2.79	Rs 2.40	Rs 7.90
13/2/79	Rs 2.40	Rs 7.90
27/2/79	Rs 2.40	Rs 9.20
	Sh Roshan Lal Sub Vr No 145	Sh Samul SV No 146
ii) 3/1/79	Rs 1.30	Rs 9.60

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11/1/79	Rs 1.90	Rs 7.90
12/1/79	Rs 1.30	Rs 7.90
24/1/79	Rs 1.90	Rs 7.90
29/1/79	Rs 1.30	Rs 7.90

<u>SV No 137</u>	<u>SV No 133</u>
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iii)

20/12/79	1.30	1.30
22/12/79	1.30	1.30
30/12/79	1.30	1.30

f) It was noticed that a sum of Rs 50/- was paid on account of conveyance charges vide Sub voucher No 160 of 3/79 but neither application bears signature of the individual nor signature ~~exists~~ in token of money having been received were found obtained therein on Revenue stamp. Either signature of the recipient may be obtained or amount recovered and deposited into Govt account under advice to audit.

g) It was noticed that Sh Eorhan Lal Peon was paid scooter charges from time to time for the Local Journeys which was irregular as he should have been reimbursed the cost of bus fare only being class IV employees. This may be looked into and overpayment recovered under advice to audit. In this connection TA Bill No TA/CMG/36 of 3/31 refers wherein he was paid Rs 12.60, 12.60, 25.20, 12.60, 25.20, 25.20, 12.60 for 7.3.91, 9.3.91, 11.3.91, 12.3.91, 26.3.91, 27.3.91 and 28.3.91 respectively.

This requirement may also be noted for future compliance.



110/28

574/c

While checking the Live stock register of Poultry Farm

with reference to mortality and sale accounts, the following irregularities were noticed.

a) Set procedure not adopted

No uniform procedure /Pattern has been adopted for the main tenance of the live stock register. While during the period 1/4/77 to 30/3/81 was maintained on weekly basis and thereafter the same has been kept on daily basis. If there are any prescribed instruction in this regard especially regarding the birds census by age groups, may please be intimated. If there are no prescribed instruction it is felt that from the point of view of proper and effective accounting the 'bird census register' should be maintained with reference to age groups. Receipt in this register should be from the Hatching section according to the date of hatching. Transfer from this lot of should be made to that subse-quent age groups.

ii) Table account of adult and young stock birds should be maintained separately.

b) During the month 11/77, in the Table Account of Young-birds it was seen that a total of 429 birds had been shown under the sale column whereas the sale register for the same month only records a sale of 193 birds. Please reconcile the discrepancy ^{Mortality & Sale proceeds} may be made in the respective register daily and the corresponding entries may be made in birds census register and table accounts respectively.

c) Physical verification of live stock register is required to be conducted on the closing of each month and a certificate to that effect is also required to be recorded under the attestation of Farm Supdt on the closing of each month. But the said requirement was not found complied with during the period under audit. In the absence of this check how the accuracy of the birds on ground could be determined may be intimated. Circumstances for non compliance of this essential requirement may be intimated. Compliance of requirement may be done now and ensured for future under intimation to audit.

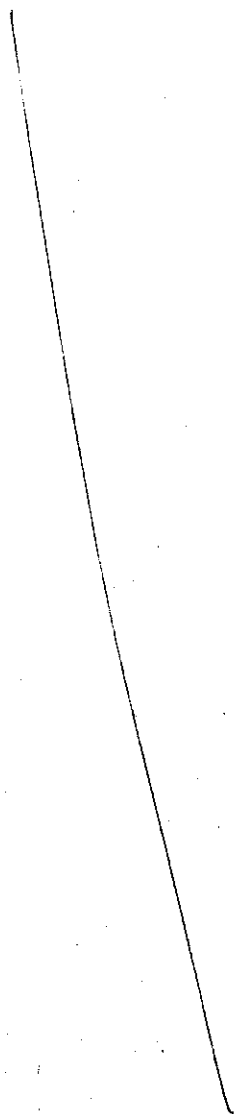
d) Hatching register was not shown to audit as the same

37 (109)

used by the Development Commissioner. In the absence of same, the hatching production, mortality and sale account could not be checked in audit. The same may please be called back under intimation of audit.

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e) The page of Live stock register mortality and sale register were not got serially numbered. The same may be get numbered now and a certificate to that effect may also be recorded in the beginning of the said register under the attestation of DDO/T.S. The compliance thereof of be reported to audit.



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Current report. 1977-81.

(17) (108)

(12) Para 1

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1. Loss to the tune of Rs 3-70 lakhs on the Poultry Farm during the year 1983-84.

The Govt. Poultry Farms have been made to run on commercial basis or on business principles so that there should be no losses or at least it be on 'no profit, no losses basis' but the scrutiny of records revealed that it is running into losses every year and during the year 83-84 the loss was 3-70 lakh as detailed below.

1983-84.

Total Revenue expenditure	4.77 lakhs
Total receipts - - - - -	1.07 "
Total Revenue ^{loss}	<u>3-70 lakh</u>

The loss was due to higher establishment cost, low production of chicks and non-utilisation of full capacity of three incubators. The other reasons for decline in production and sale of chicks are as below.

(1) old parent stock which was procured in 80-81 and has lost its productivity due to prolonged ~~breeding~~ breeding.

51/c

(ii) The additional replacement⁽¹⁸⁾ of new parent stock, the average⁽¹⁵⁷⁾ number of per bird has also been below the minimum norm⁽¹⁸⁾ of 200, which again has often limited to poor quality of present stock. Sales of day old chicks have also been due to poor acceptability in ~~market~~ market. This was primarily because of low productivity and sale in comparison to high establishment cost. The activities of the farm are thus not economically viable at present and needs to be reorganised on more economic lines.

In this connection the following suggestions of audit may be considered.

(1) Live stock strength of the present stock may be increased.

(2) Increase in the training charges from general students/trainees from Rs. 10/- at present to Rs. 50/- per ~~trainee~~ trainee for the whole training period.

(3) The strength of the trainees may also be increased.

(4) The Department has three incubators with a capacity of 12000 eggs each, but ^{only} ~~at~~ ^{of} three

18)

only one incubator was being
short too, not to its full capacity
for want of eggs. (19) (106)

(5) The requirement of chick
for 82-84 as per advance booking
(from evaluation report) was 3721/2
but the total chicks supplied were
only 7906. Thus there was a long
gap between the Demand and Supply

(6) The vacant land of the
Farm may be used to produce other
crops with better irrigation
facilities.

The suggestion offered
above may be considered at
higher level of the Department
and action if taken may be
intimated to Directorate of Audit.
The other remedial measures taken
by the department to avert loss
may also be intimated to Audit.

Para. 2 Not released of RS 428/
detained from DCRG due to
non-production of 'NO
demand certificate.

Shri. Bannari Lal, Poultry
Labourer was released on 31-3-83

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The PAO 14 Delhi Administration ⁽⁴¹⁰⁾
 calculated his pension and gratuity ⁽¹⁰⁵⁾
 while authorizing DERS amount
 Rs. 3,851-35 calculated and ⁽⁸¹⁾
 authorized by the PAO vide ⁽⁸⁰⁾
 PAO/XXI/NDI/43/83 Pension/269
 dated 29-11-83, a sum of Rs. 428/-
 was detained by the PAO due to
 non-submission of "no demand
 certificate" from the department.
 This amount had still not been
 paid to the retired official. Immediate
 action to get it released from the
 PAO may be taken by sending
 no demand certificate after
 due verification and released
 amount paid to staff sheri.
 Banwar Lal under intimation
 to audit.

Para-3 Irregular purchase of
 Saw dust of Rs. 5,000/-
 by a board of three
 gazetted officers.

A sanction worth
 Rs. 5,000/- was conveyed by the
 Asst. Development Commissioner
 (A/c) vide no FEPF) 20/1983-84/
 13720-23 dated 22-9-83 for the
 purchase of Saw dust through
 a board of three gazetted
 officers.

Copy
 received
 discussed
 2
 details

1. a
Called Breeding Farm closed
by July-83 could not be
seen and commented upon
now the best use of the
remaining assets of the Farm
may be discussed under in-
formation to Audit. The expenditure
done upto 7/83 amt of Rs-20000/
allotted by the Delhi Adminis-
tration could also be not
shown to audit.

78/c

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Para-5 allotment of rent-
free accommodation
to staff.

As per information
supplied by the Farm Staff,
the Farm had 22 various
categories of residential
accommodation as below.

- One 4 Room Flat
- Two 3 3 Room Flats

Nineteen Type I accommodations
these quarters had been
allotted rent free to the following
staff members of the Poultry
Farm. Although the water and
electricity charges were being
paid by the concerned staff.

