

Subject: Internal Audit report on the accounts of Project Officer (IADP), Development Department, Govt. of NCT of Delhi, MSO Building, New Delhi for the period 2012-13 to 2014-15.

INTRODUCTION

The accounts of Project Officer (IADP), Development Department, Govt. of NCT of Delhi, MSO Building, New Delhi for the period 2012-13 to 2014-15 were test audited by Audit Party No. XI during the period 31/08/15 to 11/09/15 comprising of Shri Mohinder Kumar, I.A.O , Sh. Harish Chandra, A.A.O. and Sh. Purushottam Lal, Grade-III (DASS).

AIMS AND OBJECTIVES:-

The PO (IADP) unit under Development Department has been assigned responsibility of improving the harvesting conditions to the farmers of NCT of Delhi. It has responsibility to arrange/ provide machinery, quality seeds, farming techniques to the farmers. The unit under Development Department is actively engaged in overall farming assessment, monitoring, protection of crops through awareness rising among the farmers of Delhi. It also provides latest technological know-how through training and extension. The unit has also been empowered by the Govt. of India to release newly developed crop varieties duly identified by variety identification committee of Indian Agricultural Research Institute for cultivation in NCT of Delhi.

The unit under Development Department is actively involved in following activities:-

- Department organise sharing information regarding new farming instruments, goods, and its important utilities, like seeds and techniques.
- Creating awareness among farmers and villagers for adaptation new techniques of cultivation.
- More cultivation, harvesting improves Delhi's harvesting production equivalent to neighbouring states.

The following Officers / Officials served as HOD / HOO / DDO / Cashier during the period from 01.04.12 to 31.03.15:

Head of the Department

Sh. Ved Prakash, Pr. Secretary-cum-Dev. Commissioner	01.08.2011 to 28.02.2013
Sh. Sanjeev Kumar, Secretary-cum-Dev. Commssioner	01.03.2013 to 26.07/2013
Sh. Arvind Ray, Secretary-cum-Dev. Commssioner	26.07.2013 to 03.02.2014
Sh. Dharam Pal, Secretary-cum-Dev. Commssioner	03.02.2014 to 04.03.2014
Sh. Puneet Goel, Secretary-cum-Dev. Commssioner	04.03.2014 to 23.12.2014
Sh. Dr. A. C. Verma, Secretary-cum-Dev. Commssioner	31.12.2014 to 31.03.2015

Head of the Office

Sh. A. P. Saini, Fruit & Vegetable Specialist	01.01.2012 to 16.08.2012
Sh. K. K. Mathur, Agronomist	16.08.2012 to 29.11.2012
Sh. Kaushal Kishore, PO(IADP)	11.12.2012 to 20.03.2015
Sh. A. P. Saini, PO(IADP)	20.03.15 to continue

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Sh. A. P. Saini, Fruit & Vegetable Specialist	01.01.2012 to 16.08.2012
Sh. K. K. Mathur, Agronomist	16.08.2012 to 29.11.2012
Sh. S. K. Mudgal, Superintendent	11.12.2012 to 03.06.2013
Sh. Sadhna Sharma, AAO	04.06.2013 to 15.07.2015
Sh. Hira Lal, Superintendent	15.07.2015 to continue

Cashier

Sh. Harish Chand, LDC	24.04.2008 to 05.09.2012
Sh. Devender Kumar, UDC	05.09.2012 to 05.05.2013
Sh. Chain Singh, UDC	06.05.2013 to continue

Budget Allocation and expenditure of the year 2012-13 to 2014-15

Rs. in thousands

Year	Plan		Non Plan	
	Allocation	Expenditure	Allocation	Expenditure
2012-13	Nil	NA	23537	21839
2013-14	Nil	NA	23725	21750
2014-15	Nil	NA	29200	24752

Statutory Audit:

Statutory Audit of the PO (IADP), Dev. Deptt., 11th Floor, MSO Building, I.P. Estate, New Delhi-02, has been conducted by AG, Audit, Delhi upto FY 2008-09.

Vacancy Statement As on 31/03/2015

S. No	Name of Post	No. of Post Sanctioned	No. of Post Filled	No. of Post Vacant
	Group – A			
1	Project Officer (IADP)	01	01	-
	Group B			
2	AAO	01	01	-
3	A.A.E.	01	-	01
4	Agronomist	01	-	01
5	Seed Analyst	01	-	01
	Group C			
6	Sr. Demonstrator	01	01	-
7	Demostrator	02	02	-
8	Technical Assistant	01	01	-
9	Farm Assistant	01	01	-
10	Seed Testing Asstt.	01	01	-
11	Lab. Assistant	01	01	-
12	Driver	02	02	-
13	Driver- cum-Mechanic	01	01	-

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14	Tractor Driver-cum-Mechanic	08	01	07
15	Fieldman	05	03	02
16	Labour	35	27	08
17	Beldar	01	01	-
18	Chowkidar	02	01	01
19	Chowkidar-cum-messenger	02	-	02

S. No	Name of Post	No. of Post Sanctioned	No. of Post Filled	No. of Post Vacant
20	UDC	04	03	01
21	LDC	04	01	03
22	Store Keeper	02	-	02
23	Typist-cum-Clerk	01	-	01
24	Store Keeper-cum-Accountant	01	-	01
25	Stenographer II	01	-	01
26	Stenographer III	03	-	03
27	Peon	04	-	04
Total		88	49	39

Maintenance of Records.

The maintenance of records of the Project Officer (IADP), Development Department, Govt. of NCT of Delhi, MSO Building, New Delhi for the audit period 2012-13 to 2014-15 was found satisfactory subject to observation made in current audit report and in test audit notes.

OLD AUDIT REPORT.

