

**DIRECTORATE OF AUDIT  
GOVT. OF NCT DELHI  
DELHI SECRETARIAT,  
NEW DELHI – 110002**

**Sub:- Audit Report of J.D. AGRICULTURE, MSO Building, ITO, New Delhi for the period 2018-21**

**INTRODUCTION:-**

The I.A.R on the accounts of J.D. AGRICULTURE, MSO Building, ITO, New Delhi for the period 2018-21 was conducted by the field Audit party No. XVII comprising of Sh. Chander Mohan, IAO and Sh. Trapti Jauhari, AAO The Audit was conducted during the period from 21/03/2022 to 29/03/2022.

**AIMS AND OBJECTIVES:-**

The main functions of Joint Director (Agriculture) Unit is as follow:-

1. Transfer of technical know-how through Extension Staffs on Agricultural activity for expansion and increasing production and productivity.
2. Promotion of research developed varieties among the farmers of NCT of Delhi.
3. Development of technical skill of farmers and farm women.
4. Implementation of Centrally Sponsored Schemes of Rationalization of minor irrigation of M/o Water Resources, Extension Reforms through Agriculture Technology Management Agency (ATMA), Paramparagat Krishi Vikas Yojana (PKVY).
5. Providing other extension services, assistance and facilitation centers to farmers, Seed Testing Laboratory and Integrated Nutrient Management (INM) for crop production.
6. Special Component Plan for assisting and support to SC farmers.
7. Conducting farmers training at research institutes (IARI), Pusa, KVK etc.
8. Organizing farmers study tours of villages agriculture research organizations and farmers filed in the neighboring states.
9. Release of latest develop crops variety of IARI, Pusa for adoption of farmers of Delhi.

**HOO/DDO's/CASHIERS:-****1. Details of HOO, DDO & Cashier during the audit period:-**

Designation	Name & Designation	Period
HOO	Sh. A.P. Saini, PO(IADP)	01/04/2018 to continue
DDO	1. Sh. Yogendra Singh, Agronomist	01/04/2018 to 31/01/2020
	2.Sh. A.P. Saini, PO(IADP)	01/02/2020 to till date
Cashier	Sh. Neeraj Kumar Singh, E.A.(Agri.)	01/04/2018 to till date

**Budget Allocation & Expenditure for the year 2018 to 2021**

Financial Year	Budget Allotted (N.P.)	Expenditure (N.P.)	Balance
2018-19	59472000	49227627	10,244373
2019-20	58035000	53433647	4601353
2020-21	50930000	46876994	4053006

**2. Sanctioned and posted strength along with vacancy position as on 23/03/2022:-**

Group	Sanctioned Post	Post Filled	Post Vacant
Group A	02	--	02
Group B	04	01	03
Group C	79	44	35

**Statutory Audit:-**

The Statutory audit of the J.D. AGRICULTURE, MSO Building, ITO, New Delhi was conducted by AG (Audit), Delhi upto 2018-19

**Maintenance of Records:-**

The maintenance of records of J.D. AGRICULTURE, MSO Building, ITO, New Delhi for the period 2017-21 was found satisfactory subject to observations made in current audit report and in test audit note.

**Old Audit report :-**

There were 04 audit para's outstanding in the previous audit report. J.D. AGRICULTURE, MSO Building, ITO, New Delhi has not made any compliance of the paras. One para has been settled and taken as fresh. The remaining para's have been incorporated with current audit report as part-I (old audit report)

**(A)**

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	2007-14	1	1	1	Nil
2	2014-18	3	0	Nil	1,2,3
TOTAL		4	1		

**(B) Details of Old Recovery:-**

S.No.	Year	Total old O/S Recovery	Amount Recovered		Balance Recovery against Paras (Amount in Rs. Para wise)
			Para No.	Amount	
		NIL			

**Current Audit Report :-**

During the course of audit, 11 observation Memos and 7 record memos were issued highlighting various irregularities/discrepancies involving recovery of Rs.133548/-. Out of it, nil observation memos were settled as no reply submitted by the department. Remaining 11 observation memos & 7 record memos converted into 6 Paras and 6 Tans with involving recovery of Rs. 133548/- as part II of Current audit report

**Details of Current Recovery (Audit period 2018-21):- Rs. 133548/-**

S.No.	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	1	Non Deduction of TDS of Rs. 83548/- under Section 194J	83548	NIL	83548
2	2	Irregular payment of Rs. 50000/- recovery thereof	50000	Nil	50000

The internal audit report has been prepared on the basis of information furnished and made available by the J.D. AGRICULTURE, MSO Building, ITO, New Delhi, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.

  
 (Chander Mohan)  
 Inspecting Audit Officer  
 Audit Party No.XVII

**PART-I**

**Old Audit Report**

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(11)

PART I

OLD AUDIT REPORT

- 01 Para -

(2007-14)

PART-I

(26)

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Para 5: Non-adjustment of Outstanding A.C. Bill of Rs. 11,672/-

Under Rule 162 (1) of R&P Rules, Advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or may be drawn by departmental officers who maintain detailed accounts of such advances in lump sum on abstract bills in Form GAR 30 for disbursing to the parties. In no case, should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

As per information provided by the department / PAO one A.C. Bill is pending since 2005 as per details given below:-

Detail

Year	Bill No.	Date	Amount (Rs.)
2005	216	Feb. 2005	11,672/-

Necessary steps should be taken to adjust the outstanding A.C. Bill amounting to Rs. 11,672/- at the earliest possible under intimation to audit.

