

**Internal Inspection Report on the Accounts of ICAR-Central Institute for Women in Agriculture
(CIWA) Bhubaneswar, for the Year 2015-16**

Latest position of outstanding paras of previous years inspection reports:

Sl. No	Year	Para No	Audit Para	Replies to Audit Para
1	2015-16	Part II (A) Para-1	<p>Low Power Factor Surcharge:</p> <p>The short fall in power factor is persisting till the date of our audit (i.e. October'2014)</p> <p>The directorate has been paying the 'Low Power Factor Surcharge' since more than 7years and does not take any action to correct the power factor. In October 2003, the Directorate got installed 355KVA HT electricity connection from Central Electricity Supply Utility of Odisha (SESU). The first electricity bill for the period from 1.10.03 to 31.10.03 for Rs. 96,877/- included the penalty of Rs. 33,194/- for 64% fall in power factor. Since then the Directorate has been regularly paying low power factor penalty to CESU ranging from Rs.4000 to Rs.30000 per month.</p> <p>The scrutiny of records reveals the following observations:</p> <ul style="list-style-type: none"> • An amount of Rs 9.60 lakhs was paid by the Directorate for the period from October'2003 to July'2009 and of Rs 132,697/-for the year 2010-11 and Rs.140,880/- for the year 2011-12 on account of Low Power Factor Penalty. • In order to avoid the penalty due to low power factor, with the suggestion of CESU and on the recommendation of the works and Estate Committee of CIWA, it was decided to install the Automatic Power Factor Correction Unit (APFU). The APFU was installed by the supplier on 17.03.12. • After installation of APFU the fall in Power factor should become nil. 	<p>The contract demand has been reduced from 350 KVA to 150 KVA and the agreement has been signed with CESU. The Automatic Power Factor unit has been installed to avoid penalty. Sincere efforts are made to make the power factor Nil. But due to technical fault the situation remain unchanged. Recently the matter was discussed with the CPWD Electrical Engineer during their visit to the site of ICAR-CIWA and they suggested for repair of power factor unit by the outside Agency to make it NIL. Accordingly initiatives are taken to repair the Power Factor Unit to avoid payment of penalty.</p>

			<p>However, the situation remained unchanged even after installation of APFCU. Rs.86,362.74 has been charged as penalty since its (APFU) installation (17.03.2012) to 31.03.2013. Rs.1,77,218.42 has been charged as penalty in the F.Y2013-14.</p> <p>Suggestion: Steps may be taken to revise the load factor as per the requirement of the Directorate.</p>	
2	2015-16	Part-II B Para-2	<p>Maintenance of Basic records:</p> <p><u>i. Land Records and Land use Records</u></p> <p>a. Land Records:</p> <ul style="list-style-type: none"> • A land of an area of 61.6 acres was handed over to ICAR by OUAT, Bhubaneswar at plot no. 49 and 50 in 1993. Land was taken over by NRCWA in 1997. • As per request of the Directorate, the GA department in 1999 issued orders for change of plot to 50 and 51 measuring 61.415 acres. • An amount of Rs. 75 lacs of compensation for the building infrastructure was paid to OUAT in March' 1997. • On 07.08.02 it has been decided by G.A Department to allot an area of 35.7771 acres out of plot no.50 to ICAR free of premium. • Though land was handed over to ICAR since 19993, lease deed has not been executed as yet. 	<p>The matter of issuing order in connection of transfer of land in favor of ICAR for establishment of NRCWA/DRWA (now ICAR-CIWA) and RC of CARI, Bearing Plot No. 50 &51 in Mouza Jokalandi, Bhubaneswar is pending since long with the General Administration Department of Govt. of Odisha. The matter is being pursued. The matter was reported to ICAR Hqrs., (Hon'ble Secretary, ICAR & DDG (Education)). Accordingly, it was indicated that a senior level officer be nominated to completed the work within a given time frame. The officer has been nominated and the matter has been again taken up with the Government of Odisha. After several meetings, the file has been moved and the Revenue Inspector has been visited the campus on 27.08.2016 for site verification. Further action is anticipated at the earliest. The matter is being closed pursued.</p>