There were 05 Audit Paras outstanding with recovery of Rs. 3648 for the period 2007-09. The Department has submitted reply to all 05 outstanding Audit Paras but reply is not satisfactory except for Audit Para No.4 which has been settled on the basis of documents furnished by the department. Remaining 4 audit Paras have been incorporated in the current audit report in Part- I (Old audit report).

Details of Old Audit Para

Year	No of paras Pending	Para Settled	No of Para pending	Remarks
2007-09	5	1	4	
Total	5	1	4	

Current Audit Report

During the course of current audit, 17 audit memos were issued. Out of 17 memos, 7 were Record Memo and 10 were observation memo's highlighting various irregularities. In compliance of Audit Memos, the unit has submitted reply of Audit Memos. On perusal of the same, No observation Memo has been settled hence remaining 10 Observation Audit Memos have been converted into 3

25

Paras (including 1 Record memo, memo No.13 & 15 have been clubbed together and Memo no.16) and 7 TANs are incorporated in the current Audit Report.

Details of current Recovery:-

<u>Para No</u>	<u>Recovery pointed out</u>	<u>Amount recovered</u>	<u>Balance to be recovered</u>	<u>Remarks</u>
1A	21,226	Nil	21,226	Audit Memo No.13
1B	5,400	Nil	5,400	Audit Memo no 15
Total	26,626	Nil	26,626	

The internal Audit report has been prepared on the basis of the information/records furnished and made available by the Project Officer(IADP),Development Department, Govt of NCT of Delhi, MSO Building, New Delhi, for the audit period 2012-13 to 2014-15. The audit disclaims any responsibility for any misinformation and/or non information on the part of Auditee.


(Mohinder Kumar)

IAO,Audit Party No.XI

29

**INTERNAL AUDIT REPORT IN RESPECT OF I.A.D.P. UNIT,
DEVELOPMENT DEPTT.**

FOR THE YEAR 2007-08 & 2008-09

8-1
PARA NO. 01 (Ref. Memo No.-2, 2 A, B)

SUB:- Performance/Output of the I.A.D.P. Unit.

In order to provide intensive and extensive support to the agri-horticulture production, the Govt. of India launched a scheme known as "Intensive Agriculture Development Programme" (IADP) during the year 1964-65 for increasing production and productivity of all agri-horticulture crops. Under this IADP Programme, the work specific schemes were introduced for taking care of all aspects under agriculture and with the passage of time these schemes have been modified and implemented. These schemes were introduced to provide services to the farmers, transfer of technology, assistance etc. being Welfare State.

The scheme which were introduced during that period to supplement the existing schemes are as under:-

1. **Crop Production:-** to popularize the latest technology among the farmers for increasing the production and productivity.
 2. **Soil Reclamation:-** In order to improve the fertility of the soil, the reclamation of the soil with use of soil amendment is a continuous process and this activity is being seen by the Head of Office (ASC) Unit located at Barwala
 3. **Establishment of Seed Testing Laboratory:-** In order to check the quality of the seed, the unit is having a Seed Testing Laboratory located at Barwala, Delhi-39 which undertakes the testing of seeds. The Seed Testing Laboratory has been notified as a State Seed Testing Laboratory w.e.f. 1998 under the Seed Act 1966. **With regard to progress of the scheme, the unit has replied that 2006 no. of samples were tested during the financial year 2007-08 and 1716 no. of samples were tested during the financial year 2008-09.**
 4. **Agriculture Engineering:-** The use of farm machinery plays very important role in agriculture production and keeping in view of the agriculture engineering was introduced. **Under this scheme earlier there were 12 tractors, and 4 combine but with the passage of time, the scheme unit have only 5 tractors.**
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5. **Composite Demonstration Scheme:-** In order to strengthen the crop production, the Composite Demonstration Scheme was introduced during the year 1990 for effective transfer of technology through demonstration but the same has been discontinued as per the direction of the Planning and Finance Deptt. Govt. of Delhi. However, staffs are being utilized for transfer of technology among farmers, forecasting of weather etc. etc.
5. **The Seed Act, 1966:-** The Seed Act, 1966 to check the quality was allotted to the Deptt. as additional duties under which the progress of last two years is as under:-

- i) Applications have been received for grant of new seed license

Year	Application Received	License Issued
2007-08	40	40
2008-09	43	43
Total number of license issued upto 31-03-09		683
Total no. of license in working/existing on 31-03-09		305

- ii) **Period of renewal of seed license is 3 years.** Application for renewal is as under:-

Year	Considered	Rejected
2007-08	92	Nil
2008-09	73	Nil

- iii) **Testing of Seed Samples at Seed Testing Lab**

Year	No. of samples drawn	Sub Standard	Court Case File
2007-08	148	03	03
2008-09	128	04	04

Out of the above mentioned schemes it has been revealed that Agriculture Engg. has not been progressing and there is no fixed/targeted motto of the scheme to run effectively/supportively for the benefits of the farmers and Composite Demonstration Scheme was discontinued due the reasons best known to the Deptt.

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82

22

PARA NO. 02 (Ref. Memo No.15 Dated 15-7-09)

SUB:-“Infrafructuous expenditure on “Composite Demonstration Scheme” due to Closure of the scheme since 2002-03 and much scope of economy in form of man-power”.

