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

Sub:- Audit Report of Office of the Seed Certification Development Department, Khebar Pass, Delhi for the period 2018-21

INTRODUCTION:-

The I.A.R on the accounts of Seed Certification Development Department, Khebar Pass, Delhi for the period 2018-21 was conducted by the field Audit party No. X comprising of Sh. Davinder Kumar, IAO, Sh. Amit Kumar Sinha, AAO and Sh. Sukhbir Singh, UDC. The Audit was conducted during the period from 03/01/2022 to 03/02/2022 (07 working days due to work from home (Covid 19)w.e.f. 05.01.22 to 27.01.22).

AIMS AND OBJECTIVES:-

The purpose of seed certification is to maintain and make available to public through certification high quality seeds and propagating materials of notified kind and varieties so as to ensure genetic identity and genetic purity. Seed certification is also designed to achieve prescribed standard.

HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER	PERIOD
HOO	Sh. A.P. Saini, Jt. Director Agriculture	01.04.18 to 31.03.21
DDO	Sh. Yogender Rathi, Agronomist	01.04.18 to 31.01.20
	Sh. A.P. Saini, Jt. Director Agriculture	01.02.20 to 31.03.21
Cashier	Sh. Prempal Singh,	01.04.18 to 31.03.19
	Sh. Yashpal Singh, Technical Asstt.	01.04.19 to 31.03.21

Budget Allocation & Expenditure for the year 2018-21

Financial Year	Budget	Expenditure
2018-19	3410000/-	123187/-
2019-20	1460000/-	1183265/-
2020-21	1450000/-	997025/-

Statutory Audit:-

The Statutory audit of the Seed Certification Development Department, Khebar Pass, Delhi was conducted by AG (Audit), Delhi upto 2014-15



Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled by diverted capacity	Vacant
1	Group A	00	00	00
2	Group B	00	00	00
3	Group C	05	01	04

Maintenance of Records:-

The maintenance of records of Seed Certification Development Department, Khebar Pass, Delhi for the period 2018-21 was found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit report :-

There were 01 audit para's outstanding in the previous audit report. The Department has not submitted any reply. Hence no para has been settled. 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	2014-18	01	00	NIL	01
TOTAL		01	00	NIL	01

(B) Details of Old Recovery:- NIL

Current Audit Report :-

Details of Current Recovery (Audit period 2018-21):- 3434/-

The internal audit report has been prepared on the basis of information furnished and made available by the Seed Certification Development Department, Khebar Pass, Delhi for the period 2018-21, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.


(Davinder Kumar)
Inspecting Audit Officer
Audit Party No.X

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Directorate of Audit
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दिल्ली सरकार
Govt. of NCT of DELHI

List of Para (Order by Audited Year & Para)

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Department :Development							
Sub department:Seeds Certification Development Department, Khebar Pass, Delhi (1394/11)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	2014	2018	1		Accumulation of unserviceable stores amounting to Rs. 13422/-	O	0
2	2014	2018	1		Accumulation of unserviceable stores amounting to Rs. 13422/-	O	0

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

PART-I

Old Audit Report

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CURRENT AUDIT REPORT

2017-18

**PARA-1 Accumulation of unserviceable stores amounting to Rs. 13422/-
(Audit Memo No. 02 Dated : 02.08.2018)**

During the test Audit of unserviceable store of Seed Certification Unit for the period of 2014-15 to 2017-18, it was observed that unserviceable items having book value Rs. 13422/- are lying in the unit and since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the unit, then the Head of Office is requested to condemn these items as per the prescribed procedure at the earliest. Similar types of list of unserviceable items from other departments may also be obtained and take necessary actions in light of GFR under intimation to Audit.

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[Signature]
(JASPAL SINGH)
Inspecting Audit Officer
Audit Party No. XIX

PART-II

Current Audit Report (2018-21)

Para No. 1 Non-deduction of TDS amounting to Rs. 3434/-
(Ref. audit memo No. 12 dated 02.02.2022)

As per Income Tax Rule 194C tax should be deducted at source @ 1% in case the payment is made to individual or HUF and @ 2% in case of payment done to any other person.

