

# ICAR-Directorate of Groundnut Research, Junagadh

## Outstanding C&AG Paras as on 19.7.2023

Year	Para No.	Subject	Reply	Status
2013-14	Para-1	Advance Pending for adjustment	Rs. 5.11 lakhs has been adjusted vide Vr.No. 308 dated 20.08.2022 for Rs. 2,67,264/- and Cr.No. 2141 dated 14.10.2022 for Rs. 2,44,000/-	Pending
2017-2022	OBS-583848	<p><b>Poor internal control over activities of Office of the Directorate of Groundnut Research, Junagadh.</b></p> <p>Rule 208 under inventory management of GFR 2017 prescribes the manner in which receipt of goods is to be maintained so that each receipt till its final disbursement can be tracked.</p> <p>During scrutiny of the record of office of the DGR Junagadh it was observed that of the DGR Junagadh made seed production of groundnut at two places namely Junagadh Research Centre and RRS Bikaner. The seed produced is received at godown at farm earmarked for research cultivation at Junagadh. The produced received at the godown is entered in stock register wherein following details are captured.</p> <p>1. Date 2. Plot No. from which harvested 3. Date of harvest 4. Quantity received 5. To whom issued. 3. Audit noticed that the stock register is poorly maintained. It do not have 1. Page No. 2. Nature of the product received</p>	<p>Total 283 bags weighing 113 quintal was received during 09.12.2019 from RRS, ICAR-DGR, Bikaner. The consignment included breeder and nucleus seed of Girnar 2 variety along with the two experimental trials pod material which are produced at Bikaner in Kharif, 2019. Due to unpredicted rain during the harvesting and drying at Bikaner (Annual report copy of DGR attached) the pod loss in the form of rotten and discoloration was happened. After transport to DGR, the total consignment received</p>	Pending

	<p>3. Invoice No, against which the product is received 4. Quantity as per invoice 5. Authentication of certification by any official of office of the DGR Junagadh 6. Price at which harvest is issued. Audit also noticed that there exists no mechanism for reconciliation of quantity of product sent from Bikaner and received at Junagadh.</p> <p>Audit selected voucher of 2019-20 and 2020-21 for test check and observed that consignment No. 820 dated 9.12.2019 of 283 bags of (product not mention in invoice) weighing 113 quintal was received at godown at Junagadh. However stock register do not find any reference to such receipt. This reflect poor control over management of harvest by office of the DGR Junagadh.</p> <p>In order to have an insight of the overall control being exercise by office of the DGR Junagadh on its activities at macro level , audit called for detail in proforma as mentioned in annexure A vide its meme dated 5.2.2023. Office of the DGR Junagadh failed to supply the information. Absence of such information at the level of the Office of the Director reflex poor state of the internal control. With such poor mechanism of internal control possible financial mismanagement can not be rules out.</p> <p>Further scrutiny revealed that the average production of groundnut reported by office of the DGR Junagadh is less than 50% of the average production of India. Consideration this fact coupled with poor record maintenance and lack of maintenance of important information of office of DGR Junagadh Audit would suggest for urgent implementation of a robust mechanism which can unable due tracking of harvest from field to its final disposal.</p> <p>On this being pointed out, the department replied that the matter would be examine and detailed reply would be furnished. Further reply is awaited.</p>	<p>was 113 q weight. The weight includes Girnar 2 good pod, undersized pods, damaged or blackened pod material and experimental pod material (weighing about 4 quintal) , bag weight (about 500-800 g each bag). After complete drying followed by cleaning (removal of stones, twigs etc.) and grading at DGR, Junagadh a total 48 quintal of Breeder seed, 12 quintal of nucleus seed and 19.42 quintal TFL seed was obtained and it was entered in the seed stocks (seed stock copies attached). Undersized pods (20.70q) damaged or blackened pod material (2.70q), broken kernels (0.6q) obtained were sold out as general produce after taking the due permission from the competent authority (copy enclosed). So due consideration may be taken up in dropping out of the para/question.</p>	
--	---	--	--

	OBS 581809	<p>Extending electric connection for main meter without due approval on record:</p> <p>The DGR Junagadh had taken HT electric connection No. 21221 in the name of NRCG Junagadh. There is one meter in office campus and sub-electric meter was provided to staff quarters and electric charges are recovered from staff whom quarter has been allotted.</p> <p>Further scrutiny showed that office of DGR Junagadh do not possess any documents to suggest the legality of extending sub meter to staff quarters from its main meter (i.e. HT connection No. 21221). In absence of such document, extending sub meter to residential quarter and collecting electric charges shall amount to subletting and may create legal implication for Office of DGR Junagadh.</p> <p>Audit also noticed that Office of DGR Junagadh do not have any approved/sanctioned order to arrive at the quantum of electric charge required to be collected from the occupant of the staff quarter.</p> <p>On this being pointed out, the department replied that the matter would be examined and details reply would be sent accordingly. Further reply is awaited.</p>	<p>Due to non-availability of additional Transformer for residential quarters, electricity is being provided from the office transformer and charges as per domestic rates are bring collected from the quarter holders. Some requests were made for making provision of two additional transformers in the internal electrical supply lines at this Directorate on 19.06.2010, 28.06.2011, 18.8.2011 but the same did not materialize. However, this office is again approaching to PGVCL officials to provide the installation of separate transformer for residential area power supply may be stopped accordingly.</p>	<b>Pending</b>
--	---------------	--	--	----------------