The scheme “**Composite Demonstration**” on fertilizers, seeds and pesticides was started from 1997-98 on the fields of General and Schedule Caste farmers. The plots were laid out of on the farmer’s fields with balanced use of fertilizers and latest improved varieties of field crops such cereals, pulses and vegetables. The main objective of the scheme was to educate and convince the farmers for adoption of improved agriculture packages of pesticides, use of high yielding varieties of cereals, pulse, oil seeds and vegetable, plan protection measures for increased agriculture production per unit of time and per unit of area. For this purpose, the seeds, fertilizers and pesticide were distributed free of cost to the farmers of Delhi through the office of the Block Development Officers. This scheme continued till **2002-03** but even after the closure of the scheme, the budget has been sanctioned and expenditure made on the salaries of the staff of this scheme. The total expenditure on the salaries of the staff and misc. expenditure since closure of the scheme works out to **Rs. 56.49 lakhs** as detailed below:-

(Rs. In lakh)		
Year	Budget Sanctioned	Actual Expenditure
2003-04	8.00	7.41
2004-05	8.90	8.81
2005-06	Not given	8.98
2006-07	2.80	2.71
2007-08	14.81	11.02
2008-09	23.10	17.56
Total		56.49

Even after the closure of this unit, 7 persons were still on the sanctioned strength of this scheme and drawing salaries from this scheme. Though, it has been intimated that except Senior Demonstrator in the scale of Rs. 5500-9000 and a Field man were still working in this scheme, others have been working in the diverted capacity. Moreover, it is not understood how the expenditure on the scheme all of a sudden enhanced to Rs. 11.02 lakh in the year 2007-08 comparatively to the expenditure of Rs. 2.71 lakh for the year 2006-07 after closure of the scheme.

The standard reply of the department was that the budget provision was made and expenditure incurred on pay and allowances of the staff to avoid legal complications. The reply of the deptt. is not satisfactory and keeping in view the expenditure figure of 2006-07 and record of the deptt. as a whole it has been revealed that sanction of budget and expenditure on the closed scheme since more than 7 years is infructuous expenditure and there is much scope of economy in form of man-power. The necessity/allocation of the man-power is required to be properly assessed in various schemes of the unit.

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PARA -3 (Ref. Memo No.-15 & 16 Dated 15-7-09 and 16-07-09)

Sub:- **“Infructuous Expenditure on “Agriculture Engg.” Scheme.”**

A. **Loss due to not maintaining of Proper record of hiring of vehicles and outstanding amount against other units and Deptt.**

IADP maintains five tractors under the Scheme “Agriculture Engg.” to provide services basically to small farmers. It also hires out tractors to other government departments and other schemes of the unit. Log Books of all these five tractors and details of hiring of vehicles disclosed that there is **no proper record of outstanding amount** against other department /other units of Development Deptt. and as a result **an amount of Rs. 3,29,148/- is outstanding** on behalf of other Deptts as per information furnished to audit. No. efforts, after raising the bills, were made by the Deptt. to recover the amount. Immediate steps need to be initiated to recover the pending amount under intimation to audit.

In so far as the outstanding amount against other units of the Development Deptt. is concerned, it has been observed that these tractors have been utilizing frequently for other purpose/work of the deptt. **Since the scheme has already been showing slow progress and these tractors have not been utilizing for the purpose i.e. providing services basically to small farmers, the very purpose of the scheme has been defeated and all these tractors have been providing servicing for hiring of vehicles to other deptt/ other schemes of unit, a proper record of revenue received and steps required for their timely deposited into Govt. Account is very essential.**

B. **“Loss due to non-revision of hiring charges rates and charging normal rates on hiring of vehicles used for commercial purpose.”**

Intensive Agriculture Development Programme (IADP), a unit of the Development Department of Govt. of NCT of Delhi has been running a scheme titled “ Agriculture Engineering”. Under the scheme services of tractors are provided to farmers on nominal hire charges for completing agricultural operations in time in order to achieve optimum production of crops. **The basic objective of fixing the rates is to recover the actual cost of providing service to small farmers who cannot afford to maintain their own tractors. At the same time the scheme was not intended to earn any profit.**

As per the records available hiring charges rates were revised last in June 2000. In an economic environment where prices are rising every day, the rates fixed in the year 2000 are not justifiable. Thus non-revision of hiring

charges rates resulted in loss to the Department. Moreover, the Deptt. has been charging the same rates i.e. nominal rates fixed for the welfare of the farmers from other units and Deptt. on account of hiring of vehicles which further adds loss to the particular scheme. Reasons for not-revision of hiring charges rates and charging nominal rates on vehicles used for commercial purpose may be explained.

C. Loss due to Limited Work under Agriculture Engineering scheme:-

Under this scheme earlier there were 12 tractors and 3 combine but with the passage of time, the scheme unit have only 5 tractors where as earlier machinery have been condemned and disposed off. **With regard to reasons for slow progress of scheme the department has replied that due to increasing of tractor at the farmers level there is limited work under this scheme. Further, reason for slow progress is that the tractor with driver is placed at the disposal of BDO's who do not take any interest and moreover, the driver is being used for running of office Jeep. However the unit has already four drivers for official purpose and the unit has only one Jeep.**

D. Infractionous Expenditure on the repair of Tractors.

During the scrutiny of Log Book and other connective record of the 5 tractors of the Agriculture Engg. Scheme, it was noticed that the tractors remained off the roads and no work has been done by these tractors though huge expenditure has been incurred on repairing and POL etc. Details of work and revenue received from Agriculture Engg. Scheme as provided by the Department for the year 2008-09 is as under:-

S. N.	Tractor No.	Date of purchase	Hours	Revenue	Expenditure		Total
					Repair	POL	
1.	DHL 9738	14-2-78	341 h.	31,255/-	23,477/-	41,079/-	64,556/-
2.	DHL 9737	14-2-78	73 h.	8,130/-	4,349/-	7,592/-	11,941/-
3.	DHG 9644	13-2-74	148 h.	20,360/-	11,827/-	17,908/-	29,735/-
4.	DNU 9803	31-3-78	----	----	2,437/-	-----	2,437/-
5.	DEL 9705	18-12-87	NIL	NIL	NIL	NIL	-----

As per the History Sheet and record of Log Book of Tractor No. DEL 9737 it was noticed that the tractor remained off the Roads w.e.f August 06 to March 08. DHG 9803 & DEL 9705 remained off the roads / no work was done for more than 3 years. The expenditure incurred on tractor No. DHL 9738 and DHG 9644 is more than Revenue receipt though no tractor has been utilized for providing services to farmers for completing Agriculture operation in time in order to achieve optimum production of crops.

