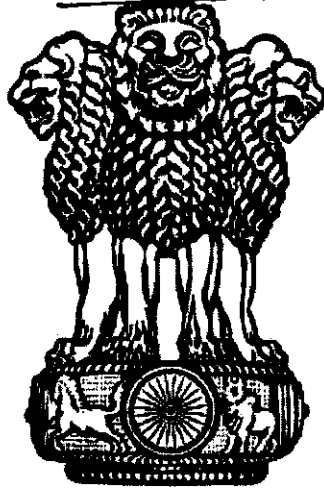


N. A University Wagai, Dangs

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**MINISTRY OF AGRICULTURE
INTERNAL AUDIT WING**

**SPECIAL AUDIT REPORT OF KVKS AND OTHER INSTITUTES OF GUJARAT UNDER ZONAL PROJECT
DIRECTORATE-VI OF ICAR, JODHPUR**

**SPECIAL AUDIT REPORT FOR THE PERIOD
FROM 05.01.2015 TO 23.01.2015.**

SPECIAL AUDIT REPORT FOR AUDIT OF KVK, WAGHAI, DANGS FROM
16.01.2015 TO 17.01.2015

1	Name of the Office, with complete Address.	Krishi Vigyan Kendra, Navsari Agricultural University, Waghai, Distt.: Dangs, PIN- 394730
	Name & Designation of the Head of the unit	Dr. V. J. Zinzala, Prog. Co-ordinator
3	Cheque Drawing DDO or Non-Cheque	Cheque Drawing
4	Name & Designation of the DDO	Dr. V. J. Zinzala, Prog. Co-ordinator
5	Name & Address of the Head of Office	Krishi Vigyan Kendra, Navsari Agricultural University, Waghai, Distt.: Dangs, PIN- 394730
7	Telephone No(s)	02631-246239
8	Telegraphic Address	
9	Selected month(s) for detailed audit	01/12, 02/13 & 03/14
10	Members of the Special Audit Party	Shri. P. Prithweeraj Purushothaman, SrAO Shri. S. K. Mishra, AAO Shri. C.L. Verma, Consultant Shri. N. Ratankumar Singh, Sr. Acctt.
11	Head of the I.A. Party.	Shri. P. Prithweeraj Purushothaman, Sr. Accounts Officer
12	Dates of Inspection with number of working days	16.01.2015 to 17.01.2015 2 working days

KVK, NAU, Waghai, Dang

Introduction : Krishi Vigyan Kendra is an institutional project of the ICAR to demonstrate the application of science and technology, inputs of agricultural research and education on the farmer's field and in the rural area with the help of multidisciplinary team of scientists. It is also called as a "first-line transfer of technology system" in the country.

Krishi Vigyan Kendra is an innovative science based institution which conducts On Farm Testing for technology assessment and refinement, undertakes vocational training of farmers, farm women and rural youths and Frontline Demonstration to promptly demonstrate the latest agricultural technologies to the farmers as well as the extension workers. The KVK functions on the principles of collaborative participation of scientists, subject matter specialists, extension workers and farmers.

Activities of KVK: -

- To conduct on-farm testing and to identify the location specificity of agricultural technologies under various farming systems.
- Organize Frontline Demonstrations with grass root farmers to establish production potential of technologies on their fields.
- Training of farmers to update their knowledge and skills in modern agricultural technologies by direct interaction with the farmers.
- Training of extension personnel to orient them in the frontier areas of technology development.
- To work as resource and knowledge centre of agricultural technology for supporting initiatives of public, private and voluntary sector for improving the agricultural economy of the district.
- To provide the latest information on weather, pest control, market rate etc. through text as well as voice messages in local languages.

Finding-1**Submission of irregular AUC for the financial year 2011-12.****Criteria:**

As per Rule 212 of GFR,2005

Condition:- On scrutiny of the statement of funds and grants register, the total grants received for the financial year **2011-12** is **Rs.72,83,100/-**, whereas as per the Audited Utilization Certificate, the total receipt of grant is mentioned as **Rs.66,10,000/-**. Hence, the AUC submitted for the year 2011-12 does not provide a true and fair financial position of the institute. This has resulted in incorrect figures in the opening and closing balances for the financial years **2012-13** and **2013-14**.

Cause:-Non observance of GFR Rules.

Effect:-Violation of codal provision.

Recommendation:- The Audited Utilization Certificates may be got verified and the correct grants received may be incorporated and revised AUCs for **2011-12**, **2012-13** and **2013-14** may be sent to ICAR.

Finding:-2

Non verification of revolving fund account along with the stock of produce.

Criteria:- As per guidelines for the KVK managers Revolving Fund Account should be verified along with the stock of the produce in order to know the profits accruing from different KVKs.