Sl. No. Name of recipient. Post - YIS TOS 85
office Address

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1	Shri R. Mudda Ram- Janiah	Form Subdt	11 Rooms Flat
2	Kampl Singh	VAS	3 Room set
3	Sms Subhram	VAS	3 Room set
4	Muband-Ram	Asst Exes	Type II
5	Pareem Singh	Mach	— 90 —
6	Balwanth Ram Batra	Ty Driver Cum Tiler well up maler	— 90 —
7	Kidder Singh	Labourer	Type I
8	D. V. Pandey	VAS	— 90 —
9	Eal Mukand	Labourer	— 90 —
10	Vidjay pal	— 90 —	— 90 —
11	Benzat-Ram	Chumkidar	— 90 —
12	Bahadur Lal	Sweeper	— 90 —
13	Ramchandra	— 90 —	— 90 —
14	Oom Parkash	— 90 —	— 90 —
15	Jul Ram	Labourer	— 90 —
16	Darjau Singh	— 90 —	— 90 —
17	Ram Dayal	Chumkidar	— 90 —
18	Piase Lal	Labourer	— 90 —
19	Shiv Pujan	— 90 —	— 90 —
20	Gauri Ram	— 90 —	— 90 —

22 Shri. Bhagmat

In this connection the following observations are made:-

(i) No orders regarding the allotment of rent free accommodation was shown to the Audit. In the absence of any such order the allotment of rent free accommodation to above staff was irregular and desirability of recovery of rent under FR 45-A or 45(C) may be considered. If it is mutually necessary orders or sanction to be competent authority may be obtained and a copy of the same may be sent to the Director of Audit. Further no staff quarter register or allotment was produced to Audit. In order to verify the dates where these quarters were allotted to be above individuals their respective registers may be prepared up to date under intimation to the Director of Audit.

(ii) Further as per income tax rules "rent" includes value of rent free quarters (as per prescribed formula) therefore value of rent free quarters

(16) may be added into salary
income for each income
tax return completed. (17) (18) (19)

In the light of above remarks
the Income tax assessment
of then R. M. K. Ramani
may be revised. Scrutiny
of other such cases may
also be done.

(iii) The details regarding
date of construction of quarters,
date of allotment to each
employee, date of vacation
of quarter may also be
kept on record.

Para-6 H.R.A.

During the scrutiny of
the spouse information with
reference to the record maintained
by the office the following
irregularities were observed.

(1) Para 8 of the instructions
contained in Govt. of India,
Ministry of Finance OM no
F-2 (37)-E II (6)/64 dated
27-11-65, as amended from
time to time, lays down that

Reply
to be
sent
by
the
office
by
the
date
of
the
order.

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the parties for early payment of dues may be explained to audit.

(122)
(103)

Para - 9 Cash book

The undermentioned irregularity was observed during a test check of the Govt. B/S book together with A/Roll register and commoche vouchers.

On 22-3-84 a sum of Rs. 695-00 was paid via undermentioned vouchers of CB/B/46.

Vn. No	232	14-2-84	RS. 25
	233	14-2-84	RS. 225
	234	14-2-84	RS. 150
	235	14-2-84	RS. 90
			<u>RS. 695</u>

Reply received.
Fully
Discussed
&
settled

The dates were borrowed & have been changed over month whereas the above purchase after to have been made on date i.e. on 14-2-84. This needs to be enquired into and report submitted to Directorate if and Also why the quotations was not invited may also be explained to the Directorate.

(15)

Para - 10 Stock Register
Property.

During test check it was pointed out that many non-consumable articles were different staff

43/1

(22) members, and the balances (4/23) (9) were reduced to nil, which is highly objectionable. The balances can only be reduced when they are written off by the Comptroller - anti-fraud / Comptroller - main Board and sold through ~~an~~ auction. In this connection it is suggested that the special physical verification be made (conducted) and all such items which have been reduced be restored after due verification and complete list of next shown to Audit. A few instances are given below for ready reference. Similar other cases may also be reviewed and compliances reported to Audit.

<u>Sl. no</u>	<u>name of article</u>	<u>Page no</u>	<u>NO of items reduced</u>
1	Pact locks (watches)	2	65
2	Type writer (Hindi)	5	1
3	Everest - Mono block (water pump set)	7	1
4	Pharwan	13	18
5	office chairs	14	3
6	office chairs	15	57

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o/s

Para - 11
Log Book

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The Government Poultry Farm/Cattle Breeding Farm had a fleet of 3 Vehicles as on 31-3-84.

The description of the vehicles is given below :

- 1. DLH - 140 Tractor
- 2. DHG -8694 Tempo
- 3. DHY 8332 Motor cycle.

The relevant record i.e. Log Book etc. in respect of Vehicles at Serial No.1 and 2 were not produced to audit, and it was verbally stated that Tempo No.DHG 8694 is lying out of order for the last more than 2 years. Immediate steps be taken to get it repaired or written off with the approval of Competent Authority under intimation to the Directorate of Audit.

b) The Petrol account ofDHY 8332 had not been properly maintained This may be prepared now under intimation to audit. Entry of Petrol may be done in Log Book as well as in Petrol Register.

c) Monthly summary to indicate the average miles/KM covered per litre by the vehicle and details of duty and non-duty journey was not being prepared. This may be done now under intimation to the Audit.

Para - 12 Non-Utilisation of funds under Plan Scheme.

- It was observed from the statement of expenditure under plan scheme that budget allotted to this Unit was not utilized during the year 1983-84. Two sums of Rs 2305-79 and Rs 38451-35 were allowed but remain un-utilized under Broiler Scheme and D.Lab respectively. The reasons and the circumstances under which the funds were not surrendered to the Department in time may be elucidated to audit - inter - alia avoiding the same situation in future.

Para - 13. Non production of service Book of Shri Mange Ram Poultry Attendant.

The Service Book of Shri Mange Ram, Poultry Attendant was likely to retire within next two years was not produced to audit and it was stated that his pension case alongwith the Service Book has been sent to the RAO for pension finalization. This Service Book may, therefore be produced for verification to the next audit party.

Para 14 Non-disposal of un-serviceably Stores.

Scrutiny of stores reveals that the under mentioned articles were lying unserviceable and no action had been initiated to dispose off them. Any delay in disposal of these articles will further deteriorate their condition, resulting in loss to the government. Early steps may kindly be taken to dispose off the unserviceable articles/materials and the amount so realised be credited to the Government under intimation to audit.

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Report
Submitted
Date

(17)

Page No. 1

(B) Related Deposits of Revenue Accounts

During the course of Audit, while scrutinising the GAR-5 (TR-5) Cash Book/ Cash collection register alongwith its relevant records, it was noticed that the money collected under (TR-5) GAR-6 has not been taken in the cash book in the same day on which the amount is received. Moreover the amounts collected have not been deposited on the same day on which the amount is taken in cash book. This is an irregular practice and required the personal attention of the aud. Sample of some cases are appended below:

S.No.	Dates of Receipt in TR-5	Amount received	Date of entry in Cash book.	Date of deposite.
1.	1-4-93	1,670/-	6-4-93	7-4-93
2.	1-4-93	10,395/-	6-4-93	7-4-93
3.	6-4-93	2,997/-	12-4-93	12-4-93
4.	6-4-93	11,666/-	12-4-93	12-4-93
5.	20-5-93	2,651/-	27-5-93	27-5-93
6.	21-5-93	954/-	27-5-93	27-5-93
7.	2-8-93	2,793/-	12-8-93	12-8-93
8.	4-8-93	1,599/-	12-8-93	12-8-93
9.	12-8-93	1,309/-	19-8-93	19-8-93
10.	12-8-93	2,356/-	26-8-93	6-9-93
11.	27-8-93	2,955/-	7-9-93	8-9-93
12.	7-9-93	3,090/-	15-9-93	16-9-93
13.	24-9-93	1,766/-	5-10-93	6-10-93
14.	27-9-93	1,143/-	5-10-93	6-10-93
15.	21-10-93	16,262/-	28-10-93	29-10-93
16.	12-11-93	2,8051/-	22-11-93	23-11-93
17.	7-3-94	5,333/-	15-3-94	16-3-94
18.	10-3-94	11,542/-	15-3-94	16-3-94
19.	16-3-94	12,796/-	22-3-94	22-3-94
20.	21-3-94	2,603/-	28-3-94	29-3-94

In the light of above observations it is required to review all other similar cases. Irregularity may be got condoned from the Competent Authority. Since the Govt. money remained out of Govt. Account for a considerable period, it is termed as temporary misappropriation of Govt. money and it should not repeated in future.

(47) (95)

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action taken in the matter may be referred to audit.

Object : Unattended Audit Paras-17.

19

During the course of audit, while verifying record w/r to settlement of audit paras in compliance of I.A.A., it was noticed that the competent authority has not bothered to get called the audit para's & pending since 1971 onwards. Competent authority has to make its efforts to verify the record for settlement of audit paras. As many as 50 paras were kept outstanding as per the details given below:-

Year	No. of paras	Settled	Balance
1971-77	12	8	4
1978-81	24	17	7
1981-84	14	8	6
Total:	50	33	17

Out of the paras mentioned above only 33 paras could be settled after verification of records/compliance and rest of the 17 paras are kept unattended for the last 10 to 12 years. This is a serious lapse on the part of the competent authority. As per rule 2 of (Irregularity & Payments Rules, 1983 every irregularity/recovery pointed out by the audit should be attended immediately keeping aside the representations if any.

Keeping in view of the position explained above, it is stressed how to take immediate action on the settlement of these paras under intimation to audit failing which the matter will be brought to the notice of the audit Deptt.