		<p>b. Land use records: Land use records are being maintained by the Directorate. The details are given at Annexure-2</p> <p>ii. <u>Asset Register and Physical Verification of Assets, Stores and Library Books</u></p> <p>a. On verification of fixed asset register with physical verification of few assets on test check basis we found that codification of assets of Institute has not been done. As a result location of identical asset cannot be derived correctly codification should be done for all assets and it should be indicated in the asset register for better control over the safe guard of assets.</p> <p>b. Inventory registers of all the sections are not properly maintained which need improvement for easy accessibility and verification of inventory items of the institute. On verification of consumable stock register it is found that it is not maintained up to date. The register is not been maintained up to the date of audit.</p>	<p>(a) Codification of assets of Institute is initiated and will be shown to the next audit.</p> <p>(b) Improvement on inventory registers and its upto date maintenance suggested by the Internal Audit has been completed and shown to the Audit Team during the Audit from 10.06.2019 to 14.06.2019. Hence the audit Para may be settled.</p>
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PART-I (B)

SL NO	Year of Audit	Para No	Contents of Inspection/Para	Action taken by CIWA
List of Old Outstanding Paras of Previous IRS:-				
1	43/2016-17	Part-II(B) Para-3	<p>Irregularities/observation on property records of CIWA, Bhubaneswar.</p> <p>Test check of records and information furnished to audit regarding property records revealed the following irregularities/observation which may be clarified to audit.</p> <p>The ICAR-CIWA is situated in Plot No. 50&51 Bharatpur square, Mouza-Jokalandi, Bhubaneswar, Dist-Khordha over a land of 61.415 acre (Plot No 51 Ac-35.771 and Plot 51 Ac-25.644 jointly shared with another ICAR-Regional Centre for Centre of Central Aviation Research Institute.</p> <p>The OUAT in its notification No. FAI/101/93-26034/OUAT dtd 15.07.1993 transferred the land (Plot No.49&50) in favour of ICAR. As per the decision taken in the meeting with ICAR team with Vice Chancellor OUAT dt. 22.03.1995 and the ICAR team wanted to change of Plot No.49 & 50 to Plot No.50&51.</p> <p>The Govt. agreed to transfer vide its letter No GU & U/US 15/99/89-99 dt. 15.03.1999. Accordingly the OUAT notification No. 730/OUAT/dt.04.06.1999 Plot No. 50&51 transferred to ICAR.</p> <p>The Deputy Secretary Department of Agriculture vide (US/1599/18990/AG dt. 25.09.1999 indicated the contact Registrar OUAT for registration of lease deed with Sub-Registrar, Khordha.</p> <p>Again vide letter No. OU & U (US)15/2001/10014/AG dt. 18.04.2001, the Agriculture Department conveyed the approval of Chief Minister regarding transfer of Plot No. 50 to</p>	<p>The matter of issuing order in connection of transfer of land in favor of ICAR for establishment of NRCWA/DRWA (now ICAR-CIWA) and RC of CARI, Bearing Plot No. 50 &51 in Mouza Jokalandi, Bhubaneswar is pending since long with the General Administration Department of Govt. of Odisha. The matter is being pursued. The matter was reported to ICAR Hqrs., (Hon'ble Secretary, ICAR & DDG (Education)). Accordingly, it was indicated that a senior level officer be nominated to completed the work within a given time frame. The officer has been nominated and the matter has been again taken up with the Government of Odisha. After several meetings, the file has been moved and the Revenue Inspector has been visited the campus on 27.08.2016 for site verification. Further action is anticipated at the earliest. The matter is being pursued.</p>