*Settled & the amount audit in current audit report 29/12/14*

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IAO - XII

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**PART-II CURRENT AUDIT REPORT**  
**(2014-15 TO 2017-18)**

**Para No. 01 (Ref. Memo No. 5 dated 18.06.18)**  
**Sub :- Disposal of condemned items**

During the course of audit records pertaining to condemnation of articles was asked from the office of the Jt. Director (Agriculture). The o/o the Agriculture produced a photocopy of file bearing number F10(22)DTP/JDA and stated that this file has been sent to Development Commissioner through Director Agriculture as on 27.12.2017. Thereafter this file has not been returned from the o/o the Development Commissioner to the office of the Jt. Director Agriculture. The test check of the photocopy of this file shows that the condemnation Committee of this office has recommended for condemnation of various articles in four lists. First list contains the articles amounting to Rs.90832/- (Annexure-I) , Second list contains the articles amounting to Rs. 139834/- (Annexure-II). The Third and Fourth list having total 5 & 13 articles (Annexure-III) without showing its book value as these articles have been donated from UNPD.

With the passage of time these articles are loosing their residual value, efforts may be taken to pursue the matter with the o/o the Development Commissioner for its early disposal under intimation to audit.

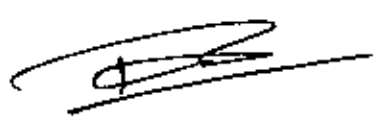
**Para No. 02 (Ref. Memo No.03,06 dated 15.06.18& 18.06.18)**  
**Sub :- Discrepancies in Income Tax Records**

**A.** During the test check of income tax record for the period 2014-18, it was observed that rebate on account of rent was provided to of Sh. Arun Kumar Tyagi, EA(A) during the year 2015-16(Assessment year 2016-17) without taking any rent receipt or rent agreement from the official.

**B.** It was also observed that rebate on account of Home Loan- Interest & Principal amount was allowed to various officials working in the office of the JD(A) but no reference of property has been given on the certificate issued by the bank nor any certificate claiming that the property is self occupied or not in the following cases

- 1. Sh. Ashok Kumar SCA, (2014-15)
- 2. Sh. Yogender Kumar,EO (2016-17 2017-18)

In view of above DDO may collect the Rent Receipt/Agreement and Home Loan Papers from the official concerned and review their income tax cases under intimation to audit.



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**Para No. 03 ( Ref. Memo No. 01 to 01 E)**

**Sub :- Non Production of Records**

The following records were not provided to audit, this may be produced at the time of next audit:-

- 1 All Repair & Maintenance files
2. All Stock Register of care taking branch
3. Advance contingent bill register.
- 4.LTC Advance register



**(RAM GOPAL VERMA)**  
**IAO**



**PART-III TEST AUDIT NOTES**

**TAN 01 ( Ref. Memo No. 4 dated 18.06.18)**

**Sub :- Discrepancies in maintaining the Stock Registers**

The office of the Jt. Director (Agriculture) is running a scheme of Setting-up a Farmers Training & Education Centre Under this scheme stationary is being purchased for further distribution among the conveners of this scheme. However test audit of stock registers shows that many articles are lying in stock without having any use during the audit period. Some of the instances are as under :-

S.No.	P/No. (stock register 14-15)	Name of article	Opening stock 01.04.14	During the period 2014-17		Balance as on 31.03.17/PNo (stock register 16-17)	
				Purchase	Issued/Consumed	Qty	P.No.
1.	89	File Cover	39	300	300	39	22
2.	30	Glue Stick	17	300	300	17	32
3.	39	Register 4Q	11	300	300	11	62
4.	49	Pilot Pen	10	300	300	10	42
5.	99	Renold Pen	22	600	600	22	52

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Apart from above almost all articles like scale, carbon paper, envelope etc are showing their balance lying since 01.04.14. Their date of purchase is not mentioned in the stock register. These stock of these items may be kept in mind while procuring them in future so that their optimum use can be made.

Further As per Rule 192(2) of GFR 2005, a physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority However during the test audit, it was observed that no physical verification of stock was done during 2014-18, this may be done at the earliest under intimation to audit.

TAN 02(Ref. Memo No. 2 dated 15.06.18)

Sub :- Verification of qualifying service after 18 years of service

As per Rule 32 of CCS (Pension Rules), verification of service of the government servant should be completed on completion of 18 years of services or 5 years before the date of retirement and a certificate in the prescribed form 24 issued to him.

However during test check of service books, it has been observed that the services of the following officials are not found verified .

S.No.	Name of official with designation	Date of Birth	Date of Retirement
1.	Sh. Bijender Singh, DTO	01.07.1959	30.06.2019
2.	Sh. Satya Kumar, Agronomist	01.10.1959	30.09.2019
3.	Sh. Arvind Kumar Gangwar, SCA	05.01.1962	31.01.2022
4.	Sh. Ballam Singh, EO(A)	01.04.1960	31.03.2020
5.	Sh. Mohinder Pal Singh, EO(A)	12.12.1959	31.12.2019
6.	Sh. Radhey Shyam, HC	02.01.1960	31.01.2020
7.	Sh. Krishan Pal, EA(A)	25.09.1961	03.09.2021
8.	Sh. Jagbir Singh, EA(A)	10.07.1961	31.07.2021

The service of above officials may be got verified from PAO under intimation to audit.

TAN. 03 ( Ref. Memo No. 07 dated 18.06.18)

Sub :- Not implementing the scheme Setting-up a Farmers Training & Education Centre

The scheme of Setting up of Farmer Training & Education Centre is in operation since 1969-70 under centrally sponsored scheme. However from 1985 -86 this scheme is operated under Delhi State Scheme. The main purpose of the scheme is to increase the agriculture production by giving the training about new technology of agriculture to female farmers and agricultural laborers. However during the course of audit, it was observed that this scheme could not be implemented during the financial year 2017-18, as a result there was un-spent balance of Rs. 795500/- out of Rs. 800000/- allotted to this scheme during the financial year 2017-18. Hence the basic purpose of educating the farmers by giving training to them about the advanced methods of agriculture is defeated during 2017-18, It is advised that timely efforts may be taken in future to implement this scheme so that the benefit of above scheme may be provided to farmers.