38/c

20 Page No 3

45 93

Income Tax recovery of.

while scrutinizing the Income Tax return and other relevant documents/ records for 1993-94, it was revealed that the element of Income on account of rent free accommodation allotted to various officials working in the Govt. Military Farm are not being added in total emoluments while computing the annual Income Tax. This is irregular practice & leads to improper calculations of Income Tax. This is an irregularity and since the Farm Authority was unable to arrange to show the value of licence fee for the occupational and social accommodation provided in the form of rent, as such 10% of w/pay may be treated as Licence fee and accordingly included in the total emoluments in Income Tax on account of rent free accommodation.

Accordingly it was reported by the Farm Authority that this element of Income Tax was not taken in the emoluments in any year till now.

During the course of audit for 1993-94 Mr. Dhan C Das was availing of rent free accommodation but the Income on this account was not included in the total Income of the official, since he has drawn Rs 30,400/- as basic pay as such Rs 3,040/- should have been included in his annual Income for 1993-94.

In view of the position explained Income Tax of Rs 3,040/- @ 30% was not recovered, as such Rs 1152/- short recovery of Income Tax may be made immediately after due verification.

License fee
Rs 110/- Pm.
Total = Rs 1320/-
Rs. 396/-

It is requested now to review all other similar cases for the previous years also and recovery of Income Tax may be made immediately on information to audit.

Apart from the above mentioned irregularity/ short recovery the Income Tax return in respect of this Estt. has not been prepared and

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and submitted to the Income Tax authority.

In the light of above observations it is requested to make it sure that every taxable element of Income have been taken in the total emoluments and computed the tax accordingly. Action taken in the matter may be intimated to audit.

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36/c

9

Maintenance of Stock Registers.

While scrutinising the various stock registers, it was observed that these are not being maintained properly in the specified format. Stock registers are required to be maintained in the consumable/non consumable/dead stock registers, ^{Man. Registry} are being used for every kind of register at present in the Institution. This is irregular practice and irregularity in maintaining the proper account cannot be ruled out. In addition to this following specific discrepancies were noticed and needs to be re-collected after due verifications.

1. Used stock register (Main) - balancing has been committed in correctly as in the following cases :
On date 5-5-93 there was a balance of 1231 kgs. of feed, ^{in 7/5/93 fresh stock of 4275 kg of feed} received vide bill no. 2412 dt. 7-5-93 @ Rs 277-70 per bag (75 kgs) from Co-operative Stores, Noida Nagar. Instead of adding this fresh stock to the balance stock, this was reduced making a balance of 1259 kgs. in place of 14206 kgs. There is a loss of 8550 kgs. or feed (114 bags) costing Rs 31457-60.

2. Issued 3-12-93 Feed for broiler and Layers for the period 3-12-93 to 9-12-93 was issued (4717 kgs. for broiler and 693 kgs. for layers) and at the same time on 6-12-93 the feed was issued for 6-12-93 to 12-12-93 (4447 kgs for broiler and 644 kgs. for layers). It appears that the feed for 6-12-93 to 9-12-93 has been issued in excess and no adjustment was made. After calculations 36 bags containing 2806 kgs. of feed misappropriated. On the basis of this figure an amount of Rs 12517/- required to be recovered from the seller.

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On 20-7-93 3992 kgs. of feed was issued for broiler and layers for date 20-7-93 to 24-7-93 again on 20-7-93 the feed was issued for broiler and layers for 26-7-93 to 31-7-93. It appears that the feed for 20-7-93 has been issued twice which is irregular. In this process 129 kgs. amounting to 5547/- was misappropriated.

This is a test check of the feed account being maintained in the main stock. The above mentioned irregularities may be seen and responsibility to this effect be fixed for the realisation of 5221/- only. It is required now for review all other similar cases of the previous period also and disciplinary disciplinary if any be seen and recovery be made under intimation to Audit.

In addition to above irregularities the following other serious irregularities are observed.

i) It is obvious that the above mentioned serious irregularities have been committed due to improper maintenance of stock registers but on the other hand the supervising staff is equally responsible and has not conducted the physical verification periodically as required under the rules. It seems nowhere in the stock register the supervising staff bothered to record the physical verification certificate. This is highly objectionable and requires to be replied to the audit.

ii) Though the Govt. Poultry Farm is running for the last 48 to 50 years even then the scales of feeds to the Live stock has not been prepared. In the absence of proper scale the farm authority is distributing the feed on the basis of the scale taken from some other institutions etc. as per the details given below :-



broiler

1-4 weeks	30-40 gms
4-8 weeks	70-80 gms
8-12 weeks	120-130 gms
12-20 weeks	150 gms
21 and above	170-180 gms.

Distribution register clearly shows that the feed to the live stock cannot be distributed on factual basis. It is suggested that fixed amount of feed required to be distributed for which scale to this effect is necessary. In order to avoid the various calculations average amount of feed can be fixed in the scale. In the present scale it is not clear what amount of feed is being issued to the live stock.

(iii) Indent for the daily/weekly consumption is not being prepared. In the absence of the indents it is not understood how the proper account of feed issuance is being kept. Moreover, there is a lapse in preparation of stock that a bulk quantity of feed is issued for distribution by the store keeper but the subsidiary stock ~~ledger~~ Register on the daily basis is not being prepared as such possibility of misappropriation of feed articles cannot be ruled out. It is stressed now to get prepared the proper stock registers, Indent System Register and subsidiary stock register in proper format under intimation to audit.

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Para No. 5

Topic: Excess of Expenditure over Income
Loss of ₹ 25 Lacs (approximately) in 1988-89.

22

The Govt. Poultry Farm, Satbari has been functioning since 1946 to act as a nucleus for all Poultry Farms situated in Delhi. The main objective of the Poultry are as under :

- to produce good quality commercial chicks to the farmers.
- to act as a nucleus for all Poultry Dev. Society including technical advise, guidance training and disease control of operators.
- to produce good quality of birds for further distribution among the farmers in Delhi.
- to act as a model entrepreneurs for Establishment of Poultry Farmers in Private and Co-Operative sectors.
- to hold the prices of Poultry product at a reasonable level.

Records being maintained in the Institution shows that the Govt. Poultry Farm at Satbari is running at a loss of several lacs of Rupees yearly. Internal audit as well as the statutory audit from C.A. during the course of audit repeatedly pointed out this aspect in various paras but the Farm authority is unable to pin point the reasons.

The Govt. Poultry Farm had not prepared the periodical account from the year 1989-90 onwards in which no specific reasons were furnished to audit. It is further noticed that there was an excess expenditure of ₹ 106.55 Lacs since 89-90

1983-84 over income as per the details below :-

Year	Expenditure	Income	Excess of Expenditure over Income.
1989-90	23.93	7.58	16.40
1990-91	25.74	6.02	20.72
1991-92	31.43	11.18	20.25
1992-93	33.70	9.20	24.50
1993-94	35.91	10.23	24.68
151.76	45.21		106.55

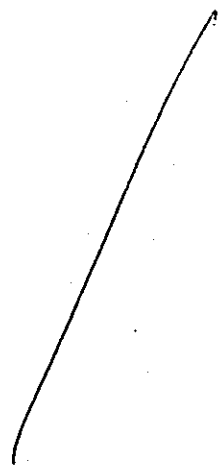
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As it would be seen from the above table that the losses in the Govt. Poultry Farm, Bahari is being increasing year after year. Even the Poultry Farm is not in a position to fetch the equal amount of feed being distributed to birds in the Poultry Farm. During 1993-94 it was noticed that total expenditure incurred on feed was Rs. 11,05,268/- against the total Income of sale of Poultry Layers and broilers was Rs. 10,12,935/- resulting a loss of Rs. 92,333/-

In the light of above observations, it is suggested that the matter may be investigated at the higher level in order to lessen the high fuel cost, use of electricity, alternative use of the spare land, proper check point at the gate of incoming and outgoing articles in the farm premises etc. It is also suggested in order to check the pilferage, the gate entry system should be introduced.

It is requested to review all factors responsible for the increasing loss to the Poultry Farm taking into account the increase of intake capacity in the farm. The action taken in the matter may please be intimated to the Audit.



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... the course of audit while test checking ... it was reported that there are 25 ... residential accommodation to be ... to the technical staff but no such ... the svi books to credit.

Sr.	Name of the Post	No. of Posts.	Type of accommodation
1	Farm Supdt.	One	II
2	W/S	Two	III
3	CSA	One	II
4	Mechanic	One	II
5	Driver	One	II
6	S/Attd.	Five	I
7	S/Labour	Twelve	I
8	Overseer	Two	I

(Twenty five only)

The Poultry Farm had not been maintaining proper record for allotment of residential accommodation, collection of licence fee and the ... relating to the correspondence in this ... In the absence of proper records, it could not be ascertained whether all the ... employees have been provided with the ... free accommodation and no licence fee is ... This objection have been persisting ... by year by Internal audit as well as by the ... audit and the Poultry Farm authorities ... taken no initiative to adopt the remedial ... This is a lapse on the part of the ... authorities and violation of rule 2 of the ... receipts and payments rules, 1983.