Proper allocation of man-power

Scrutiny of records pertaining to functioning of all the 3 units (IADP, Plant Protection, PO(MC)) it has been observed that there is no proper record of exact expenditure incurred and revenue received by each unit. The various schemes have lost their soul and teeth. The Deptt. has lost its objective while functioning on these schemes. Scrutiny of records of sanctioned strength with reference to progress of the various schemes, it was observed that many schemes of the units have not been functioning properly or showing slow progress for many years, but the Deptt. has not initiated any step to divert the staff properly. The necessity/allocation of man-power is required to be properly assessed for smooth functioning of the existing schemes.

PARA NO-04 (Ref. Memo No 14 Dated : 16-7-09)

Sub:- Fixation of pay and granting of Increments.

Govt. of India, Ministry of Finance vide Om No. F. No. 01/01/2008-IC/dt. 29/01/2009 have given clarification regarding rounding of amount while granting Increments after implementation of 6th Pay Commission. The clarification given is as under:-

“In the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a Rupees or more should be rounded off to next multiple of 10. To illustrate, if the amount of increment comes to Rs. 1900.70 paise, then the amount will be rounded off to Rs. 1900; if the amount of Increment works out to be Rs. 1901, then it will be rounded off to Rs. 1910.

Therefore on checking of pay fixation of the officials of IADP Unit, it has been noticed that the rounding of amount arrived after granting increment @ 3% is incorrect. The pay fixation in the following cases/officials should be as under:-

S. No.	Name & Designation	Pay Fixed as on	Pay to be Fixed	Recovery upto 30-06-2009
1.	Sh. Prem Chand, Labour	Rs. 7020.00 (as on 01/07/08)	Rs.7010.00	Rs. 168.00
2.	Smt. Gopi Devi, Non-Peon	Rs. 5240.00 (as on 01/07/07)	Rs.5230.00	Rs. 300.00
3.	Ms. Karam Rani	Rs. 7020.00 (as on 01/07/08)	Rs.7010.00	Rs. 168.00
4.	Ms. Uma, Labour	Rs. 7020.00 (as on 01/07/08)	Rs.7010.00	Rs. 168.00
5.	Sh. Vinod Kumar, FCW	Rs. 7020.00 (as on 01/07/08)	Rs.7010.00	Rs. 168.00
6.	Sh. Raj Kumar, Labour	Rs. 7020.00 (as on 01/07/08)	Rs.7010.00	Rs. 168.00

7.	Sh. Rajender Prasad, Labour	Rs. 5260.00 (as on 01/07/06)	Rs.5250.00	Rs. 420.00	✓
8.	Sh. Hira Lal, Labour	Rs. 7020.00 (ason01/07/0	Rs.7010.00	Rs.168.00	✓
9.	Sh. Shiv Ram, Labour	Rs. 7020.00 (as on 01/07/08)	Rs.7010.00	Rs. 168.00	✓
10.	Mohd. Jamil, Beldar	Rs. 7090.00 (as on 1/07/06)	Rs.7080.00	Rs. 120.00	✓
11.	Sh. Narain Manjhi, Agri. Mukkadam	Rs. 8080.00 (as on 01/07/08)	Rs. 8070.0	Rs. 180.00	✓
12.	Sh. Dalbir Singh, Sr. Demonstrator	Rs. 15670.00 (as on 01/07/06)	Rs.15660.0 0	Rs. 432.00	✓
13.	Sh. Babu Ram, Labour	Rs. 5260.00 (as on 01/07/06)	Rs.5250.00	Rs. 420.00	✓
14.	Sh. Ram Naresh, Labour	Rs. 7020.00 (as on 01/07/08)	Rs.7010.00	Rs. 168.00	✓
15.	Sh. R.C. Bhardwaj, JAO	Rs. 13760.00 (as on 01/07/06)	Rs.13750.0 0	Rs. 432.00	✓
Total Recovery				Rs. 3648.00	

The pay may of above mentioned officials be fixed accordingly and an amount of **Rs. 3648/-** may be recovered under intimation to audit after due reification. Similar action may be taken in all other such cases..

17

PARA NO. 05

Ref. Memo No 11, Dated 14-7-09

Sub:- A. Irregularities in maintenance of non-consumable / property register

A test check of stock Registers for the period 2007-08 to 2008-09 revealed the following discrepancies /shortcomings

Consumable and non-consumable articles have been entered in one stock register and the balances of non-consumable articles have been reduced to nil after issue, which is irregular. A separate stock register for non-consumable articles may be maintain and all the non-consumable items may be transferred in the register and their balances may be restored as the balances of non-consumable items shall be reduced to nil only after condemnation as per rules. Further both the register are opened without taking previous balances. Therefore, both the register may be prepared separately with previous balances if any.

B. Physical verification / Condemnation Process :

Physical verification of non-consumable items/ property has not been made for more than 25 years. **The unit has not initiated any steps to condemn the obsolete / surplus /condemned items for more than 20 years.** Therefore, the property items have been reducing its value with the passage of time. Physical verification of non-consumable items / property items may be carried-out and a list of condemned items may be prepared. A Condemnation Board may be constituted and items declared condemned by the Condemnation Board be auctioned. Steps initiated with regard to condemnation process may be initiated to Audit.

TEST AUDIT REPORT

TAN No 01

(Ref Memo No.10 Date 14-7-2009)

Sub:- Non- Furnishing of fidelity Bond.