(RAM GOPAL VERMA)  
IAO

A meeting of Condemnation Board constituted by Secy-cum-Commissioner (Dev.) vide order no. 344 dt. 15/08/2017 was held 08/11/2017 & 09/11/2017 at 11:00 AM in the office of JD(A), MSO Building & Khyber Pass. Condemnation Board inspected following items :-

**List of Unserviceable Miscellaneous Condemned scrap items:-**

S. No.	Particulars of items	Quantity weight	Book value original purchase price	Condition & year of purchasing	Mode of disposal (Sale, public auction or otherwise)	Remarks	
						Page No.	Reg. No.
1	Power Sprayer Aspaceta	One	Rs.1280/-	Unserviceable 28/11/75	Public Auction	32	6
2	Sprayer Stamits	One	Rs.2584/-	Unserviceable 03/03/75	Public Auction	38	6
3	Micro Star Sprayer	One	Rs.1794/-	Unserviceable 31/03/75	Public Auction	39	6
4	Lecture Stand	One	Rs.1450/-	Unserviceable 27/02/88	Public Auction	91	6
5	Photo phone Projector Stand	One	Rs.410/-	Unserviceable 04/03/87	Public Auction	108	6
6	TV Box (Wooden)	One	Rs.2475/-	Unserviceable 04/03/88	Public Auction	148	6
7	Film Gopi	One	Rs.7850/-	Unserviceable 28/03/81	Public Auction	22	8
8	Display Board	One Set	Rs.3504/-	Unserviceable 10/03/88	Public Auction	116	6
9	Display Board	One Set	Rs.2035/-	Unserviceable 17/03/88	Public Auction	116	6
10	Display Board	One Set	Rs.2035/-	Unserviceable 24/03/88	Public Auction	116	6
11	Display Board	One Set	Rs.2035/-	Unserviceable 18/02/89	Public Auction	116	6
12	Display Board	One Set	Rs.2035/-	Unserviceable 25/03/89	Public Auction	117	6
13	Display Board	One Set	Rs.2288/-	Unserviceable 18/03/90	Public Auction	117	6
14	Display Board	One Set	Rs.2288/-	Unserviceable 19/03/90	Public Auction	117	6
15	VCR BPL (Sony)	One	Rs.15228/-	Unserviceable 24/03/88	Public Auction	124	6
16	Video Cassette	13	Rs.2660/-	Unserviceable	Public Auction	132	6

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	Cassette			17/02/89	Auction		
18	Jao Cassette	2	Rs.480/-	Unserviceable 18/03/90	Public Auction	132	6
19	Video Cassette	10	Rs.2530/-	Unserviceable 27/02/92	Public Auction	132	6
20	Video Cassette	2	Rs.480/-	Unserviceable 27/02/92	Public Auction	132	6
21	Room Heater	One	Rs.275/-	Unserviceable 07/01/98	Public Auction	38	7
22	Dak Bag	One	Rs.150/-	Unserviceable 22/02/2000	Public Auction	19	7
23	Wall Clock	One	Rs.395/-	Unserviceable 25/03/04	Public Auction	8	7
24	Recorder	One	Rs.3151/-	Unserviceable 02/04/01	Public Auction	30	7
25	Locks	Three	Rs.306/-	Unserviceable 14/07/03	Public Auction	32	7
26	Lock	One	Rs.135/-	Unserviceable 01/08/04	Public Auction	32	7
27	Calculator	One	Rs.475/-	Unserviceable 21/03/2005	Public Auction	43	7
28	Emergency Light	One	Rs.1350/-	Unserviceable 20/09/2000	Public Auction	24	7
29	Briefcase	Four	Rs.900/-	Unserviceable 22/02/2000	Public Auction	21	7
			Rs.2210/-	19/02/2001		21	7
			Rs.2395/-	27/03/2003		21	7
			Rs.2395/-	27/03/2003		21	7
30	Tailer	One	Rs.6428/-	Unserviceable 19/06/78	Public Auction	100	6
31	VCR BPL Sony	One	Rs.13500/-	Unserviceable 26/02/94	Public Auction	150	6
		Total	90,632/-				

ANNEXURE-II

The list of Unserviceable E-Waste Condemnated scrap items :-

S.No.	Particulars of items	Quantity	Book value original purchase price	Condition & year purchasing	Mode of disposal (Sale, public auction or otherwise)	Remarks	
						Page No.	Reg. No.
1	Camera Yessica	One	Rs.1328/-	Unserviceable 14-01-1975	Public Auction	1	8
2	Photo enlarger	One	Rs.1300/-	Unserviceable 14-01-1975	Public Auction	3	6
3	Slide projector Kodak	One	Rs.1850/-	Unserviceable 30-03-1968	Public Auction	6	6
4	Photo phone Projector	One	Rs.10850/-	Unserviceable 04-03-1987	Public Auction	108	6
5	Photo phone Projector Screen	One	Rs.785/-	Unserviceable 04-03-1987	Public Auction	108	6
6	Photo phone over head Projector complete	One	Rs.4215/-	Unserviceable 04-03-1987	Public Auction	109	6
7	TV EC Model Speatra	One	Rs.8950/-	Unserviceable 24-03-1988	Public Auction	128	6
8	Telephone instrument	One	Rs.950/-	Unserviceable 28-10-1996	Public Auction	12	6
9	Tap recorder	One	Rs.1085/-	Unserviceable 04-12-1986	Public Auction	77	8
10	Recorder	Two	Rs.3680/- each 1840/-	Unserviceable 25-07-1985	Public Auction	77	6
11	Telephone Instrument	One	Rs.950/-	Unserviceable 28-10-1996	Public Auction	12	7
12	Overhead projector	One	Rs.16135/-	Unserviceable 21-03-2001	Public Auction	28	7
13	Photocopies machine	One	Rs.73856/-	Unserviceable 25-03-2008	Public Auction	44	7
14	Camera	One	Rs.13440/-	Unserviceable 18-12-1987	Public Auction	79	6
	Total			Rs.1,39,934/-			