However on going through the other relevant records it was observed that the Officers/ ... who are not eligible for rent free accommodation are in possession of these ... and no rent recovery is effected. Sample of the ... of the same are given below :-

1. Shri. Mahant Ram, CSA - he was retired from service w.e.f 30-4-94 but no recovery of rent ... made from him. As per rule 90, SR 317 u-4,

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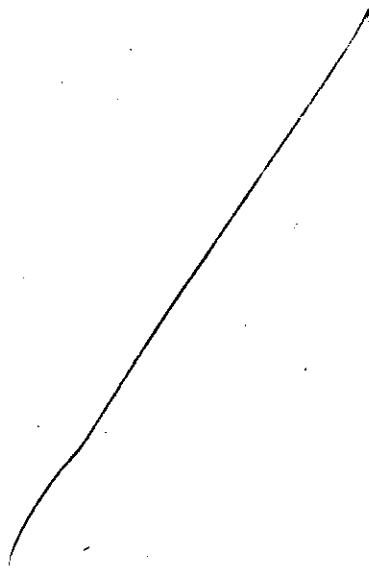
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is not entitled for rent free accommodation from 1-5-94 (i.e. after his retirement) and recovery of rent under FR-45 A may be effected immediately under intimation to audit.

2. Mr. K. Muddarangiah, F/Supt. - He has since been promoted and transferred to some other unit there is no question of rent free accommodation. The residential accommodation be got vacated and the same be allotted to present incumbent. The licence fee from the period from 9-8-94 to date be recovered from him under intimation to audit.

3. Mr. HC Sandotia, VAS - The officer was allotted a type III accommodation since 11/90 on the basis of a regular farm but he is working in some other unit/office. Audit could not be confirmed whether the licence fee/HRA is being deducted from his salary. A certificate to this effect may be obtained. Alternatively, the required rent recovery may be made immediately under intimation to audit.

In view of the position explained above it is requested to review all other similar cases and action taken in the matter be intimated to audit.



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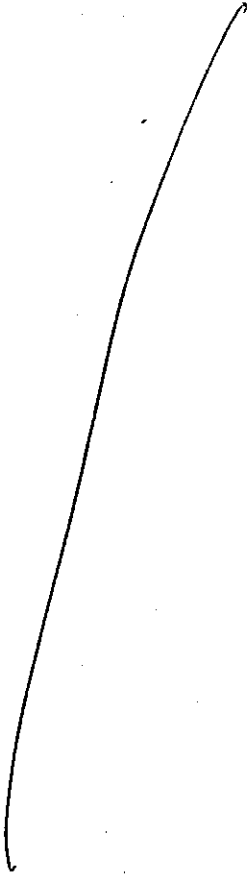
Para No. 7

on disposal of unserviceable items.

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During the course of audit it was noticed that there is no set procedure for the disposal of the unserviceable items. It was noticed that no condemnation board has since been constituted for the disposal of the unserviceable items, the value is decreasing day by day resulting a loss to Govt.

However, the items added in annexure A were not condemned after adopting the requisite process under intimation to audit.



ANNEXURE - A

OF ARTICLES ON CHARGE OF GOVT. POULTRY FARM: SAFARI:
NEW DELHI: GOVT. OF NATIONAL CAPITAL TERRITORY OF DELHI

No.	Key Page	Name of Articles	Qty.	Conditions
1.	1	Locks	66	U/s
2.	198	LOCKS	3*	U/s
3.	5	Type writer Hindi	1	U/s
4.	16	Hammers	5	U/s
5.	25	Blower (Mlow Lamps)	1	U/s
6.	76	Back	1	U/s
7.	80	Back	2	U/s
8.	89	Incubator	1	J/s
9.	89	Incubators	2	U/s
10.		Incubators	3	U/s
11.		Incubators (Dayal)	4	U/s
12.	107	Durries	2	U/s
13.	139	Debeaker Stand	1	U/s
14.	182	De beaker	9	U/s
15.	187	Torches	6	U/s
16.	171	Chest Freeze Westing	1	U/s
17.		House		
18.	11	Eggs Scales (Grader)	19	U/s
19.	12	Soreter	1	U/s
20.	18	Incubators	3	U/s
21.	22	Transformers	1	U/s
22.	24	Pressure Cookers	1	U/s
23.	5	Hanging Feeders	40	U/s
24.	8	Incubators (Dayal)	2	U/s
25.	19	Battery brooder	1	U/s
26.	103	Eggs Tester made of Salda Box	4	U/s
27.	20	Refrigerator	1	U/s
28.	Freeze	Freeze	1	U/s
29.	134	Sign Board	1	U/s
30.	143	Single wheel Barrow	2	U/s
31.		Culinary Air Cooler	5	U/s
32.		Baby (Chicks) Feeder	30	U/s
33.	7	Baby (Chicks) Waterer	20	U/s
34.	14	Eggs Room Cooler	3	U/s

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recovery of water, electricity charges from the staff members allotted residential units. *Del. Dep. Residential*

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During the course of audit it was observed that the Govt. Poultry Farm is making bulk payment to DESU for the use of Electricity/Power for the electric supply in the premises of the farm. During the last three years the Poultry Farm incurred the expenditure on electric/power and payment made to DESU as per the details given below.

<u>1991-92</u>	<u>1992-93</u>	<u>1993-94</u>
4,44,129/-	4,66,995/-	5,75,694/-

The 22 residential departmental units allotted to the staff are also using separately the electricity for their domestic use. Even after the repeated demand the detail of meter reading was not shown to audit. It could also not be verified whether residential Unit is fitted with the meter for the correct reading of electricity consumed.

However on enquiry it was reported by the Poultry Farm authority that every residential Unit is fitted with the separate Electric meter and monthly recovery is made @ 27 P for 1st 100 Units and 32 P for the next 100 Units of Electricity/power used, whereas these rates of domestic light/power have been used by DESU to times in 1989-90 and in 1992-93. At present the energy charges are levied by DESU on monthly basis in Delhi as per the details below :

Domestic light/mixed	1st 100 Units	Next 100 Units	Next 100 Units	Next 100 Units
0-60 P	Re.1/-	Rs 1.20	2.40	

In the light of above observations the following points arises :
Whether the recovery of electricity consumed by the allottee from the date of allotting in Satbari has already been made.

whether every Unit is listed
the electric meter and monthly
meter reading is taken for regularity

3. whether proper record of Electricity
consumed by the allottee has been kept
in the Office and recovery to this effect
is being made from the monthly salary
alongwith meter rent and Electricity
charges remitted to the Govt. account
regularly.

4. what steps are taken in case the
Electricity meter is gone out of order?
the basis of recovery may be recorded
in the record book and it may be ensured
that every unit of consumption of Electricity
is recovered from the consumer and pilfrage if
any be stopped immediately.

5. whether ^{recovery} ~~rates~~ of energy charges are
made and recovery of revised rates are
made? In case the revised rates of energy
charges are not recovered, the steps may be
taken to obtain the revised rates for
Domestic light from the DBSU from time
to time after the existing rates being
recovered and recovery may be effected
immediately in the 1st instance from the
following allottees.

S.No.	Name & Designation	Date of Allotment.
1.	Dr.N. Muddarajalah, FS	7/80
2.	Dr. Lakshmi C Das F/M	11/90
3.	MC Pandotia, VAS	11/90
4.	Sh. Prem Singh, Mechanic	5/79 (vacated)
5.	Sh. Mahant Ram, CSA	5/79
6.	Sh. Kedar PL	5/79
7.	Sh. Daulat Shah PL	8/92
8.	Sh. Bal Mukund, PL	5/79
9.	Sh. Vijay Pal PA	1/84
10.	Sh. Bahadur Lal Sweeper	3/85
11.	Sh. Ram Chander -do-	3/80
12.	Sh. Um Prakash, PL	5/79
13.	Sh. Jeet Ram PA	5/79
14.	Sh. Daryao PL	5/79
15.	Sh. Ram Dayal Chowkidar	12/83
16.	Sh. Shanti Devi PL	5/79
17.	Sh. Balbir Singh PA	4/90
18.	Sh. Bhag Mal, PL	6/83
19.	Sh. Haridoo PL	5/79
20.	Sh. Suresh PL	5/84
21.	Sh. Kanta Swamy PL	8/94
22.	Sh. Balwant Singh, PL	11/92

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(6/2)

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As the points 1 to 3 raised
the reasons for negative answer
and efforts be made immediately
to complete the record.

In view of the position explained
it is stressed now to prepare
outstanding recovery from the
for water/electricity charges
in the matter may please
be intimated to audit.

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Account for the write off of losses - Live
Stock (Broiler/Layer).

While scrutinizing the records of Live
Stock it was noticed that the birds were
not recorded and the stock of Live stock was
not recorded as per details given below but the
same has not been got written off from the
competent authority.

Year	Date	Broiler/Layer	Total
1993-94	1-4-93	80+270	350
	1-5-93	35+124	159
	1-6-93	4+54	58
	1-7-93	13+49	62
	1-8-93	5+126	131
	1-9-93	19+102	121
	1-10-93	97+154	251
	1-11-93	37+29	66
	1-12-93	57+53	110
	1-1-94	49+38	87
	1-2-94	60+184+30	274
	1-3-94	20+76+240	336
	1-4-93	-	381
	3/94	-	381
Total			2324

The necessary sanction to this effect
has been obtained under intimation to audit.