OBS-  
583905

**Non-refund of old Fixed Deposit Receipts (FDRs) received as Earnest Money Deposit (EMD):**

As per CPWD manual, Earnest Money Deposit (EMD) is paid by each tenderer to enable the Government to ensure that a tenderer does not back out of his tender before its acceptances, or refuse to execute the work after it has been awarded to him. Further, the EMD given by all the tenders except the lowest should be refunded immediately after the opening of the tenders, or latest within a week from the date of receipt of tenders. In case of the successful tenderer, the transfer of the amount to the credit of the concerned CPWD division and the amount shall be noted in the Cash Book as receipt. The EMD so received are to be returned to the lowest tenderer after receiving the Performance Guarantee (PG).

Audit noticed that in DGR Junagadh 245 outstanding Fixed Deposit (FDR) of Rs. 2129899/- received as EMD since August 2009 to August 2019 as detailed in the table below:

Year	No. of Fixed Deposit Receipt	Amount
2009	22	47000
2010	26	108882
2011	57	329864
2012	33	452044
2013	16	214500
2014	10	94000
2015	13	133999
2016	02	20000
2017	16	172771
2018	28	330000
2019	22	226839

As per records available in finance & Accounts section EMD/Performance security amount to Rs. 16,41,712/- was outstanding up to 31.3.2023. which also tallied with our annual account for the year 2022-23. Also as per the present records EMD/performance security amounting to Rs. 12,11,712/- only is outstanding till date which is under process and will be settled as early as possible.

**Pending**

Total	245	2129899
<p>Audit observed these FDR and Demand Draft were neither refunded to the contractors on receipt of the Performance Guarantee nor credited to the Consolidated Fund of India by recording the fact on the FDR as para 19.5 (6) pf the CPWD manual.</p> <p>Further audit called for the completion status of these works but the department did not furnish any information in this regard.</p> <p>On this being pointed out, the department replied the matter would be examined and detail reply would be send accordingly.</p> <p>Further reply is awaited.</p>		

OBS-585907	<p>Non settlement of work accounts after completion of works :</p> <p>As per CPWD Works Manual under para 3.6(2), the Executive Engineers (EE) shall send Statement of Expenditure (SOE) in Form CPWA 65A to their Accounts Officers every month along with the Schedule of Deposit Works in Form CPWA 65. The EE should also send a quarterly report to the clients showing the amount deposited and the expenditure incurred against each of the works for settlement of accounts. Further, it is necessary that the EE to settle their accounts against the deposit works expeditiously so that the amount in the books of the CPWD as well as the client does not remain unsettled for long.</p> <p>During review of records audit observed that 05 deposit works were given to CPWD, Bikaner and 01 work given to CPWD, Kolkata. All works were completed but accounts are unsettled till now. The balance amounting to Rs. 163.00 lakhs (Rs. 22.89 lakh with CPWD Bikaner and Rs. 140.11 lakh with CPWD Midnapur, Kolkata) was lying pending with construction agencies.</p> <p>On this being pointed out, the department replied that in the case of west Midnapure necessary committee is constituted by the Director, ICAR-Junagadh for taking over various completed work. Once the same is taken over, we will submit adjustment against advance payment. Further in the case of Regional Research Station RRS Bikaner, the final adjustment is not received till date and remainder also issued to CPWD, Bikaner for refund /adjustment.</p> <p>Reply is not acceptable as the delay in settlement has</p>	<p>The works of Regional Station, West Midnapur West Bengal all the work is under progress as per monthly statement Form -65 received up to 31.03..2023 . The same has been adjusted against advance payment in the month of May-23 for Rs. 2,34,82,093/-, vide Vr. No. 56 to 60 dated 23.05.2023.</p> <p>As per Form-65 for the various work in the Regional Research Station, Bikaner (Rajasthan) received in the month of April-2022 and submitted adjustment accordingly the final adjustment is not received till date reminder issue to CPWD for refund/adjustment after received final adjustment/refund the same will be communicated .</p>	<b>Pending</b>
------------	--	---	----------------

		blocked a substantial amount without any use.		