As per Rule 275(1) of GFR every Govt. Servant who actually handles cash or stores shall be required to furnish security for such amount and in such form as central Govt. and Administration may prescribe according to the circumstances and conditions in each case.

It has been observed that the cashier of this office has not furnished security bond (fidelity Bond) as required under Rules. The same may be obtained from the official concerned under intimation to audit.

TAN NO. 02

Memo. 12

Dated: 15-7-09

Sub: Underutilization of Budget of I.A.D.P. Unit, Dev. Deptt.

During scrutiny of Budget and Expenditure for the year 2007-08 and 2008-09, it has been observed that the Budget allocation was underutilized and there were savings of more than 25% as per detailed as under :

<i>(in Thousand)</i>			
YEAR	BUDGET	Expenditure up to year ending	Saving
2007-08	13570	11143	2427
2008-09	22008	16043	5965

Reasons for under utilization of Budget and surrendering of funds before the close of the financial year were required but the reply submitted by the unit is not satisfactory.

TAN NO. 03 (Ref Memo. No. 10 Dated 14-7-2009)

Sub:- Verification of qualifying Service.

Rule 32 (1) of CCS (Pension) Rule 1972 provides that the Head of Office in consultation with the Accounts officer shall verify the service rendered by a Government Servant who has completed 25 year of service or within 5 years of retirement determine the qualifying service and communicate to him/her the period of qualifying service so determined.

The above requirement was not found completed in the following cases.

15

S.N.	Name of Employees	Designation	D.O.B.	D.O.A.	D.O.R.
1.	Sh.Y.S.Chauhan	UDC	03-03-1950	07-08-1970	31-03-2010
2.	Sh.Brahama Nand	Tractor river	23-7-1951	20-11-1969	31-07-2011
3.	Sh. Umed Singh	Driver	07-9-1951	12-2-1982	30-09-2011
4.	Sh. D.K.Thakur	Project Officer	30-12-1951	31-12-2011	31-12-2011
5.	Sh. Bikram Singh	Seed Analyst	20-09-1954	06-03-1978	30-09-2014
6.	Sh. Mohan Swaroop	LDC	07-04-1952	04-09-1972	30-04-2012
7.	Sh. Narayan Manjhi	Agri. Mukaddam	10-01-1955	05-09-1979	31-01-2015
8.	Sh. Bhagwati Lal	Chowkidar	01-12-1954	05-12-1980	31-12-2014
9.	Sh. Mohd. Jameel	Beldar	12-04-1958	20-04-1981	30-04-2018
10.	Sh. Hari Singh	STA	30-09-1956	23-04-1981	30-09-2016
11.	Sh. Rajinder Singh	Tractor Driver	01-05-1958	30-03-1982	31-05-2018
12.	Sh. K.K.Mathur	Agronomist	01-07-1956	25-10-1983	31-07-2016
13.	Sh. Mohinder Singh	Driver	10-01-1961	24-11-1983	31-01-2021
14.	Jitender Kr. Sharma	Tech. Asstt.	01-01-1957	27-01-1988	31-01-2017

Needful be done under intimation to audit. Similar action may also be taken in other such cases.

TAN NO 04

Memo. No. 13, Dated 15/07/09

Sub:- Liveries of Class-IV Employees.

It have been noticed that no proper record of liveries account is being maintained by the Unit. Only one rule register shown to audit where in some entries of liveries given to Class-IV employees have been made and their signature obtained. No signature of Head of the Office/ DDO is being taken in token of having issued liveries. In the absence of proper record the correctness of disbursement of liveries to each employees could not be verified such as date of previous issued due date etc. foe example a blanket were purchased for Rs.75.00 only vide C.B. No.509 dated 27-3-08 for Chowkidar and stock entry was sown recorded at page 86 but neither stock entry/ issue of blanket has been recorded nor signature of the official obtained. Therefore a register showing the complete detail may be prepared and shown at the time of next audit. Therefore a register showing the complete details may be prepared and shown at the time of next audit.

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TAN NO. 05

dispatch

Memo. 16, Dated: 16-7-2009

19

Sub:- Reg. Postage Stamp Register.

Test Check of record of Postage Stamp Register revealed that there is a difference between figure shown in Dispatch Register and Postage Stamp Register. The difference/discrepancies is as under:-

Month	Postage Stamp/receipt posted	Entry in Postage register
June 07	Rs. 95.00	Rs.400.00
Dec. 07	Rs. 25.00	Rs. 350.00
June 08	Rs. 100.00	Rs.1200.00
Oct. 08	Rs.25.00	Rs.2400.00

The Service Postage Stamp Register for the year 2007-08 and 2008-09 may be reviewed and correct position may be worked-out under intimation Audit.

TAN NO. 06

Ref. Memo No 14

Dated 21-7-09

Sub:- Cash Book

cashier

A test check of the cash book for the period 2007-08 to 2008-09 revealed the following discrepancies /shortcomings:-

1. Cash Book has not been prepared in Form-3 prescribed under CGA (R&P) Rules.
2. Cuttings were not found attested by the DDO. A few instances are given below:-
- 3.

<u>Date</u>	<u>Page No.</u>
26-09-2007.1	134
30-9-2007.1	135
24-3-1008.1	165
28-3-2008.1	166
01-10-2007.1	136
02-12-2008.1	41
11-06-2008	12

4. Page No. 156 lift black without quoting any reason. The same be cancelled under attention of DDO.
5. As per rule 13(ii) of CGA (R&P) rules all monetary transaction entered in the Cash Book should be attested by the DDO/HOO in token of check. But on scrutiny of the cash book, it has been noticed that a number of entries of receipt and payment during the audit period have not been signed/ attested by the DDO. Even the summary of un-disbursed amount and certificate of verification of cash

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balance recorded at the close of each month have also not been signed by the DDO as sequence under rule 13(IV) of CGA (R&P) Rules.