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Part No 10 Non maintenance / N/Products records.

(60)

The following records/registers have either not been produced or incompletes for scrutiny which may be shown to the time of next audit.

(99)

- 1. GPF Class IV Ledger (Register prepared but interest not calculate.)
- 2. GPF Class IV Balance sheet.
- 3. Contingent control register.
- 4. Water/Electricity Register in respect of residence allotted to staff.
- 5. Training in Modern Poultry.

(6) Spouse information

Compared by
 S. P. Appanna / H.O.
 [Signature]

[Signature]
 (J. S. RAJAT)
 I.A.O.
 PARTY NO XIII

**AUDIT REPORT OF ESTABLISHMENT OF POULTRY FARM, SATBARI,
DELHI. FOR THE YEAR 1994-2010.**

PARA NO. 1. -

Ref.:- Memo 06 DT. 2.6.2010

SUB :- NON UTILIZATION/DISPOSAL OF GOVT. PROPERTY.

During the test check of non - consumable stock register and report of surplus obsolete and unserviceable stock for disposal following irregularities were noticed:-

1. A total of 183 Nos. items having book value of Rs. 2,24,337/- were approved by Finance Department vide its U.O.N. 745 GAI dated 15.09.2006 for condemnation but these items have not been disposed off till date which caused a revenue loss to Govt. on account of sale proceeds and expenditure spent on account of watch and ward .

2. A total of 126 No .of items were lying unserviceable at the Farm House which include big items like tempo, tractor. Ceiling fan incubators /hatchery, trolley generator, refrigerator .duplicating machine etc. Lists of such items were prepared (as per annexure A) but no actions for condemnation of these items have been taken till date. Book value of these items was also not mentioned. As per Rule 196 of GFR, the original purchase price of the goods in question may be utilized while preparing Form GFR-17. These items are occupying a large govt. space and are rusting at various places for last 12 years. Timely condemnation of such a big items could fetch a handsome amount to govt. and would have been saved lakhs of rupees that spent on the staff deployed for watch and ward of these articles.

3. A total of 35 No serviceable items which include almirah, chair, tables, big milk can, submersible pump, Godrej Safe (as per annexure B), lying in the store of poultry farm but no list of these items were circulated to the other Offices in need of these items. After a period of 12 years these items might have become from serviceable to unserviceable which have also been costing lakhs of Rupees (Book value of these items have also been not given.)

As per Rule 196 of GFR , in case an item becomes unserviceable due to negligence, fraud or mischief on the part of a Govt. Servant, responsibility for the same should be fixed.

PARA NO. 2. -

Ref.:- Memo 09 DT. 4.6.2010

**SUB :- UNFRUITFUL EXPENDITURE AMOUNTING TO
RS. 5,00,35,000/-AFTER THE CLOSURE OF POULTRY FARM,
SATBARI.**

The Poultry Farm, Satbari, New Delhi has been closed long back in the year 1998. From 1999 onwards the deptt. is taking continuation of post and keeping provision for salary, office exp., OTA, and medical Exp. in the budget proposal and incurring expenditure out of the allotted

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funds. In this regard, an audit memo was served upon to the deptt. asking for clarification regarding budget and status of staff which was surplus due to the closure of unit. As per the reply submitted by the Department that all the staff is working in diverted capacity in Animal Husbandry Department. Apparently, the deptt. has failed to comply with the orders for adjustment of surplus staff issued by Deputy Development Commissioner dated 01.05.2010 (Annexure C). Therefore, following observations have been made by the audit.

1. The deptt. is taking budget and approval for continuation of temporary post in the poultry farm, satbari since its closure in the year 1998 to till 2010. The deptt. failed to produce the file of continuation of posts stating that it is under submission to Development Commissioner. Hence, after the lapse of 12 years, it is unjustified to continue these temporary post without any objective as no poultry farm is in existence in Delhi and the expenditure incurred on the salary of staff amounting to Rs.5,00,35,000 after the closure of unit appears to be infructuous. (List enclosed)
2. As stated in the reply of the memo no. 9 dated 04.06.2010 the entire surplus staff is working in different units of Animal Husbandry. It is suggested the deptt. may review the position of staff of poultry farm either to adjust these surplus staff in other units of Development Deptt. or to surrender them to Services Deptt. for suitable posting so the further budget in the name of Poultry Farm, Satbari could not be incurred henceforth.

PARA NO. 3. -

Ref.:- Memo 12&13 DT. 9.6.2010&10.6.

SUB :- DISCREPANCIES IN PAY FIXATION

As per instructions issued by the govt., the annual increment will be 3% of total of pay in the running pay band and corresponding grade pay rounded off to next multiple of 10. While rounding off, paise should be ignored but any amount of a rupee or more should be rounded off to next multiple of 10. During the scrutiny of pay fixation cases it was noticed that the above instructions were not followed while granting increment and therefore pay fixed in excess. The pay fixation of officials may be reviewed as per details given below and excess payment if any made be recovered under intimation to the audit:-

S.NO.	Name of the official	Pay as on 1.1.06	DNI 1.7.06	DNI 1.7.07	DNI 1.7.08	DNI 1.7.09
1.	Sh.Surjeet Singh,CSA (Grade pay 1900)	6930	7200	7480	7770	8060
1.	Sh.Raj Kum					
2.	Mr.P.Labour 5730 (Grade pay 1300)	5940	6160	6390	6620	
3.	Sh.Tej vir,P. Attdt. (Grade pay 1800)	6060	6300	6550	6800	7060
4.	Sh.Sher Singh,watcher (Grade pay 1600)	6270	6510	6760	7010	7270

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5. Sh.Daulat Shah.P.Labour	6270	6510	6760	7010	7270
(Grade Pay 1600)					
6. Sh.Dinesh Kumar,P.Atttd.	6060	6300	6550	6800	7060
(Grade pay 1800)					
7. Sh.Mahesh kumar,	6060	6300	6550	6800	7060
(Grade pay 1800)					

Similar other cases may also be reviewed for appropriate action as above.

PARA NO. 4

Ref. Memo No.10 Dt.4.6.10

Sub:- Disproportionate purchase/use of poultry feed over the sale proceed of broiler and layer.

During the test check of cash book of operational period of poultry farm from 1994 To 1998, it has been noticed that the expenditure incurred on purchase of poultry feed was Rs. 58,00,091/- against the total income by sale of broiler and layer and eggs was Rs. 31,20,933/- resulting a loss of Rs. 26,79,158/- as per detail given below:-

YEAR	EXP. ON POULTRY FEED	SALE PROCEEDS OF BROILER & LAYER	EXCESS OF EXP. OVER INCOME
1994-95	1566657	1042298	524359
1995-96	1291742	835648	456094
1996-97	1323008	486836	836172
1997-98	1618684	756151	862533
TOTAL	5800091	3120933	2679158

This loss is due to only one component i.e. Poultry Feed and does not include other components of expenditure incurred on electricity charges, medicines, infrastructure, administrative expenses and cost of parental stock inspite of various poultry experts posted for this purpose. Adding to all these components brings up the chicks to the stage of it's sale & laying eggs. Since the deptt. failed to produce the evident record like sale register, challan and sale receipts, in the absence of which the authenticity of cash book can not be ascertained. It is suggested that the complete record may be traced out and shown to audit.


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C

PARA NO. 5

Ref. Memo No.14 Dt.29.6.10

Sub:- Non Production of records.

1. Sale proceeds register of Poultry production from 01.04.1994 to Closen of Unit.
2. TR - 5 (1994-98).
3. Challens (1994-98).
4. Contingent Bills (1994-98).
5. Tender/Quotation file(1994-98).
6. Auction file of Live Stock
7. Purchase files (1994-98)
8. Consumable Stock Register (1994-98)
9. LTC/TA/MEDICAL and Long Term Advance Register
10. Medicine/Injection Record
11. Cold Storage Unit Record
12. List of Poultry Farm in Delhi.
13. Property (Land&Building) record as per audit memo no. 4 dated 02.06.2010.
14. GPF Ledger of Class- IV.


D.A.O. Poultry

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TEST AUDIT NOTE

TAN 1 (REF. AUDIT MEMO NO.5, DATED 5.6.2010)

Sub:- Irregularities in maintenance of Cash Book & allied records

During the test check of cash book and a quittance roll and bill register following discrepancies were noticed:-

1. Cash book totals have not been checked by other than the cashier/book writer.
2. Certificate of physical verification of cash at the end of the each month has not been recorded by the DDO for the period from 12/99 to 7/03.
3. Pages from page no.209 to 296 in the cash book for the period from 1/97 to 03/2003 have been left blank resulting wastage of govt. stationery and occupancy of space uselessly these pages have also not been cancelled by the DDO/HOO.
4. Page no. 8&12 in the cash book starting from 01.04.2003 have been left blank and have also been not cancelled Reason for leaving cash book pages blank be elucidate.
5. Entries in the a quittance roll have not been attested by DDO tallying the payment made therewith cash book.
6. Column no. 05 to 16 in the bill register except column 10 in some cases have not been filled.
7. Cheque register in form GAR-4 has not been maintained.

Reason for above be elucidated & compliance be shown to audit.