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## The list of donated by UNDP Unserviceable Condemnated Miscellaneous scraps items :-

S.No.	Particulars of stocks	Quantity weight	Book value original purchase price	Condition & year of donated	Mode of disposal (Sale, Public auction or otherwise)	Remarks	
						Page No.	Reg. No.
1	Horn with unit	Three	Donated by UNPD	Unserviceable 25/10/71	Public Auction	12	6
2	Horn, wooden	Three	Donated by UNPD	Unserviceable 25/10/71	Public Auction	12	6
3	Tap Recorder, Bataaba	One	Donated by UNPD	Unserviceable 25/10/66	Public Auction	14	6
4	Duplicator (hand operated)	One	Donated by UNPD	Unserviceable 25/10/74	Public Auction	20	6
5	Sub Solar	One	Donated by UNPD	Unserviceable 30/03/68	Public Auction	76	6

## The list of donated by UNDP Unserviceable Condemnated E-Waste scrap items:-

S.No.	Particulars of stocks	Quantity weight	Book value original purchase price	Condition & year of purchasing	Mode of disposal (Sale, Public auction or otherwise)	Remarks	
						Page No.	Reg. No.
1	Film projector, well & Howell	One	Donated by UNPD	Unserviceable 25/10/71	Public Auction	4	6
2	Film Projector, RCA, 15 MA	One	Donated by UNPD	Unserviceable 25/10/71	Public Auction	4	6
3	Film Projector, well & Howell	One	Donated by UNPD	Unserviceable 25/10/78	Public Auction	4	6
4	Slide Projector, Conen	One	Donated by UNPD	Unserviceable 12/12/75	Public Auction	6	6
5	Micro Phone, Philips	One	Donated by UNPD	Unserviceable 25/10/75	Public Auction	11	6
6	Micro Phone, EC 6033	One	Donated by UNPD	Unserviceable 25/10/75	Public Auction	11	6
7	Micro Phone, ELD 8201	One	Donated by UNPD	Unserviceable 25/10/75	Public Auction	11	6
8	Micro Phone, SD 66	One	Donated by UNPD	Unserviceable 25/10/75	Public Auction	11	6
9	Micro Phone, Sony	One	Donated by UNPD	Unserviceable 25/10/75	Public Auction	11	6
10	Slide Magazine for projector	One	Donated by UNPD	Unserviceable 25/10/71	Public Auction	13	6
11	Tap Recorder, Philips	One	Donated by UNPD	Unserviceable 25/10/71	Public Auction	14	6
12	Tap Recorder, Sony	One	Donated by UNPD	Unserviceable 11/11/74	Public Auction	14	6
13	Tap Recorder, Sony	One	Donated by UNPD	Unserviceable 25/10/75	Public Auction	14	6

**PART-II**

**Current Audit Report (2018-21)**

**Para NO. 1**

(Memo NO.17 Dated:-28.3.2022)

**Subject : Non Deduction of TDS of Rs. 83548/- under Section 194J**

As per section 194J. Fees for professional or technical services, at the time of credit of such sum to the account of the payee or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode, whichever is earlier, deduct an amount equal to <sup>55</sup>[two per cent of such sum in case of fees for technical services (not being a professional services) or royalty where such royalty is in the nature of consideration for sale, distribution or exhibition of cinematographic films and ten per cent of such sum in other cases,] as income-tax on income comprised therein

Provided that no deduction shall be made under this section—

(A) from any sums as aforesaid credited or paid before the 1st day of July, 1995; or

(B) where the amount of such sum or, as the case may be, the aggregate of the amounts of such sums credited or paid or likely to be credited or paid during the financial year by the aforesaid person to the account of, or to, the payee, does not exceed—

(i) thirty thousand rupees, in the case of fees for professional services ....

From the record as provided by the department, it has been noticed that Sh. Vijay Singh (Ex-Assistant Soil Chemist) was appointed as State Coordinator on contractual basis for a period of two years w.e.f. 10.10.2019 on consolidated remuneration of Rs. 50000/- per month under the Support to State Extension Programme for Extension Reforms CSS funds

.While making payment of remuneration, there is nothing in record that shows TDS of 10% as under Rule 196J has been deducted as per detail below:-

Period of remuneration	Amount paid	Payment made through instrument	10% TDS to be deducted
10.10.2019 to 31.10.2019	35484	420802 dt 4.3.21	3548
1.11.2019 to 30.6.2020	400000	420802 dt 4.3.21	40000
1.7.2020 to 30.9.2020	150000	420801 dt 4.3.21 of Rs. 200000	15000
1.10.2020 to 28.2.2021	250000	420804 dt 30.3.2021	25000
<b>Total</b>	<b>835484</b>		<b>83548</b>

Since, no reply has been given by the department, the TDS of Rs. 83548/- be recovered after due verification of facts under intimation to audit. Similar cases may please be reviewed under intimation to audit.