		<p>ICAR. The order of Plot No. 51 are yet to be issued.</p> <p>The Registrar OUAT vide No. GA-II-IV-18/99 dtd. 20.11.99 addressed Deputy Secretary Agriculture Department communicated for the transfer of land in favour of ICAR and GA Department order No.18980dt. 25.06.99 regarding approval of lease deed proforma for 61.415 acre of land to be leased in favour of ICAR. In this letter the GA Department instructed the Registrar OUAT to execute lease deed with ICAR in consultation with Sub-Registrar, Bhubaneswar vide No.6420/dt.06.06.98. But till date no lease deed has been made with OUAT and ICAR regarding transfer of plot No.50&51 of village jokalandi although instructed by GA Department, Govt. of Odisha vide letter No. 179900 dt. 22.12.2000.</p> <p>On this being pointed out by audit, it was replied that the action was pending with the State Government. However effective steps may be taken to regularize the lease deed in favour of CIWA, Bhubaneswar.</p>	
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Sl. No	IR No. & Year of Audit	Para No	Contents of Inspection/Para	Action taken by CIWA
Part II (B)		List of Current Paras of IRS 2016-17		
1	IR No. 57/2017-18	Part-II(B) Para-2(i)	<p>Observation on deposit works</p> <p>Extra burden of Rs. 12.84 lakh due to inclusion of labour cess and contingency charges over the labour cess component in the PEs by CPWD</p> <p>For undertaking construction work of ministry /department the CPWD sends a preliminary estimate (PE) to the concerned ministry/department for obtaining administrative approval (AA) and expenditure of sanction (ES). As per Para 4.14 of the CPWD Works Manual provision of contingency (three/five percent) should be added in the PE, but the effect of Building and other Construction Workers' Welfare Cess Act i.e. Labour cess (LC) should not be added to the PE. Further as per provisions made under clause 37 of General Conditions of Contract, Sales Tax (VAT), Building and Other Construction Workers' Cess (LC) or any other tax or cess in respect of contract shall be payable by the contractor and Government shall not entertain any claim whatsoever in this respect. Basing upon PE the works are administratively approved and sanction to incur expenditure accorded by the concerned Administrative Ministry/Department. Accordingly client ministry/department authorize / deposit the cost of work with the CPWD for execution of the work.</p> <p>Test check of records revealed that competent authority of ICAR accorded administrative approval and expenditure of sanction to six works at estimated cost of Rs. 1297.04 lakh during 2015-16 and 2016-17. The funds were deposited with CPWD in installments. It was noticed that the AA cost and ES for the works were inclusive of one percent labour cess (LC) component and three/five percent contingency charges on LC. Thus provision of labour cess component was made which inflated the cost by Rs. 0.37 lakh. This would, on completion of all the works (three ready completed, physical progress of two works was 70% as of July 2017, status of one work could not be ascertained from records) at aforesaid estimated cost, result in extra burdening of Rs. 12.84 lakh (Rs. 12.47 lakh + Rs. 0.37 lakh) on the Institute as administrative approval of these works were inclusive of said cess amount and contingency</p>	<p>The inclusion of labour cess and contingency charges over the labour cess component in the PEs by CPWD for various deposit works approved under XII Plan EFC is as per CPWD guidelines. As the CPWD is Govt. entity submitted PEs as per their guidelines hence the client ICAR-CIWA has no scope to check the inclusion of labour cess and contingency on labour cess included in the PEs. After receipt of PEs, deposited the fund to CPWD with the due technical vetting and approval of Competent Authority to execute the work.</p> <p>As pointed out by Audit, the same is communicated to CPWD for compliance vide this office letter F. No. 11012/07/17-Admn/1033 dated: 05-10-2017 and reminder letter F. No. 11012/07/17-Admn./1546 dated: 16-02-2018. After receipt of proper compliance from CPWD, the same will be forwarded to Audit.</p>