TAN 2 (REF. AUDIT MEMO NO. 3 DATED 2.6.2010)


SUB :- CASH SECURITY/FIDELITY BOND OF STORE-KEEPER.

As per Rule 275 of GFR, 2005 – every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security.

Further, as per Rule 275(3) of GFR, 2005 - in cases where the said security is furnished in the form of cash, the security bond should be executed in FORM GFR-30 and in case where the said security is furnished in the form of a fidelity bond GFR-34 the security bond should in FORM GFR-31.

Whereas, it was ascertained from the office that Cash Security. Fidelity bond documents for the audit period have not been obtained/ furnished by the Store-keeper, which is irregular and in gross violation with the General Financial Rules.

Reasons for non-adherence to the aforesaid rules may be elucidated to audit and necessary corrective steps may be taken now and shown to audit.


F A O
Party No 1011

See clause (iii) of Government of India's Decision (I) under Rule 124
 Report of STIPPS of obsolete and unserviceable stores for disposal
 which has no book value

1.	2.	3.	4.	5.	6.	7.	8.		
							Location of stock	Remarks	
Particulars of stores	Quantity/Weight	Book Value/Original purchase price	Year of purchase	Mode of disposal (sale, public auction or otherwise)	Reserve price	GPFB/Satbarri	Stock position	Page No.	
Locks	104		5 Yrs	2.9.1972	Public Auction	Scrap	GPFB Satbarri	3	1
Chaj	1		Use not mentioned	25.9.1972	-do-	Scrap	-do-	3	3
Film 16 mm	2		-do-	7.5.1967	-do-	Scrap	-do-	1	248
Typewriter Remington (Hindi)	1		15 Yrs	22.12.1967	-do-	Scrap	-do-	2	7
Typewriter Remington (Hindi)	1		Use not mentioned	22.9.1972	-do-	Scrap	-do-	3	6
Stetomax	1		-do-	11.2.1969	-do-	Scrap	-do-	1	103
Shaw's	15		7 Yrs	22.9.1972	-do-	Scrap	-do-	3	15
Office chairs	1		Use not mentioned	22.9.1972	-do-	Scrap	-do-	3	17
Office chairs	11		-do-	22.9.1972	-do-	Scrap	-do-	3	18
Office chairs	11		-do-	10.7.1972	-do-	Scrap	-do-	3	19
Office chairs	11		-do-	22.9.1972	-do-	Scrap	-do-	3	20
Office chairs	11		-do-	22.9.1972	-do-	Scrap	-do-	3	21
Office chairs	11		-do-	22.9.1972	-do-	Scrap	-do-	3	22
Office chairs	11		-do-	22.9.1972	-do-	Scrap	-do-	3	23
Office chairs	11		-do-	22.9.1972	-do-	Scrap	-do-	3	24
Office chairs	11		-do-	22.9.1972	-do-	Scrap	-do-	3	25
Office chairs	11		-do-	22.9.1972	-do-	Scrap	-do-	3	26
Office chairs	11		-do-	22.9.1972	-do-	Scrap	-do-	3	27
Office chairs	11		-do-	22.9.1972	-do-	Scrap	-do-	3	28
Office chairs	11		-do-	22.9.1972	-do-	Scrap	-do-	3	29
Office chairs	11		-do-	22.9.1972	-do-	Scrap	-do-	3	30

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(See clause (iii) of Government of India's Decision (I) under Rule 124)
 Report of Supplies, Obsolete and Unserviceable Stores for Disposal
 which has no book value

FORM GSTR 17

2014

1.	Particulars of Stores	Quantity/ Weight	Book Value/ Original purchase price	Condition and Year of purchase	Mode of disposal (sale/public auction or otherwise)	Reserve price	Remarks	
							Stock	Postis No.
15.	Scrab Shine	7	Nil	22.9.1972	Public Auction	Scrap	SPF Setbari	33
16.	Cramp with 1 Bar 6 feet	1	Nil	22.9.1972	-do-	Scrap	-do-	34
17.	Chisel fist round	17	Nil	22.9.1972	-do-	Scrap	-do-	35
18.	Clippers inside	1	Nil	22.9.1972	-do-	Scrap	-do-	40
19.	Clippers outside	1	Nil	22.9.1972	-do-	Scrap	-do-	41
20.	Discs Divider	1	Nil	22.9.1972	-do-	Scrap	-do-	42
21.	File Flaps	33	Nil	22.9.1972	-do-	Scrap	-do-	43
22.	Oil and Machine	1	Nil	22.9.1972	-do-	Scrap	-do-	44
23.	Apparatus for	7	Nil	22.9.1972	-do-	Scrap	-do-	45
24.	Apparatus	9	Nil	22.9.1972	-do-	Scrap	-do-	47
25.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	48
26.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	49
27.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	50
28.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	51
29.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	52
30.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	53
31.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	54
32.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	55
33.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	56
34.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	57
35.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	58
36.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	59
37.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	60
38.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	61
39.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	62
40.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	63
41.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	64
42.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	65
43.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	66
44.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	67
45.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	68
46.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	69
47.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	70
48.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	71
49.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	72
50.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	73
51.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	74
52.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	75
53.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	76
54.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	77
55.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	78
56.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	79
57.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	80
58.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	81
59.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	82
60.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	83
61.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	84
62.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	85
63.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	86
64.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	87
65.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	88
66.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	89
67.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	90
68.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	91
69.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	92
70.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	93
71.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	94
72.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	95
73.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	96
74.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	97
75.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	98
76.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	99
77.	Apparatus	1	Nil	22.9.1972	-do-	Scrap	-do-	100

(See clause (iii) of Government of India's Decision (1) under Rule 124)
 Report of Surplus, Obsolete and Unserviceable Stores for Disposal
 WHICH HAS NO BOOK VALUE

FORM GEN 17

1.	2.	3.	4.	5.	6.	7.	8.	Remarks	Stock Position	Page No.
Particulars of Stores	Quantity/Weight	Book Value/Original purchase price	Year of purchase	Condition and year of purchase	Mode of disposal (sale/public auction or otherwise)	Reserve price	Location of stock		Regis. No.	Page No.
29. Vice Bench	1	10Yrs	23.9.1972		PUBLIC AUCTION	Scrap	GPF		3	52
30. Anvil	1	15Yrs	23.9.1972		-do-	Scrap	Satbari		3	63
31. Almirah big	8	15Yrs	23.9.1972		-do-	Scrap	-do-		3	68
32. Almirah Egg	2	15Yrs	23.9.1972		-do-	Scrap	-do-		3	69
33. Almirah Egg Small	1	15Yrs	23.9.1972		-do-	Scrap	-do-		3	71
34. Almirah Glass	2	25Yrs	23.9.1972		-do-	Scrap	-do-		3	72
35. Wagon Iron Cages	1	25Yrs	23.9.1972		-do-	Scrap	-do-		3	73
36. Wagon Iron Cages	1	25Yrs	23.9.1972		-do-	Scrap	-do-		3	75
37. Ducking Iron	65	5Yrs	23.9.1972		-do-	Scrap	-do-		3	77
38. S.S. Shovel	17	25Yrs	23.9.1972		-do-	Scrap	-do-		3	79
39. Wagon Iron	2	25Yrs	23.9.1972		-do-	Scrap	-do-		3	80
40. Wagon Iron	1	25Yrs	23.9.1972		-do-	Scrap	-do-		3	81
41. Wagon Iron	2	25Yrs	23.9.1972		-do-	Scrap	-do-		3	81
42. Wagon Iron	1	25Yrs	23.9.1972		-do-	Scrap	-do-		3	81
43. Wagon Iron	1	25Yrs	23.9.1972		-do-	Scrap	-do-		3	81
44. Wagon Iron	1	25Yrs	23.9.1972		-do-	Scrap	-do-		3	81
45. Wagon Iron	1	25Yrs	23.9.1972		-do-	Scrap	-do-		3	81
46. Wagon Iron	1	25Yrs	23.9.1972		-do-	Scrap	-do-		3	81
47. Wagon Iron	1	25Yrs	23.9.1972		-do-	Scrap	-do-		3	81
48. Wagon Iron	1	25Yrs	23.9.1972		-do-	Scrap	-do-		3	81
49. Wagon Iron	1	25Yrs	23.9.1972		-do-	Scrap	-do-		3	81
50. Wagon Iron	1	25Yrs	23.9.1972		-do-	Scrap	-do-		3	81

29/12/72
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See clause (iii) of Government of India's Decision (I) under Rule 124)
 Report of SUPPLIES, OBSOLETE and USER-VICABLE STORES for Disposal