**Para NO. 2**

(Memo NO.15 Dated:- 28.3.2022)

**Subject :- Irregular payment of Rs. 50000/- recovery thereof**

During scrutiny of record as provided by the department, it has been seen that following excess payment has been made during the period of audit to Sh. Vijay Singh, (Ex-Assistant Soil Chemist) appointed as State Coordinator on contractual basis for a period of two years w.e.f. 10.10.2019 on consolidated remuneration of Rs. 50000/- per month under the Support to State Extension Programme for Extension Reforms CSS funds .

Period of remuneration	Amount to be paid	Amount paid	Payment made through instrument	Observation
1.7.2020 to 30.9.2020	150000	Rs. 200000/-	420801 dt 4.3.21 of 200000	Rs. 50000/- paid in excess

There is nothing in record to suggest the reason of such payment and its utilization for the purpose of scheme.

Since, no reply has been given by the department, the said amount be recovered after due verification of record under intimation to audit. Similar cases may please be reviewed under intimation to audit.

**Para NO. 3**

(Audit Memo No.8 Dated : 23.3.2022)

**Subject :- Outstanding contingent advances to the tune of Rs. 1972672/-**

As per provisions in Rule 162 of Receipt & Payment Rules, 1983 Contingent advances, drawn, is to be adjusted within one month from the date of drawl of amount. During the period of audit, as per Bill Register and cash book provided, it has been seen that following advances have been shown drawn and disbursed but no adjustment against these have been shown in the bill register as per detail given below :-



S NO.	ACB No.	Date	Amount	Advance given to
1	98	12.07.2019	60000	Mukesh Kr Sharma (DDO Advance)
2	169	12.12.2019	99000	Mukesh Kr Sharma (DDO Advance)
3	212	12.02.2020	96000	Mukesh Kr Sharma (DDO Advance)
4	213	12.02.2020	199420	DTTDC
5	214	12.02.2020	155580	Mukesh Kr Sharma (DDO Advance)
6	97	15.10.2020	1320000	Issued to officers/officials (DDO Advance)
7	204	19.03.2021	31000	C P Singh (DDO Advance)
		Total	1961000	

Further, as per old outstanding para no. 5 of 2007-14, the following advance contingency bill is pending since 2005 as per detail given below:-

Year	Bill No.	Date	Amount
2005	216	2/2005	11,672/-

Necessary steps should be taken to settle/recover these advances, after due verification, under intimation to audit.

Para NO. 4

(Memo NO.16 Dated:- 28.3.2022)

**Subject :- Advance Drawl of Rs. 2 lakh for organization of farmers training camp at ICAR/IARI under ATMA Scheme**

From the record provided by the department, it has been seen that as per sanction no. F.12(o)/JDA/ATMA/2019/3037 dated 2.3.21, advance drawl of Rs. 2,00,000/-has been sanctioned for farmers training camp at ICAR/IARI under ATMA scheme.

Against the sanction, Rs. 150000/- have been transferred to ICAR vide cheque no. and Rs. 50000/- have been drawn by voucher no. 2(2) dated 4.3.21.

However, there is nothing in record to show whether the said training was conducted or not and Rs. 50000/- drawn by voucher no. 2(2) dated 4.3.21 as conveyance charges have been utilised for the purpose or not.

Since, no reply has been given by the department, it may be ensured that training is conducted and amount of advance of Rs. 150000/- is utilized and settled and further, amount of conveyance charges of Rs 50000/- have been duly paid to the participants failing which necessary steps to recover the amount be taken under intimation to audit. Similar cases may please be reviewed under intimation to audit.

**Para NO. 5**

(Memo NO.18 Dated:- 28.3.2022)

**Subject :- Irregular purchase under the Support to State Extension Programme for Extension Reforms CSS funds .**

From the record provided by the department, it has been seen that following purchases have been made and items taken in stock but the same were not purchased from GEM and no payment has been made till date

Items purchased	No.	Vendor	Voucher no.	Stock register	Amount
Digital vinyl with printing sun board	2	Malik Enterprises, Shashtri Park, Delhi	Bill no. 429 dated 24.3.21	Entry cancelled at p-21,141 stock register	5098
Steel name plate	2				
Scan disk pen drive 32 GB	1	Malik Enterprises	Bill no. 431 dated 25.3.21	Entry found cancelled but stock used p-42 stock register	902
Cmmbind box	1	Shashtri Park, Delhi			
Copister	1				
Indo MCB SPN					
File cover	50	Malik Enterprises	Bill no. 439 dated 31.3.21	Entries not found on p-61,62,142,152 stock register as stated on body of bill	9800
File board	50	Shashtri Park, Delhi		Some other entries of 25.8.21 are there instead	
A4 photocopier	20				
Note sheet	15				

It is seen that the following purchases have been made neither from GEM as made mandatory under GFR-2007 nor after observation of financial prudence and due codal formalities under GFR Rules. Further, items have been taken in the stock and used but

payment has not been made owing to irregular purchase which is a liability on the Govt. unless or until claims of vendors cancelled / settled.

Since, no reply has been given by the department, the necessary steps be taken to regularize the above purchase from the competent authority under intimation to audit.