Cashier 6.

Totals were not found checked other than the writer of the cash book.

Cashier 7.

An amount of Rs.12000/- received from Sh.A.A.Jafri, vide TR No.29449 dated 15-4-2008 on account of fee of medical card. The amount has been deposited under M.H. 0401 instead of M.H.0210 vide Ch. No.-6 dated 16-4-2008. Necessary steps may be taken to transfer the amount in the proper head i.e. 0210.

Cashier 8.

Further scrutiny of the challan form it has been noticed that money has been deposited through challans but the amount has not been taken on receipt and payment side in the cash book. Some instances are given below:-

S.N.	Ch.No.	Date	Amount
1.	89	-----	13,960/-
2.	96	19-12-08	4,200/-
3.	115	14-03-09	13,500/-
4.	116	14-03-09	27,300/-
5.	118	-----	5,640/-
6.	119	-----	1,500/-
7.	50	2008-09	2,100/-
8.	63	2008-09	75,000/-

Chy...
Chy...
Chy...
Chy...
Chy...
Chy...
Chy...
Chy...

Reason for not taking amount in the cash book may be intimated to audit.

Cashier 9.

Vide Ch.No.31 dated 02-06-2008 an amount of Rs.63,772/- deposited This amount relates to refund of undisbursed amount of salary of class-IV. This amount has also not been found entered in the cash book on both sides. Reasons for this may also be intimated.

Cashier 10.

Rs. 45/- received vide T.R.-5 No.29593 dated 31-7-2008 has not been found entered in the cash book reasons for this may be intimated to audit.

Needful be done after due verification and compliance shown the audit.

(A.P. JOSHI)
I.A.O.
Party No. XIV

[Handwritten signature]

PART-II

12

CURRENT AUDIT REPORT

(2012-13 to 2014-15)

PARA NO 1 (A)

Memo No.13

Dated: 09/09/2015

Subject:-Recovery of Transport Allowance amounting to Rs. 21,226/- during period of Leave.

As per information provided by the department it is found that that following officials remained on Leave for full calendar month as per the following details-

S. NO	NAME OF THE OFFICER/OFFICIAL (S/Sh./Smt.)	DESIGNATION	LEAVE PERIOD	MONTH DURING WHICH TA IS NOT ADMISSIBLE	Amount OF TA (in Rs.)	REMARKS
1	2	3	4	5	6	7
1	Poonam Dua	Lab Assistant	22.09.12 to 19.05.13	10/12 to 4/13	384/-	TA amount recovered for the period 10/12 to March-13 from the salary of official. But, DA arrear on TA amount for 3 months 1/13 to 3/13 amounting to Rs.384/- is required to be recovered.
2	Gopi Devi	Chowkidar	30.11.14 to 31.12.14	12/14	1242/-	
3	Om Prakash	Labour	05.09.12 to 21.11.12	10/12	2752/-	
4.	Rameshwar	Labour	13.10.14 to continue	11/14 to 3/15 11/14 12/14 1/15 2/15 3/15	3312/- 3312/- 3408/- 3408/- 3408/-	
		TOTAL			21,226/-	

Hence, recovery of Rs.21,226 /- may be made from the above Official after due verification of facts and figures at the level of HOO/DDO under intimation to audit.

All other similar cases may also be reviewed on the basis of above observations.

PARA NO. 1 (B)

Audit Memo No. 15

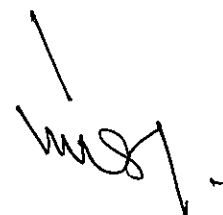
Dated 10.09.2015

Sub: Regarding Family Planning Allowance drawn by Sh. Jitendra Kumar Sharma, Technical Assistant.

As per information provided, PBR & Service Book of Sh. Jitendra Kumar Sharma, Technical Assistant, it has been observed that the official is drawing Family Planning Allowance @ Rs. 400/- per month during the period 01.04.12 to 31.03.2015. As per Service record, date of Sterilization of official is 01/06/2001 in the pay scale of Rs. 4500-125-7000. The revised rates as per the VIth Pay Commission were effected w.e.f. 01/09/2008. As per the instructions on the subject matter, the allowance will be related to the Grade Pay corresponding to the post against which the employee concerned will earn the Family Planning Allowance. This allowance will remain fixed in entire service. To illustrate this, following is stated:-

S. NO.	NAME OF THE OFFICER	DESIGNATION	FPA ADMISSIBLE AS PER RULES	FPA DRAWN	DIFFERENCE	PERIOD	NO. OF MONTHS	AMOUNT
1.	Jitendra Kumar Sharma	TA	250	400	150	01.04.12 to 31.03.15	36	5400
					TOTAL			5400

Hence, recovery of Rs.5400/- may be made from the concerned official after due verification of facts and figures at the level of HOO/DDO concerned. The above recovery pertains to audit period only. Hence, recovery of FPA during the period excluding audit period i.e. prior to 01.04.12 and after 31.03.15 will also be worked out and made from the concerned official under intimation to audit..



PARA NO. 2

Audit Memo No. 16

Dated 10.09.2015

Sub: Regarding non recovery of Outstanding Amount under Agricultural Engineering Scheme.