FORM ST-17

22/2

13

PARTICULARS OF STORES	Quantity/ Weight	Book Value/ Original Purchase Price	Use of Articles	Condition and Year of Purchase	Mode of disposal (sale, public auction or otherwise)	Reserve Price	REMARKS		
							LOCATION OF STORE	Stock Position Regis. No. Page No.	
44. Table In cubator use.	3	25/10	25/10	1972	Public Auction	Scrap	EPF	3	66
45. Wash Basin Stand	1	23.10	23.10	1972	-do-	Scrap	Satbari	3	66
46. Metal Jug	1	-do-	-do-	1972	-do-	Scrap	-do-	3	67
48. Incubator Secura	1	-do-	-do-	1972	-do-	Scrap	-do-	3	66
49. Notice Board	1	23.10	23.10	1972	-do-	Scrap	-do-	3	65
50. Waste Paper Bucket	2	23.10	23.10	1972	-do-	Scrap	-do-	3	65
51. Paper Bag	3	1/10	23.10	1972	-do-	Scrap	-do-	3	64
52. Table Book	2	23/10	23.10	1972	-do-	Scrap	-do-	3	65
53. Lawn Mower	1	23/10	23.10	1972	-do-	Scrap	-do-	3	66
54. Scissors Gardening	1	25.10	25.10	1972	-do-	Scrap	-do-	3	67
55. Stone cages	30	23.10	23.10	1972	-do-	Scrap	-do-	3	66
56. Measuring scale	1	23.10	23.10	1972	-do-	Scrap	-do-	3	66
57. Cotton	1	23.10	23.10	1972	-do-	Scrap	-do-	3	66
58. ...	1	23.10	23.10	1972	-do-	Scrap	-do-	3	66
59. ...	1	23.10	23.10	1972	-do-	Scrap	-do-	3	66
60. ...	1	23.10	23.10	1972	-do-	Scrap	-do-	3	66

(See clause (iii) of Government of India's Decision (i) under Rule 124)
 Report of surplus, obsolete and unserviceable stores for disposal
 WHICH has no book value

FORM GFR 17

1.	2.	3.	4.	5.	6.	7.	8.		
							Particulars of Stores	Quantity/ Weight	Book Value/ Original purchase price
60.	Black board	1		23.10.1972	Public Auction	2000/-	GPF -do-	3	105
61.	Heater	2 ✓	5 Year	23.10.1972	-do-	2000/-	Sabari -do-	3	106
62.	Chaff Cutter (Electric)	1	Life expectancy	23.10.1972	-do-	2000/-	-do-	3	108
63.	Mash Hopper Iron	108	-do-	23.10.1972	-do-	2000/-	-do-	3	109
64.	Iron Perches	2	-do-	23.10.1972	-do-	2000/-	-do-	3	110
65.	Mixing Machine	1	-do-	23.10.1972	-do-	2000/-	-do-	3	111
66.	Egg Box wooden	1	-do-	23.10.1972	-do-	2000/-	-do-	3	112
67.	Feeder Chart	1	-do-	24.10.1972	-do-	2000/-	-do-	3	113
68.	Iron Board	2	-do-	24.10.1972	-do-	2000/-	-do-	3	114
69.	Photo camera	3	-do-	24.10.1972	-do-	2000/-	-do-	3	115
70.	Iron Cage 187	15	-do-	24.10.1972	-do-	2000/-	-do-	3	116
71.	Iron Cage 187	1	-do-	24.10.1972	-do-	2000/-	-do-	3	117
72.	Iron Cage 187	1	-do-	24.10.1972	-do-	2000/-	-do-	3	118

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FORM GFR 17
 (See clause (iii) of Government of India's Decision (1) under Rule 124)
 Report of Surplus, Obsolete and Unserviceable Stores for Disposal
 WHICH has no Book Value

1.	2.	3.	4.	5.	6.	7.	8.	Remarks Location of Stock	Stock Position Regis. No.	Page No.
73.	Bicycle (Hind)	1	8 Yrs	24.10.1972	Public Auction	RRR	GPF	3	121	
74.	Stair Case	1	24.10.1972	24.10.1972	-do-	RRR	Setbari	3	122	
75.	Wooden Cage	1	-do-	24.10.1972	-do-	RRR	-do-	3	124	
76.	Iron Cabinet	1	-do-	24.10.1972	-do-	RRR	-do-	3	126	
77.	Cash Box (Small)	1	-do-	24.10.1972	-do-	RRR	-do-	3	128	
78.	Egg Scale of Erading	4	-do-	24.10.1972	-do-	RRR	-do-	3	129	
79.	Harrison Scale of 24	1	-do-	24.10.1972	-do-	RRR	-do-	3	130	
80.	Beam Scale	1	-do-	24.10.1972	-do-	RRR	-do-	3	131	
81.	Bedroom Scale with chain	1	-do-	24.10.1972	-do-	RRR	-do-	3	132	
82.	Scale 24" with	1	-do-	24.10.1972	-do-	RRR	-do-	3	133	
83.	Scale 24" with	1	-do-	24.10.1972	-do-	RRR	-do-	3	134	
84.	Scale 24" with	1	-do-	24.10.1972	-do-	RRR	-do-	3	135	

11/20/72

FORM GFR 17
 (See clause (iii) of Government of India's Decision (i) under Rule 124)
 Report of Surplus, Obsolete and Unserviceable Stores for Disposal
 which has no book value

1.	2.	3.	4.	5.	6.	7.	8.		
							Particulars of Stores	Quantity/ Weight	Book Value/ Original purchase price
85	Dissecting Case	1	—	24.10.1972	Public Auction	Scrap	EPF	3	136
86	Iron Board	3	—	24.10.1972	-do-	Scrap	-do-	3	137
87	Teshing Hamp	2	—	24.10.1972	-do-	Scrap	-do-	3	138
88	Dealer stand	1	—	24.10.1972	-do-	Scrap	-do-	3	139
89	Pick Axe	1	—	24.10.1972	-do-	Scrap	-do-	3	140
90	Trolley (Hard Cart trolley)	1	—	24.10.1972	-do-	Scrap	-do-	3	141
91	Reaching Tray	3	—	24.10.1972	-do-	Scrap	-do-	3	142
92	Folding Chair (Wooden)	96	7Yrs	24.10.1972	-do-	Scrap	-do-	3	144
93	Scale string	1	—	24.10.1972	-do-	Scrap	-do-	3	145
94	Steeling Bar cum rod	1	—	24.10.1972	-do-	Scrap	-do-	3	146
95	—	—	—	24.10.1972	-do-	Scrap	-do-	3	147
96	—	—	—	24.10.1972	-do-	Scrap	-do-	3	148
97	—	—	—	24.10.1972	-do-	Scrap	-do-	3	149
98	—	—	—	24.10.1972	-do-	Scrap	-do-	3	150
99	—	—	—	24.10.1972	-do-	Scrap	-do-	3	151
100	—	—	—	24.10.1972	-do-	Scrap	-do-	3	152

1972
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FORM GFR 17
 (See clause (iii) of Government of India's Decision (i) under Rule 124)
 Report of Supplies, Obsolete and Unserviceable Stores for Disposal
 which has to Book Value

1.	2.	3.	4.	5.	6.	7.	8.	Remarks	Page No.
Particulars of Stores	Quantity/ Weight	Book Value/ Original purchase price	Condition and year of purchase	Mode of disposal (sale, public auction or otherwise)	Reserve price	Location of stock	Stock No.	Page No.	
96 ✓ Incubator Detail	4		1974	Public Auction	Scrap	GPI Satbari	3	173	
99 ✓ Ceiling Fan.	22 /		Oct. 1976	-do-	Scrap	-do-	3	184	
100 ✓ Duplicating Machine	1		2.6.1983	-do-	Scrap	-do-	3	181	
101 ✓ Brief Case	3		3 Yrs	-do-	Scrap	-do-	3	197	
102 ✓ Helmet	1		life not over	-do-	Scrap	-do-	3	198	
103 ✓ Milcon Big	1		-do-	-do-	Scrap	-do-	4	142	
104 ✓ Refrigerator (Alwine)	1		-do-	-do-	Scrap	-do-	4	142	
105 ✓ Refrigerator (Revinor)	1		-do-	-do-	Scrap	-do-	4	142	
106 ✓ Geeser	1		-do-	-do-	Scrap	-do-	4	142	
107 ✓ Milcon small	10		-do-	-do-	Scrap	-do-	4	142	
108 ✓ Motor scope	1		-do-	-do-	Scrap	-do-	4	142	
109 ✓ Temp.	2		-do-	-do-	Scrap	-do-	4	142	
110 ✓ Temp.	2		-do-	-do-	Scrap	-do-	4	142	

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FORM GFR 17
 (See clause (iii) of Government of India's Decision (i) under Rule 124)
 Report of surplus, obsolete and unserviceable stores for disposal
 which has no book value

1.	2.	3.	4.	5.	6.	7.	8.		
							Particulars of Stores	Quantity/ Weight	Book Value/ Original purchase price
111	Trolley	1			Public Auction		GP F Satbari	4	142
112	Harrow	1			-do-		-do-	4	142
113	Cultivator	1			-do-		-do-	4	142
114	Hand Surface	1			-do-		-do-	4	142
115	Jeep Trolley	1			-do-		-do-	4	
116	Kabed	25	40	Jan. 1930	-do-	2500/-	-do-	4	2
117	Feeder Round type	40		Jan. 1930	-do-		-do-	4	3
118	Seeder	5		Jan. 1930	-do-		-do-	4	3
119	Drum for mixing	4		Jan. 1930	-do-		-do-	4	3
120	Grinder hand driven	1		Jan. 1930	-do-		-do-	4	3
121	Special mach. Appli-	1		Jan. 1930	-do-		-do-	4	3
122	Grinder hand	1		Jan. 1930	-do-		-do-	4	3
123	Drum for mixing	2		Jan. 1930	-do-		-do-	4	3