TDS exemption limit is Rs. 30,000/- in case of single contract and Rs. 1,00,000/- in case of aggregate amount during the financial year.

During the test check of records of Seed Certification, Khebar Pass, Delhi for the audit period 2018-21, it has been observed that the following payments were made to M/s Mogha Printers without deductions of Income Tax/TDS from the supplier which is against the rules:-

Bill No. & Date	Name of Agency	Amount Paid	TDS @ 2% to be deducted
CB-14 dated 14.01.19	M/s Mogha Printers	71,700/-	1434/-
CB-22 dated 20.01.20	M/s Mogha Printers	1,00,000/-	2000/-
Grand Total			3434/-

Necessary steps should be taken to recover an amount of Rs. 3434/- on account of TDS from M/s Mogha Printers under intimation to audit.

Para No. 2 Non production of records
(Ref. audit memo No. 1 dated 03.01.22)

The following records/information not produced to audit.

1. TR-V Stock
2. Property Registers
3. List of unserviceable items/Condemnation files
4. Tuition Fees Register/LTC Registers/Medical Registers
5. Consumable & Non Consumable Stock Registers



(Davinder Kumar)
Inspecting Audit Officer
Audit Party No.X

Test Audit Notes

TAN 1 **Improper maintenance of Pay Bill Registers**
(Ref. audit memo No 7 dated 04.01.2022)

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

1. Page counting certificate has not been recorded in the first page of PBR.
2. At the close of every financial year horizontal and vertical totals should be squared up. But on scrutiny of PBR it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to next audit.
3. Upper Columns i.e. Govt. Accommodation detail, DNI, Service Verification, DOB, DOJ etc. have not been filled in the PBR.
4. A number of cutting/overwriting and use of fluid in the PBR has not been authenticated by the DDO.
5. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
6. Monthly entries of Pay and Allowances entered in the PBR has not been signed by the DDO.
7. Alphabetical index has not been maintained in the PRB.
8. Abstract of Pay Bills (GAR-18) in the PBR has not been maintained.

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



TAN 2 **Improper Maintenance of Cash Book**
(Ref. No. audit memo No. 8 dated 04.01.2022)

As per Rule 13 (ii) of Receipt & Payment Rules, all monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.

As per rule 13(iii) of Receipt & Payment rules, the Cash Book should be closed regularly and completely checked. The DDO should verify the totalling of the Cash Book or have this done by some responsible officer other than the writer of the Cash Book and initial is correct.

As per rule 13 (iv) of Receipt & Payment rules, at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect "Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book."

During the test audit of Cash book of Seed Certification, Development Department, Khebar Pass, Delhi for the audit period from 01.04.2018 to 31.03.2021 the following discrepancies have been noticed:-

1. A number of cutting/overwriting and use of fluid have been made in the cash book without attestation/authentication by the DDO.
2. Every entries should be authenticated by the DDO, but the same has not been made in the Cash Book.
3. TR-V has not been mentioned in the Receipts column of the Cash Book.
4. Monthly closing certificate has not been properly recorded in the Cash Book.

Necessary steps should be taken to rectify the above observations under intimation to audit.

TAN 3 **Improper maintenance of Bill Register**
Ref. audit memo No 9 dated 31.01.2022

During the test check of Bill Register provided to audit for the audit period 2018-21, the following shortcomings have been noticed:-

1. Entry of each Bill should be initial by the competent authority i.e. DDO/HOO in the Bill Register, but the same has not been made in the Bill Register.



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2. The bill register should be maintained in proper manner i.e. Date of presentation, Token No., Cheque No., Amount passed by PAO, Bill Passed/Cancelled, etc should also be recorded.

Necessary steps should be taken to maintain the Bill register under intimation to audit.



(Davinder Kumar)
Inspecting Audit Officer
Audit Party No.X