			charges thereon.	
IR No. 57/ 2017-18	Para-2(ii)	Non adherence to provisions of Manual in deposit of fund with CPWD As per Para 3.3 of CPWD Works Manual, in case of deposit works of autonomous bodies 33-1/3% of the estimated cost of the works is to be deposited in advance. Further Para 24.3 of Audit Manual of ICAR stipulates that in the case of construction programmes to be executed through CPWD it has been agreed by the Government of India, Directorate General of works, CPWD that instead of depositing entire estimated cost of such works the amount may be deposited as indicated below: (a) Deposit 33.33% as the first installment, and there after the expenditure incurred will be reimbursed through monthly bills as per the progress of works. The deposit of first installment i.e. 33.33% of estimated cost shall be retained for adjustment against the last portion of the estimated expenditure. (b) With regard to deposit on account of maintenance and petty works, the above procedure will not be applied and in these cases advance deposit to CPWD can be made in one installment or any such number of installments as may be demanded by CPWD. Test check of records revealed that fund sanctioned i.r.o six works was deposited (full amount except for one work) in 3-4 installments ranging from 9.99% to 45.49% of the estimated cost of the works (details at statement-II of Annexure-A). This resulted in non-adherence to provisions of the manual.	The funds deposited to CPWD as per the guidelines. Most of installments deposited with CPWD is within 33.33% of the sanctioned cost except one (Construction of Farm Road). All the six works for which amount deposited with CPWD for execution of work has already been completed as on date and final adjustment is awaited. For final adjustment of outstanding advance against CPWD, letter has been issued vide letter F. No. IX-11015/01/15-Admn/1549, Dated 16-02-2018 and F.No. IX-11015/01/15-Admn., dated 15-12-2018 to CPWD for submission of final adjustment for settlement of account. The concerned Registers along with adjustment of account will be shown to the next Audit.	
IR No. 57/ 2017-18	Para-2(iii)	Non-Settlement of accounts with CPWD and incomplete maintenance of register of deposit works As per stipulations made under section 3.6 of CPWD Works Manual it is necessary that the Executive Engineers settle their accounts against the deposit works expeditiously so that the amount does not remain unsettled for long in his books as well as that of the client. Further Audit Manual of ICAR stipulates that it is the duty of the concerned administrative authority under the Council to certify the adjustment account to the effect that the work has been completed satisfactorily as per the terms and conditions, necessary entries have been made in the register of properties etc. at the appropriate place.	The fund was deposited to CPWD during the year 2015-16 and 2016-17 to execute the Deposit Works approved under XII Plan EFC. As on date all Works for which fund deposited has been completed and submission Final Adjustment in shape of Form 65 is awaited from CPWD. As per prescribed format GOI/ICAR, Deposit Works Register is maintained and necessary entries for all the deposit works have been made in Works Register. For	

			<p>On test check of records, it was noticed that total balance of deposit amounting to Rs. 275252/- in respect of eight work (of 2011-12 to 2015-16) was lying unadjusted as the account was not settled with the CPWD. No. measure was taken for settlement of the outstanding balance. Further, details i.r.o. five works was not maintained in the register of deposit works. In absence of the details, position of balance of deposits could not be ascertained in audit.</p> <p>In reply to the observation at (i) above a copy of compliance by CPWD in respect of similar observation was furnished which stated that the Division had not incorporated LC in the PEs after 2014. The reply is not acceptable as it is contradictory to the fact that LC component was incorporated in the PEs of said works. The matter may be taken up with CPWD for its adjustment at the time of final settlement of accounts and compliance reported to audit. Further register of deposit works be maintained properly and shown to next audit.</p>	<p>final adjustment of outstanding advance against CPWD, letter has been issued vide letter F. No. IX-11015/01/15-Admn., dated 16-02-2018, F.No. IX-11015/01/15-Admn., dated 15-12-2018, F.No. A&A/works/2017-20/800 and F.No. A&A/works/2017-20/801, dated 22-11-2019 to CPWD for submission of final adjustment for settlement of account. The concerned registers along with adjustment of account will be shown to the next audit.</p>
2	IR No. 57/2017-18	Para-3	<p>Payment of Rs. 60.89 lakh towards escalation and increase in scope of work without proper verification of records.</p> <p>Test check of the works register revealed that in Nov. 2015 an amount of Rs. 60,88,882.00 was paid to CPWD towards escalation cost of the work C/o Residential quarters at ICAR-CIWA. The amount was lying unadjusted and accounts un-settled as of date of audit (Sept2017). Further checking of the related records revealed that the wok was awarded to CPWD as deposit work at an estimated cost of Rs. 195.00 lash. It started the work in January 2010, completed in August 2012 and handed over to CIWA in Aug.2012. The CPWD submitted in October 2013 a revised PE for Rs. 273.45 lakh as the expenditure exceeded permissible excess of 10% of AA cost. The CPWD intimated that the excess expenditure was due to hike in the cost index over DPAR from 119 to 149.5% and increase in scope of work like bore well, sump, overhead tank etc. The Director, CIWA examined and recommended to competent authority of ICAR for consideration of the items which had been completed for Rs. 261.39 lakh. The same was approved in Nov. 2015 for Rs. 256.86 lakh. From the check list of standing committee on fixing responsibility for the time and cost overrun it was noticed that items like bore well, sump, overhead tank etc which were not</p>	<p>Payment of escalation cost of Rs. 60.89 lakh was made to CPWD with the due approval of time and cost overrun committee of Council. The said work approved during XI Plan executed by CPWD. Due to time and cost overrun the cost was increased. At the time of submission of XII Plan EFC, the escalation cost was approved by the time and cost overrun committee of Council and budget provision was kept in the EFC which was approved by EFC Committee and finally payment made to CPWD. Regarding increase in scope of work, letter has been issued to CPWD vide letter F. No. 11012/07/17-Admin/1546 dated 16-02-2018 for submission suitable reply along with requisite documents with</p>