**Para NO.6**

(Record Memo NO 1-6 dated 22.3.2022)

**Subject : Non Production of Record**

The following record has not been shown to the audit:-

1. List of Auditable record
2. Grant-in-aid files with Utilization Certificate and other detail
3. **REGISTERS:** Stock i/c dead stock, Stamp Paper, , Property, T.R.-5 Stock, Attendance, Long term/Short term Advance, Photocopier, Non Consumable stock Register
4. Liveries Account/OTA Register/ Postage Stamp Account
5. outstanding AC bills detail and Register
6. LTC/TA/Conveyance Allowance/Children Education Allowance/Newspaper & Telephone Reimbursement Register and their bills
7. Rent/Electricity/Water/Telephone Bill and their Registers
8. detail of Employees allotted Govt. accommodation
9. Long term/Short Term Advance Register
10. All Advertisement files
11. Detail of court cases
12. Spouse information as per Proforma
13. Fidelity and Surety Bond of Cashier/Store keeper
14. Record of soil conservation and agriculture land.
15. Record of Kissan Mitra Yojna
16. Record of Parampragat Krishi Vikas Yojna
17. Record of Setting up farmers training and Education center
18. Record of rationalization of minor irrigation Scheme.
19. Tender files/Agreements/Purchase files/Work Order Register, if any
20. Files for services outsourced for Sanitation/Security/Housekeeping services/Canteen/Providing Data Entry Operator/Any other services outsourced
21. Security/EMD Register
22. Penalty Register
23. Replies to old outstanding Audit paras



(Chander Mohan)  
Inspecting Audit Officer  
Audit Party No.XVII

TAN NO. 1

(Audit Memo No. 10 Dated: 25.3.2022)

Sub:- Budget Estimation & surrender of savings

During the test check audit for the financial 2018-19, 2019-20, 2020-21 and on the basis of information supplied and reconciliation statements for the month of March 2019, 2020, and 2021 as provided by the department, there are large savings due to small or no expenditure incurred in the various heads of account, as per details given below :-

FINANCIAL YEAR 2018-19

S.N.	MAJOR HEAD WITH NOMENCLATURE	BUDGET ALLOTTED	EXPEND.	BALANCE	% SAVING
	Major Head 2401				
1	00.001 (95) Direction & Admn. ( N.P.)				
	(95 00 03) O.T.A	5000	0	5000	100
	(95 00 11) D.T.E	100000	38220	61780	61.78
2	00.109 (88) Extn. Staff under IADP:- (Non-Plan)				
	(88 00 11) D.T.E	50000	0	50000	100
3	00.109 (69) Setting-up of Farmers Training & Education Centre: (Non-Plan)				
	(69 00 03) O.T.A	20000	0	20000	100
	(69 00 11) DTE	40000	0	40000	100
	(69 00 13) Office Expenses	800000	269260	530740	66.34
4	"2402" 00.102 (80) Soil Conservation on Agriculture Land: (Non-Plan)				
	(80 00 06) Medical Treatment	350000	127196	222804	63.66
	(80 00 11) DTE	40000	1542	38458	96.15
	(80 00 13) Office Expenses	80000	0	80000	100

5	2401 00.789 99 00 42 Farm Advisory: Integrated Agriculture Development scheme including Extension Education etc. (SCSP)	500000	0	500000	100
6	2401 00.104 95 Agricultural Farms Smart Krishi Yojna (Plan)				
	(95 00 13) Office Expenses	100000	0	100000	100
7	4401 00.104 97 Agricultural Farms Smart Krishi Yojna (Plan)				
	(97 00 52) Machinery & Equipments	200000	0	200000	100
	(52 00 13) Office Expenses	100000	0	100000	100
8	2401 00.104 94 Paramparagat Krishi Vikas Yojna (CCS)				
	(94 00 50) Other Charges	47145000	0	47145000	100
9	"2702" 80 800s (97 00 42) Rationalization of Minor Irrigation Scheme (CSS Plan)	555000	29925	525075	94.61

**FINANCIAL YEAR 2019-20**

S.N.	MAJOR HEAD WITH NOMENCLATURE	BUDGET ALLOTTED	EXPENDITURE	BALANCE	% SAVING
	Major Head 2401				
1	00.109 (88) Extn. Staff under IADP:- (Non-Plan)				
	(88 00 11) D.T.E	50000	5200	44800	89.6
	(88 00 13) Office Expenses	100000	4368	95632	95.63
	00.109 (69) Setting-up of Farmers Training & Education Centre: (Non-Plan)				
	(69 00 11) DTE	40000	0	40000	100
2	"2402" 00.102 (80) Soil Conservation on Agriculture Land: (Non-Plan)				
	(80 00 11) DTE	40000	0	40000	100
	(80 00 13) Office Expenses	30000	0	30000	100

3	2401 00.789 99 00 42 Farm Advisory: Integrated Agriculture Development scheme Including Extension Education etc. (SCSP)	500000	0	500000	100
	(94 00 50) Other Charges	50000000	0	50000000	100
4	"2702" 80 800s (97 00 42) Rationalization of Minor Irrigation Scheme (CSS Plan)				
	(97 00 01) Salaries	100000	0	100000	100
	(95 00 13) Office Expenses	600000	0	600000	100

**FINANCIAL YEAR 2020-21**

S.N.	MAJOR HEAD WITH NOMENCLATURE	BUDGET ALLOTTED	EXPEN DITURE	BALANCE	% SAVING
	Major Head 2401				
1	00.001 (95) Direction & Admn. ( N.P.)				
	(95 00 11) D.T.E	100000	4238	95762	95.76
	(95 99 13) I.T	200000	0	200000	100
2	00.109 (88) Extn. Staff under IADP:- (Non-Plan)				
	(88 00 11) D.T.E	50000	0	50000	100
	(88 00 13) Office Expenses	100000	31574	68426	68.43
3	00.109 (69) Setting-up of Farmers Training & Education Centre: (Non-Plan)				
	(69 00 11) DTE	40000	0	40000	100
	(80 00 11) DTE	40000	0	40000	100
	(80 00 13) Office Expenses	80000	3500	76500	95.63
	2401 00.789 99 00 21 Farm Advisory: Integrated Agriculture Development scheme including Extension Education etc. (SCSP)	500000	0	500000	100
	(91 00 33) Subsidies	100000		100000	100
4	2401 00.104 94 Paramparagat Krishi Vikas Yojna (CCS)				
	(94 00 50) Other Charges	47145000	0	47145000	100