As per information provided with reference to Audit Memo No. 8 dated 02.09.2015, an amount of Rs. 3,11,048/- is still outstanding against different Departments for hiring of Tractors under Agricultural Engineering Scheme during audit period as per the following details:-

S.NO.	NAME OF OFFICE/DEPARTMENT	NO. OF BILLS	AMOUNT OUTSTANDING	AMOUNT RECOVERED DURING 2015-16	AMOUNT STILL OUTSTANDING
1	Department of Social Welfare	4	7000/-	Nil	7000/-
2	BDO (Mehrauli)	1	790/-	Nil	790/-
3	BDO (North East)	1	720/-	Nil	720/-
4	BDO (Najafgarh)	8	7907/-	Nil	7907/-
5	BDO (Alipur)	7	2240/-	Nil	2240/-
6	Horticulture Department	146	292461/-	Nil	292461/-
	Total	167	311048/-	Nil	311048/-

Efforts may be made for recovery of the outstanding amount Rs. 3,11,048/- from respective Departments and the date from which the above amount is outstanding against the Department may also be intimated to audit.

PARA NO. 3

Sub: Non-Production of Record.

The following records have not been produced to audit:-

1. Dead stock/unserviceable store (Stock).
2. Medical Re-imburement charges Register.
3. L.T.C. / T.A / O.T.A. /GPF Advance/Withdrawal Registers.
4. Rent/Electricity/Water/Telephone Charges & Telephone Bill Register.
5. GAR-6 Register
6. Purchase Files

The above records may be produced/shown to the next audit.


(MOHINDER KUMAR)
IAO AUDIT PARTY NO XI

PART-III

8

TEST AUDIT NOTES (TAN)

TAN NO. 1

Audit Memo No. 2

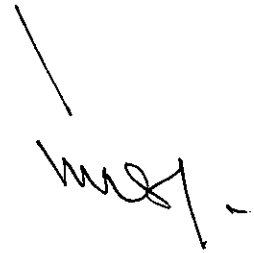
Dated 01/09/2015

Subject: Cash Security/Fidelity Bond of Cashier/Store Keeper.

As per Rule 275 of G.F.R. 2005, every Government Servant, whether Gazetted or Non Gazetted, who is entrusted with the custody of cash or stores shall require to furnish security.

Further as per Rule 275 (3) of GFR 2005 – In case 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 form of fidelity bond, the security bond should be in Form-GFR-31.

Necessary action as per above observations be taken under intimation to audit.



TAN NO. 2

7

Audit Memo No. 07

Dated 02.09.2015

Sub: Income Tax (Deduction of Income Tax on monthly average basis)

As per Para 3.1 contained in Chapter 3 (Income under the head salary) of TDS on salaries, every employer should deduct income tax at source in monthly installments on the salaries disbursed by him / her and the final adjustment being made from the last salary payable before the end of the month of Feb & March of that particular financial year.

It is observed from the PBR's maintained by the O/o PO(IADP), Development Department, Govt. of NCT of Delhi, that the major portion of the income tax of the employees was deducted in the last quarter / last month of the financial year. Right procedure as per rule may be followed hence forth.

Necessary action as per above observations be taken under intimation to audit.



TAN NO. 3

⑥

Audit Memo No.09


Dated: 02/09/2015

Subject:- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the O/o PO(IADP), Development Department, GNCT of Delhi, for the Audit period 2012-13, 2013-14 & 2014-15, following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. Total of each column is also required to be entered on the last line of each page (at the bottom) help in calculation of Income Tax of the respective year.
5. Details of Govt. Accommodation occupied by the Officers/Officials are not recorded in the columns earmarked for the purpose. The said information is required to ascertain the exact amount of License Fee & Water charges to be deducted from the salary.
6. Monthly entries in the PBR for the FY 2012-13 & 2013-14 were not countersigned/checked by DDO concerned.

Necessary action on the basis of above observations may be taken under intimation to audit.



Audit Memo No.10

Dated:-03/09/2015

Subject: Discrepancies in record related to issuance/renewal of Licenses to the Dealers for Selling, Exporting, Importing and Storing of Seeds.

During the test check of the record related to issuance/renewal of Licenses to the Dealers to Sell, Export, Import and Store of Seeds, following shortcomings have been noticed:

1. No page numbering has been made on the correspondence portion of the files, in almost all the cases. Therefore, possibility of paper missing deliberately or otherwise cannot be ruled out.
2. On scrutiny of file of M/s Vishal Seeds Corporation, 137, Indra Market, Delhi-07, it is observed that renewal of license is recommended by the Inspector on 02.09.2015 on the basis of copy of passport which was valid only upto 17/06/2014.
3. As per section 18 of Seed (Control) Order 1983, every dealer shall submit monthly return relating to business for the preceding month in Form C to the licensing authority (in prescribed format) by the 5th day of every month. But, in almost all the files, no monthly returns in prescribed Form D is submitted by the Dealers to the Licensing Authority although the same is undertaken by the Dealers in their affidavits submitted to Licensing Authority at the time of allotment/renewal of License. It is observed that Licenses were renewed on the basis of returns filed by the Dealers on yearly basis. Moreover, the prescribed format is also not followed for submission of returns.
4. As per Section 7 of Seed (Control) Order 1983, Licence may be renewed only if application for Renewal of Licence is made by the applicant before the expiry of the Licence alongwith applicable fee for renewal. Further, application for renewal of licence may also be made within **one month from the date of expiry of the licence** on payment of additional fee of rupees twenty five in addition to the fee for renewal of licence. But, the scrutiny of the records revealed that licences are being renewed beyond expiry of one month's allowed period. To illustrate this, few examples are given below:-

S. NO.	NAME OF THE FIRM	LICENSE NO AND DATE	VALIDITY UPTO	DATE OF SUBMISSION OF RENEWAL APPLICATION	TR 5 NO. DATED/ AMOUNT	DELAY
1	M/s Vaibhav Agri Genetics	656 dated 10/07/08	10/07/11	11.05.12	32596 dated 29.05.12/ Rs.305/-	11/07/11 to 10/05/12 (10months)
			10/07/14	12.01.15	33414 dated 12.01.15 Rs.175	11/07/14 to 12/01/15 (7 months)

msf -

S. NO.	NAME OF THE FIRM	LICENSE NO AND DATE	VALIDITY UPTO	DATE OF SUBMISSION OF RENEWAL APPLICATION	TR 5 NO. DATED/ AMOUNT	DELAY
2.	M/s Urvara Agro Biotech (P) Ltd.	789 dated 19.08.11	18.08.14	30.12.14	33402 dated 31.12.14	19.08.14 to 31.12.14 (5 months)