Condition:- On scrutiny of records relating to revolving fund, it has been noticed that no separate register is being maintained showing the details of production cost and the value of output. The sale proceeds of various instructional units such as horticultural garden, vegetable unit, agricultural unit, etc. have to be deposited to that revolving fund account which should be annually verified along with stock of the produce and related records by the competent authority. This has to be done to know the profits accruing from different units of KVK.

Cause:- Non adherence of guidelines to KVK managers.

Effect:- Violation of guidelines for KVK Managers.

Recommendation:- In order to have the transparency of sale proceeds and stock of produce, instructional unit wise, separate registers should be maintained to know the profits unit wise.

Finding-3 : Incorrect entry in the Annual Progress Report regarding total distance run in r/o Vehicle No. GJ 15 G 415 due to improper entry in the log book.

CRITERIA : Staff Car Rules.

CONDITION

On scrutiny of the Annual Progress Reports (APR) for the years 2011-12, 2012-13 and 2013-14 and the log books of Vehicle (Jeep) No. **GJ 15 G 415** purchased in the year 1999, it is seen that the total Kilometres run as given in the APR and the logbooks are not tallying. The details are given as under :

Financial Year	Total Km. run	
	As per APR	As per log-book
2010-11	87832	87954
2011-12	8298	8243
2012-13	224727	24727
2013-14	236939	37125

Further, details regarding repairs made and materials used for the maintenance of the vehicle are not mentioned in the log book.

Cause- Non-observance of codal provisions

Effect: The information furnished in the Annual Progress Report in r/o the above vehicle is misleading.

Recommendation- Log-book should be maintained properly and the difference in the Annual Progress Report and the log book may be reconciled to give the correct information regarding the use of the vehicle. The details of materials used and repairs made should also be mentioned in the log-book.

Finding-4 : Irregular payment of Rs.1,75,766/- for carrying out renovation work of net house at KVK Farm, Waghai

CRITERIA : As per guidelines to KVK Managers.

CONDITION

On scrutiny of the Vouchers for the month of March,2014, it is seen that an amount of Rs.1,75,766/- has been paid for carrying out the renovation work of net house at KVK Farm under Contingency Grant of B.H.-2704-6. After the completion of the work, the entire amount was paid to the contractor. However, completion certificate from the Committee formed for the purpose was not obtained before making payment, which is a serious lapse.

Cause- Non-observance of Guidelines to KVK Managers

Effect: The payment was made without observing the codal provisions.

Recommendation- Completion certificate as per the specifications for the above work may be obtained from the committee which was formed for the purpose under intimation to audit. In future, no payment for any work done should be made before obtaining the completion certificate in every respect from the committee formed for the purpose..

Finding:-5**Irregular Maintenance of NPS data.**

Criteria:- NPS Rule

Condition:- On scrutiny of the records, it was seen that the annual statements in respect of amounts deducted towards NPS of officials has not been provided to them.

In the case of two officials, it was seen that the officials are yet to receive the PRAN numbers the details of which are given as under :

Shri. Danish Kumar N. Parmar, Peon(Supporting Staff) applied on 1.10.2013.

Smt. Nitalben N. Patel, SMS(Home Science) applied on 29.1.14

Though the regular deduction towards NPS is being made, no details of the credit of the deducted amount could be furnished to the audit.

Cause:-Non observance of NPS Rules.

Effect:-Violation of NPS rules.

Recommendation:-Details of NPS deductions should be accounted and the data should be uploaded monthly. The officials should be provided the PRAN numbers and the annual statements immediately.

Finding:-6**Non-maintenance of records in r/o publications.**

Criteria:- As per guidelines to KVK Managers.

Condition:- On scrutiny of the records, it was seen that 1000 copies of "**Mushroom cultivation and its detailed information**" were published in the year 2012-13 incurring an expenditure of Rs.1,23,000/- by including the same in the extension activities. Some copies were given as complementary copies and the rest were given to the farmers free of cost. However, no records of receipts and issue of complementary copies, stock of copies issued to farmers etc. were not maintained.

Cause:- Non adherence of guidelines to KVK managers.

Effect:- Violation of guidelines for KVK Managers

Recommendation:-A Register showing the details of publications such as No. of copies received, No. of complementary copies issued to the farmers etc. should be maintained for getting the clear picture of the publications made.

Finding:-7**Improper maintenance of Service Books.****CRITERIA**

As per the provisions of FR&SR

CONDITION

On verification of Service Books of the officials, it is noticed that Service Books are not maintained as per Rules.

1. Every step in officials career should be recorded and each entry attested by the Head of Office.
2. GPF Account Number should be entered on the right hand top corner of Page.1 by means of a rubber stamp as soon as the official is admitted to GPF.
3. Nomination under GSLI should be pasted in the Service Book countersigned by Head of Office. Details of the entries for the recovery made every year should be pasted in the service book.
4. Service Book is to be shown to the official every year and his signature obtained on the service book.
5. A register of Service Book is to be maintained as per the existing Rules.
6. Latest photograph may be obtained from the individual and pasted in the Service Book in the appropriate column.