5	<b>2401 00.104 92 Support to State Extension Programme for Extension Reforms (ATMA) (CCS) Agriculture Technology Management Agency</b>				
	( 92 00 02) Wages	1200000	600000	600000	50
	( 92 00 11) DTE	100000	0	100000	100
	( 92 00 13) OE	1660000	400000	1260000	75.90
6	<b>2401 00 789 95 Support to State Extension Programme for Extension Reforms (ATMA)(SCSP) (CCS) Agriculture Technology Management Agency</b>				
	95 00 21 Supplies & Materials	840000	420000	420000	50
7	<b>"2702" 80 800s (97 00 42) Rationalization of Minor Irrigation Scheme (CSS Plan)</b>				
	(97 00 01) Salaries	300000	0	300000	100
	(97 00 06) Madical Treatment	20000	0	20000	100
	(95 00 11) DTE	5000	0	5000	100
	(95 00 13) Office Expenses	675000	0	675000	100

The department is therefore advised to prepare the estimate of budget according to the expenditure of last financial year and surrender the savings in time

**TAN NO 2**

(Audit Memo No.14 Dated 28.3.2022)

**Sub:- Wasteful expenditure and Irregularities in maintenance of various Stock Registers**

Rule 213(2) of GFR 2017 stipulates that physical 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.

On scrutiny of the consumable Stock register as provided to Audit Party, it has been observed that

No physical verification of consumable stock has been undertaken.

The page counting certificate has not been given on the first page of the stock register.

It has been seen that toner/cartridges have been purchased without assessing the requirement of likely consumption in the coming year and are thus lying unutilized as per detail given under :-

Item	Page no.	purchased	Stock in hand	observation	Page no.	remarks
Cartridge of fax machine (p-20) of stock register and p-177 of old stock register	c/f from page 177 of old stock register		3			Purchased on 6.11.2017 Cost not mentioned
	Purchased on 30.5.2018	4	7	Purchased without assessing the requirement as 03 were not utilized  7 remains unutilized till date		CB 165 dated 15.10.2018 for Rs. 21900/-
Cartridges of computer 12A	Page no. 19 & 21		0			
21.8.19	Purchased on 21.8.2019	20		Out of 20, 12 were Unutilized at the time of next purchase	Page no. 19	Purchased vide CB NO. 127 dated 17.10.2019 for Rs. 85000/-
7.9.20	Purchased by bill no. 249 dated 7.9.20	20	32	12 were Unutilized at the time of purchase Out of 32, 19 Remains utilized till date	Page no. 19	Purchased vide CB NO.92 dated 13.10.2020 for Rs. 84380/-
24.3.21	Purchased on 24.3.21	20	39	Out of 39, Only 4 utilized and 35 Remains unutilized till date	Page 21	Voucher no. 129 dated 24.3.21, cost not mentioned



Since there is no issuance or utilization shown in the stock register, it may please be informed whether the same are still lying unutilized and whether same are useable or not as toner/cartridges have limited life span failing which the same tantamounts to wasteful expenditure .

It may also be informed what was the basis of selection of how many number of items are to be purchased and whether any stock assessment on basis of past consumption pattern and likely consumption was made before the purchase.

Since the above purchase leads to overstocking of goods and non utilization of the stock leads to wasteful expenditure, it is advised that all purchases in future be made on realistic basis after drawing estimate of quantities to be purchased as per pattern of utilization in past when previous stock has been exhausted or near exhaustion.

The necessary steps be taken to remove above shortcomings under intimation to audit.

**TAN NO. 3**

{Audit Memo No.12 Dated: 28.3.2022}

Sub: - Shortcomings in medical Bills/ Reimbursement of Medical expenses during the year 2020-21

During the test check of Medical bills/reimbursement of Medical expenses as provided to the Audit by the JD (Agriculture), the following discrepancies are observed:

- a) Son of Shri Naresh Kumar, EA(A), namely Nitin Kumar, DOB-27/12/1992, who is above the age of 25 years is found included in the details of Family/Health Card No, 138501.

The necessary updation of medical card be done and if any payment made to the official on account of above family member after attaining the age 25 years or till he starts earning/married, may please be checked from the records and be recovered under intimation to audit. Other similar cases may also be taken into account for similar action at your own level under intimation to audit.

**TAN NO. 4**

(Audit Memo No 7 Dated: 23.3.2022)

**Sub: Improper maintenance of Pay Bill Registers**

During the test check of pay bill registers for the audit period 2018-21, the following shortcomings have been noticed:-

- Page counting certificate has not been recorded in the first page of PBR.
- At the close of every financial year vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Vertical totals should be worked out and shown to next audit.
- Upper Columns i.e. Govt. Accommodation detail, DNI, Service Verification, DOB, DOJ etc., have not been filled in most cases.
- Entries related to advance of GPF/MCA/HBA against which recovery/installment has been done, should be shown in the upper respective columns, so that same may be cross checked.
- A number of cutting/overwriting has not been authenticated by the DDO.
- Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
- Monthly entries of Pay and Allowances entered in the PBR has not been signed by the DDO.

Necessary steps should be taken to update the PBRs under intimation to audit.

**TAN NO. 5**

(Audit Memo No.9 Dated: 25.3.2022)

**Sub: - Shortcomings in maintenance of Service Books of the officials/officers who are going to retire within next 5 years..**

During scrutiny of Service Books of the officers/officials, the following observations are made:

S. NO	NAME OF THE OFFICER/OFFICIAL	DESIG	SHORTCOMINGS
1.	Virender singh	EA(A)	18 years service verification not done by PAO. Details of Home Town not mentioned in the Service book. Details of Adhar Card not mentioned in the service book.
2,	Devendra Kumar	EA(A)	18 years service verification not done by PAO. Details of Adhar Card not mentioned in the service book.