4

(calculation of penalty amount+renewal fee amounting to Rs.305/-& Rs.175 in case 1 (License No. 656 dated 10/07/08 may be explained)

5. Renewal of License beyond period of 1 month is not permissible as per the above Section of Act. Such types of Licenses are required to be terminated/suspended as per Section 15 (b) of Order which states that the Licensing Authority may, after giving the holder of the license an opportunity of being heard, suspend or cancel the license on the grounds if any of the provisions of this order or any condition of license has been contravened..

6. Further, every dealer is paying License Fee of nominal amount of Rs.50/- and renewal fee of Rs.20/- after expiry of validity period of License of three years, as per Section 4 & 7 of Seed (Control) Order 1983. The same should be reviewed after taking up the matter with the appropriate authority, if it comes under the jurisdiction of Administrative Head of the Unit.

7. Copy of Licnese issued in Form B is required to be placed in the corresponding file of dealer.

Necessary action on the basis of above observations may be taken under intimation to audit.

Audit Memo No. 14

Dated 09.09.2015

Sub: Irregularities in maintenance of Service Postage Account Register.

During test check of Dispatch Register and Service Postage Stamp Account Register for the audit period, following shortcomings have been noticed:-

1. Revenue Stamp Account Register is maintained instead of Service Postage Stamp Account Register. Moreover, entries for receiving Stamps, using and balance are not filled as per the prescribed columns. As per Manual on Office Procedure, instructions regarding maintenance of Service Postage Stamp Account Register has been revised. For this purpose, two Registers are required to be maintained as per Appendix No. 17 & 18 of the said Manual. The model form of proformas is as under:-

Appendix NO.17**Revised Procedure for maintenance of Service Postage Stamp Account****Register of Daily Abstract of Service Postage Stamps Used**

S.NO.	VALUE OF STAMPS ON EACH COVER	NO. OF COVERS	TOTAL VALUE OF STAMPS (RS.)	INITIALS OF SECTION OFFICER.

Appendix NO.18**STAMP ACCOUNT REGISTER**

DATE	VALUE OF STAMPS			BALANCE AT CLOSE OF THE DAY (2+3-4)	SIGNATURES OF	
	IN HANDS	RECEIVED DURING THE DAY	USED DURING THE DAY		DESPATCHER	SECTION OFFICER
1	2	3	4	5	6	7

2. Entry of Rs.17/- is not made in Service Postage Stamp Account Register against Dispatch No. 848 dated 23/09/2013 although stamp of Rs.17/- used in Dispatching the communication.
3. The Register is not counter-signed by the HOO/DDO concerned at any stage.
4. Cuttings are not attested by the HOO/DDO concerned.
5. No page counting certificate recorded in the Revenue Stamp Account Register.

Necessary action on the basis of above observations may be taken under intimation to audit.

WMS

TAN NO. 6

2

Audit Memo No. 11(a)

Dated 10.09.2015

Sub: Irregularities in maintenance of Stock Registers.

In continuation of Audit Memo No. 11 dated 04.09.2015, following discrepancies have also been noticed:-

1. As per physical verification report dated 05.06.15 furnished by Head of Office, about 20 items (Chair-10, Cooler-02, Hot case-01, Wooden Table-02, Electronic Typewriter-01, Manual Typewriter-04) were shown as not in working position. The date from which they are not functioning and efforts for their repair/condemnation as per GFR Rule shall be intimated.
2. Balance of almost all the Stock has been shown as on 12.11.14. The previous Register was shown to audit which was in mutilated condition. The old Register consist of combined Stock Entries in respect of units i.e JD(A), PO(MC), Plant protection Unit, F&N Unit etc.. Later on, all the units have been bifurcated and separate stock Registers prepared. Balance of stock as on 12.11.14 in new register is not tallied with the previous balance shown in old Register. The same needs clarification.
3. Further, it has also been seen that balance of non consumable items has been shown as Nil in the Non Consumable Register. It is suggested that for this purpose, a separate inventory or distribution register should be maintained. Item in non consumable register/Property Register should be shown nil only after declared as condemned by the Condemnation Board or if any item has been transferred to some other project.
4. Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. But, the same is not found recorded in the Registers.
5. In Consumable Stock Register, entry of Misc. Bills such as purchase of Sweets and Namkeen, filing of returns etc. has been made at page no. 218 to 221. The same is not required to be entered in the Stock Register. For this purpose, separate register is to be maintained.

Necessary action on the basis of above observations may be taken under intimation to audit.



1

TAN NO. 7

Audit Memo No. 17

Dated 11.09.2015

Sub: Regarding purchase of two tonners for photocopier machine.

On perusal of file regarding purchase of Tonners, it has been observed that Unit is purchasing Tonners for the use of Photocopier Machine. An amount of Rs. Rs.16496/- was paid to to M/s Parshava Enterprises vide Bill No. CB-301 dated 29/03/2014. But, stock entry of the same is not found in the Stock Register maintained by PO(IADP) Unit. Moreover, on further scrutiny, it has been observed that the same is made in the Stock Register of another Unit i.e. JD(Agriculture). It is relevant to mention here that HOO of both the Units i.e. PO(IADP) and JD(A) are same.

Necessary action on the basis of above observations may be taken under intimation to audit.


(MOHINDER KUMAR)
IAO AUDIT PARTY NO XI