CAUSE

Non observance of Supplementary Rules.

EFFECT

Short comings will be detrimental to the employees of this Institution.

RECOMMEDATION

It is, therefore, suggested that all the officials' Service Books may be reviewed and the short comings may be attended to on top priority to avoid undue hardship at a later stage.

Finding:-8**Physical Verification of Consumable Register and Stationery Register.**

Criteria:- In terms of Rule 192 of GFR 2005

Condition:-

On scrutiny of records of Consumables and Stationery Registers, it is seen that the physical verification of both consumable and stationery registers have not been done.

Cause:- Non observance of codal provision

Effect:- Violation of codal provision

Recommendation:- Consumables Register and Stationery Registers should be verified at least once in a year and the outcome of verification recorded in the corresponding registers. Discrepancies if any should be promptly investigated and brought to the notice of the competent authority.

FINDING-9 : UNREALISTIC ANNUAL ACTION PLANS PREPARED AND SUBMITTED IN R/O TECHNICAL ACHIEVEMENTS

CONDITION

It transpires from the data submitted to Audit that unrealistic action plans have been submitted in respect of technical achievements as the achievements in the no. of FLDs , extension activities and training are much higher than the targets fixed or underachievement of fixed targets for the financial year 2011-12, 2012-12 and 2013-14 as detailed below :

Sr. No.	Components	2011-12		2012-13		2013-14	
		Target	Achievement	Target	Achievement	Target	Achievement
1.	Frontline Demo.						
	No. of Frontline Demo.	349	547	94	80	69	707
	No. of Farmers	349	547	384	253	369	1087
2.	On Field Training (Tech. Assessment and Refinement)						
	No. of Farmers					30	75
	Training (under Rainwater Harvesting Unit)						
	No. of Courses	75	85	88	153	105	141
	No. of Participants	1540	2911	1760	6581	2100	5623
3.	Extension Activities						
	No. of Activities	200	1144	200	1448	200	1736
	No. of participants	10000	22897	10000	15163	10000	17555
4.	Production of Tech. Inputs						
	Seed Production(Qtl)	NIL	182	400	187	400	147
	Planting Materials	NIL	4300				

CAUSE

Unrealistic targets set up in the annual action plan.

EFFECT

Excess/Under achievement of fixed targets.

RECOMMENDATION

The reasons for unrealistic action plans of fixed targets may be intimated to Audit. It may be ensured that realistic annual action plans are prepared and submitted so that variations in the targets and achievements could be reduced.

Finding:- 10**Improper maintenance of PBR.**

Criteria:- Note below Rule 34 of CGA(R&P) Rule PBR and form GAR-13

Condition:

On scrutiny of PBR, it is seen that a certificate on the first page certifying that "the register contains the pages from.... to.. ." is not recorded by the competent authority. Entries made in the PBR are not signed by the DDO/competent authority. Cutting or white ink use is not attested. It is also seen that, the education cess and higher education cess is not deducted along with the deduction of TDS, but, the same is deducted lump sum at the end of the year which is not correct.

Cause: Non observance of codal provision

Effect:- Violation of codal provision

Recommendation:- PBR should be maintained properly as it is a very important document. As per Income Tax Rules, TDS should be made along with 3% Educational Cess.

Finding:-11**Shortfall in maintenance of Cash Book.**

Criteria:- Rule 13(III) & (IV) of Central Government Account (Receipt & Payment) Rules 1983

Condition- On scrutiny of the cash book of KVK, Waghai, Dangs, it is seen that the Head of office has not verified the cash balance in the cash book with the actual cash available in the Bank and Cash chest and, a certificate to that effect has not been made in the register as per the provisions of **Rule 13(IV) of CGA (R&P) Rule 1983.**

- (i) The Head of office has not verified the totaling of cash book or have this done by some responsible sub-ordinate other than the writer of the cash book and initial it as correct as per rule in terms of rule 13(III) ibid.
- (ii) E-payment for amounts more than Rs.25,000/- is not made.
- (iii) Bank reconciliation statement is not prepared every month.
- (iv) Fidelity bond from the insurance company is not obtained from the cashier during the period under audit.
- (v) It is seen that while making the entry of the expenditure in the cash book, double entry has been made in the payment side. The details of it is shown below :

Receipt			Payment		
Date	Particular	Amt.	Date	Particular	Amt.
			3.3.2014	Expenditure made :	4464
				Bill No.135 dt.3.3.14 : 3020/-	500
				Bill No.136 dt.3.3.14 : 1444/-	500
				Rs.4464/-	280
					500
					500
					140
					600
					3020
					1000
					24
					20
					1444

Cause.: Non observance of Receipt & Payment Rule.

Effect:-Non adherence of the codal provision of Receipt & Payment Rules and income tax provisions.

Recommendation:-Cash Book should be maintained as stated above. E-payment should be done compulsorily for the payments more than Rs.25000/-. Fidelity bond should be obtained from the cashier.