3.	Dheeraj Kumar Singh	EA(A)	18 years service verification not done by PAO. Details of Adhar Card not mentioned in the service book.
4.	Narender Singh	EA(A)	18 years service verification not done by PAO Photograph of the official is not attached Photo of the employee should be pasted and attested at first page of Service Book. Details of Adhar Card not mentioned in the service book.
5.	Ajeet kumar	EA(A)	18 years service verification not done by PAO. Details of Home Town not mentioned in the Service book. Details of Adhar Card not mentioned in the service book. Leave account incomplete since 2010
6.	Tripurari Sharan	EA(A)	18 years service verification not done by PAO..Details of Adhar Card not mentioned in the service book.
7.	Jugendra Singh	EA(A)	18 years service verification not done by PAO.. Details of Adhar Card not mentioned in the service book. Leave account incomplete since 2019.
8	Satyapal Singh	EA(A)	18 years service verification not done by PAO Photograph of the official is not attached Photo of the employee should be pasted and attested at first page of Service Book. Details of Adhar Card not mentioned in the service book. Leave account incomplete since 2019.
9	Satyavir Sharma	EO(A)	18 years service verification not done by PAO Details of Adhar Card not mentioned in the service book. Leave account incomplete since 2019.
10	Mojpal Singh	EO(A)	18 years service verification not done by PAO Details of Adhar Card not mentioned in the service book.
11	Ravendra Singh	EA(A)	18 years service verification not done by PAO Details of Adhar Card not mentioned in the service book. Leave account incomplete since 2019.
12	Balak Ram	EA(A)	18 years service verification not done by PAO Details of Adhar Card not mentioned in the service book. Leave account incomplete since 2015.

**(1) Service Book to be shown to the official every year.**

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

**(2) Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years. But this has not been followed in most of the cases.

Entry of Aadhar Number has not been made in the service book of staff as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCT of Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.

Necessary steps be taken to update the service book and remove the above shortcomings under intimation to audit.

**TAN NO .6**

(Audit Memo No. 13 Dated: 28.3.2022)

Sub: - Shortcomings in paid vouchers of contingent expenditure incurred by the Department.

As per Rule 59 regarding *Instructions relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers.* —

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

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

During the test check of Contingency bills provided to Audit in respect of paid vouchers of Contingent Expenditure incurred by the J.D. Agriculture, the following discrepancies are observed:

a) Copies of vouchers and sub vouchers have been stamped as "passed for payment" and not marked or stamped "paid and cancelled" so that the vouchers cannot be used again and avoid duplicacy of payment as mentioned above as per Receipts and Payments Rules, 1983.

Necessary steps be taken to comply with above rule under intimation to audit.



(Chander Mohan)  
Inspecting Audit Officer  
Audit Party No.XVII

(3)

List of Service Books

	Jaipal Singh	EA(A)
	Babu Ram	EO(A)
	Surender Singh	EA(A)
	Shyam Singh	EA(A)
	Narender Kumar	EA(A)
	Raj Kumar	EA(A)
	Om Prakash	EA(A)
	Naresh Kumar	EA(A)
	Virender singh	EA(A)
	Devendra Kumar	EA(A)
	Dheeraj Kumar Singh	EA(A)
	Narender Singh	EA(A)
	Ajeet kumar	EA(A)
	Tripurari Sharan	EA(A)
	Jugendra Singh	EA(A)
	Satyapal Singh	EA(A)
	Satyavir Sharma	EO(A)
	Mojpal Singh	EO(A)
	Ravendra Singh	EA(A)
	Balak Ram	EA(A)

Name of the Unit :- J.D. AGRICULTURE, MSO Building, ITO, New Delhi  
Name of the IAO:- Sh. Chander Mohan, AO

Old Audit Report		CURRENT AUDIT REPORT (2017-21)	
Para Outstanding	04	Recoveries Detected	133548
Settled on the spot	01	Recoveries effected on the spot	NIL
Remaining Paras	03	Balance recoveries	133548
		Important Paras	
Total recoveries	NIL		
Recoveries effected on the spot	NIL		
Balance recoveries	NIL		

*CJ*  
29/12/20

## (CURRENT AUDIT MEMO 2020-21)

Memo No.	Dated	Subject	Remarks
1	21.3.2022	Information provided	Para 6 NPR
2	21.3.2022	Information/records of vehicles	Record Memo
3	21.3.2022	Records pertain to Store	Record Memo
4	21.3.2022	Provide the detail of Employees allotted Govt. accommodation	Record Memo
5	21.3.2022	Non-adjustment of outstanding AC bills	Record Memo
6	21.3.2022	Information regarding CCL	Record Memo
7	23.3.2022	Improper maintenance of Pay Bill Register	TAN 4
8	23.3.2022	Outstanding contingency advances	Para 3
9	25.3.2022	Shortcoming in maintenance of service book	TAN 5
10	25.3.2022	Budget estimation	TAN 1
11	25.3.2022	Reply of Old outstanding para	Record Memo
12	28.3.2022	Medical bills and reimbursement	TAN 3
13	28.3.2022	Shortcoming in paid vouchers of contingent expenditure	TAN 6
14	28.3.2022	Wasteful expenditure and Irregularity in maintenance of various stock register	TAN 2
15	28.3.2022	Irregular payment of Rs. 50000/- and recovery thereof	Para NO .2
16	28.3.2022	Advance Drawl of Rs. 2 lakh for organization of farmers training camp at ICAR/IARI under ATMA Scheme	Para 4
17	28.3.2022	Non Deduction of TDS of Rs. 83548/- under Section 194J	Para 1
18	28.3.2022	Irregular purchase under the Support to State Extension Programme for Extension Reforms CSS funds .	Para 5