W.I. 10/10/70

FORM GEN 17

(See clause (iii) of Government of India's Decision (i) under Rule 124)
Report of SURPLUS, Obsolete and Unserviceable Stores for Disposal
which has no book value

17/10

10

1.	Particulars of Stores	Quantity/ Weight	Book Value/ Original purchase price	Condition and year of purchase	Mode of disposal (sale/public auction or otherwise)	Reserve price	Remarks	
							Location of stock	Stock position Regis. No. Page No.
124	Torch Plastic	5	Received from A.G. Moti Bagh			Scrap	4	430
125	Generator	1	-----	2-7-1997	Impounded	-	4	141
126	Wall Clock	1	-----	2.7.1997		Scrap	4	127

FORM GEN 17
 (See Clause (iii) of Government of India's Decision (i) under Rule 124)
 Report of surplus Obsolete and serviceable Stores for Disposal
 which has book value

1.	2.	3.	4.	5.	6.	7.	8.	9.
Particulars of Stores	Quantity/ Weight	Book Value/ Original purchase price	Condition and Year of purchase	Mode of disposal (sale, public auction or otherwise)	Reserve Price	Location of Stock	Remarks Stock Position	Page No.
1. Grower Feeder	5	36/- each	31.3.96	Public auction	18-00	GPB Satbari		112
2. Hanging Feeder	5	165/-each	31.3.96	Public auction	82-50			112
3. Auto Wateror	5	24/-each	31.3.96	Public auction				112
4. Grower Feeder	100	36/-each	31.3.96	Public auction				114
5. Hanging Feeder	150	165/-each	31.3.96	Public auction				114
6. Automatic Wateror	100	24/- each	31.3.96	Public auction				114
7. Hanging Feeder	100	245/- each	8.9.97	Public auction				114
8. Drinker with Jali	100	65/- each	8.9.97	Public auction				133
9. Khurchara	2	50/- each	17.2.98	Public auction				133
10. Chick Boxes	555	11/- each	31.3.96	Public auction				136
11. Cement	2	600/- each	31.3.95	Public auction				156
12. P. S. Motor	3	1600/- each	26.3.95	Public auction				156

Ammechur B
 Total 11 items - 123
 1 page

(See clause (iii) of Government of India's Decision (I) under Rule 124)
 Report of Surplusy and Serviceable Stores for Disposal.
 WHICH HAS NO BOOK VALUE

FORM GFR 17

15/2

Total 142
 Page - 1

Item No.	Particulars of Stores	Quantity/ Weight	Book Value/ Original Purchase Price	Condition and year of purchase	Mode of disposal (sale, public auction or otherwise)	Reserve price	Remarks	
							Location of Stock	Stock Position Regis No. Page No.
1.	Milk cane big	4	-	-	Public Auction	Scrap	GPF Satbari	4 142
2.	Sexing Machine	1	-	1980	-do-	Scrap	-do-	4 7
3.	Egg Testing Lamp	1	-	1980	-do-	Scrap	-do-	4 8

6

(See clause (iii) of Government of India's Decision (i) under Rule 124)
 Report of Surplus, Obsolete and Serviceable Stores for Disposal
 which has book value to be transferred to A.H. Deptt.

FORM GFR 17

5
 14/2
 Page - 2
 11/11/24

Sl. No.	Particulars of Stores	Quantity/ Weight	Book Value/ Original purchase price	Condition and Year of Purchase	Mode of disposal (sale, public auction or otherwise)	Reserve price	Remarks	
							Location of store	Stock position Regis. No. Page No.
1.	Bucket	12	70/-each	29.3.97	to be transfer to A.H. Deptt.	-do-	G.P.F. Sathari	118, 119
2.	Calculator	2	321.75 each	4.4.97	-do-	-do-	-do-	121
3.	Locks	12	35/- each	15.1.98	-do-	-do-	-do-	136
4.	Locks	4	98/-each	31.8.95	-do-	-do-	-do-	102
5.	Locks	12	38/- each	31.8.95	-do-	-do-	-do-	104
6.	Locks	12	35.50 each	26.2.96	-do-	-do-	-do-	108
7.	Submersible Pump Set	1	18862/-	12.2.93	-do-	-do-	-do-	64
8.	Brief case	1	490/-	26.3.95	-do-	-do-	-do-	29
9.	Black board	1	550/-	31.1.93	-do-	-do-	-do-	23
10.	Opera book case	1	1590/-	21.3.12	-do-	-do-	-do-	12
11.	Aluminum stool	1	2193/-	31.3.12	-do-	-do-	-do-	18

643.5
 420.0
 392.0
 456.0
 416.0
 18862.0
 490.0
 650.0
 1598.0
 2198.0

(See clause (iii) of Government of India's Decision (i) under Rule 124)
 Report of surplus, obsolete and serviceable stores for disposal
 which has book value to be transferred to A.P. Deptt.

FORM GFR 17

13/4

2

Item No.	Particulars of Stores	Quantity/Weight	Book Value/Original purchase price	Condition and year of purchase	Mode of disposal (sale, public auction or otherwise)	Reserve price	Remarks		
							Location of stock	Stock position Pegs No. Page No.	
12.	Clerk Table	1	1012/-	31.3.92	do-	do-	4	58	1012.00
13.	Chairs	100	245/- each	31.3.92	do-	do-	4	58	24500.00
14.	Wall Clock Electro	1	275/-	30.3.84	do-	do-	4	17	875.00
15.	Almirah big	2	433.40 each	30.7.70	do-	do-	2	55	866.80
16.	Almirah big	1	285/-	19.2.73	do-	do-	3	68	285.00
17.	Almirah big	1	365/-	15.3.74	do-	do-	3	68	365.00
18.	Office Table	2	187.50 each	15.3.74	do-	do-	3	25	375.00
19.	Office Table	1	140/-	30.1.69	do-	do-	2	70	140.00
20.	Officer's Table	2	520.71 each	20.3.80	do-	do-	4	10	375.00
21.	Clerk Table	2	363.06 each	20.3.80	do-	do-	4	10	140.00
22.	Tap Electro, ic	15	10/- each	15.1.98	do-	do-	6	57	1041.42
23.	Tube Electric	10	37.50 each	15.1.98	do-	do-	6	56	726.12
24.	Emb 200 W	45	19.50 each	15.1.98	do-	do-	6	57	150.00

375.00
 877.50
 1041.42
 726.12
 150.00

3

120

105 files: 8

pages - 1

(See clause (iii) of Government of India's Decision (1) under Rule 124)
Report of surplus, obsolete, obsolete book value to be transferred to A.H. Deptt.

FORM GFR 17

ITEM NO.	Particulars of Stores	Quantity/ Weight	Book Value/ Original purchase price	Condition and Year of purchase	Mode of disposal (sale, public auction or otherwise)	Reserve Price	Remarks	
							LOCATION OF STORE	Stock Position Regis No. PAGE NO.
1.	Therma meter	11	-	1980	to be transfer to A.H. Deptt.	-do-	G.P.F. Satbari	4 100
2.	Waste paper bucket	15	-	2.7.97	-do-	-do-	-do-	4 123
3.	Wall Clock	3	-	2.7.97	-do-	-do-	-do-	4 127
4.	Cable Call bell	4	-	2.7.97	-do-	-do-	-do-	4 128
5.	Table Lamp	2	-	2.7.97	-do-	-do-	-do-	4 129
6.	Safe Godrej	1	-	23.10.72	-do-	-do-	-do-	3 130
7.	Office Chairs	4	-	22.9.72	-do-	-do-	-do-	3 131
8.	Table Stacker	3	-	1.7.98	-do-	-do-	-do-	3 132

Handwritten notes at top left: "11/5/98", "to be used for", "reference", "D.S.", "14/5/98", "P.S.", "16/5/98".

Handwritten note at top right: "Annexure - C 2/c".



CONFIDENTIAL

It has been decided to wind up the Government Poultry Farm, Satbari, New Delhi with immediate effect. Consequently, the process for dismantling the farm being initiated forthwith. The deployment of staff may be reduced to a bare minimum by posting them elsewhere on regular/diverted capacity. Only the bare minimum staff required for maintenance of the poultry farm and protection of the farm land be kept at the farm. Initiative should be taken to sell the entire live stock immediately except those live stock which cannot be sold due to age factor. It may be also ensured that no fresh purchases are made of the live stock.

Compliance report may be furnished to the undersigned by 2.00 PM today for onward transmission to Development Commissioner.

Handwritten signature: "Ramesh Tiwari" (RAMESH TIWARI)

BY. DEVELOPMENT COMMISSIONER

Dy. Director (Animals Husbandry)

2/c

Detail of office & salary expenditure from 1998-2010

Year	Expenditure Rupees in thousand
98-99	Rs.3752
99-2000	Rs.3626
2000-01	Rs.3466
01-02	Rs.3454
02-03	Rs.3454
03-04	Rs.3464
04-05	Rs.4020
05-06	Rs.4203
06-07	Rs.4089
07-08	Rs.4094
08-09	Rs.5912
09-10	Rs.6501
Total	Rs.50035