		<p>provided for in the original scope of work were executed as per site requirement. While fixing the responsibility in the light of time schedule for tendering, effectiveness of contractual clauses etc following information were not obtained from CPWD and taken to consideration.</p> <ul style="list-style-type: none"> (i) Implication of deviations from original scope of work in terms of cost and delays (ii) The details of hindrances for time overrun to clarify the responsibility of the contractor and CPWD and to establish that delay was attributable neither to the contractor nor CPWD (iii) Item wise escalation statement with justification (iv) Whether increase in the scope of work was duly and timely authorized by competent authority of CIWA. (v) Whether clause of liquidity damages was invoked by CPWD. (vi) It was further revealed that details like date of award of the work, scheduled date of completion, EOT granted etc were neither maintained nor called for from CPWD. This indicated lack of proper monitoring by CIWA. <p>The CPWD Works Manual stipulates that to enable the client to provide additional funds in time whenever the expenditure is anticipated to exceed the preliminary estimate figure, a revised preliminary estimate should be submitted to the client well in time during the execution of work. While submitting estimates the fact that the concurrence of the client/occupant has been obtained should be stated explicitly.</p> <p>Audit observed from the RPE submitted by Executive Engineer(P), O/o CE(EZ-II), CPWD, Bhubaneswar vide 1r no 23(162)/CE(EZII)2012/642 dtd. 05.07.2012 that bore well, sump, overhead tank were executed as per site requirement. But this was not mentioned. Further, neither the fact that the concurrence of the client had been obtained was stated nor communication authorizing increase of scope by competent authority was on record. The revised preliminary estimate was not sent to CIWA well in time during the execution of work (sent after handing over of the qrs) as required under provisions aforesaid manual. This established the fact of failure in assessing the requirement/proper</p>	<p>regards to observation of audit. After receipt of reply from CPWD the same will be forwarded to Audit and also shown to the next audit.</p>
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			<p>planning in original scope of work. In view of deficiencies above it was evident that payment of Rs. 60.68 lakh towards escalation and increase in scope of work was made without proper verification of records to justify the escalation and to ensure that increase in the scope of work was duly authorized by competent authority. Consequently the payment could not justified in audit.</p> <p>In reply documents regarding sanction of amount by DDG (AE), CPWA form 65 for October 2015 and the proceedings (dated 16.01.2014) of standing committee on fixing of responsibilities for time and cost overrun were furnished. But the documents could not clarify the points raised. The matter may be taken up with CPWD for obtaining requisite documents available at their end, the same be verified afresh and findings as well as copies of the documents furnished to audit to justify the payment.</p>	
3	IR No. 57/2017-18	Para-4	<p>Observation on AICRP on Home science with project cost of Rs. 16.48 crore during 2016-17</p> <p>As per stipulations of ICAR in case of the All India Coordinated Research Projects (AICRP) sponsored by the Council on sharing basis its contributions in terms of staff, operational expenditure, equipment, etc., would be additive in nature. Hence, on the sanction of a Centre/sub-Centre under a coordinated project, the grantee institution shall not withdraw, partly or wholly, or deploy elsewhere the scientific and supporting staff and the physical facilities already available for the work. Under CIWA ,Bhubaneswar <i>AICRP on Home science</i> is in operation at 12 centers/SAUs (11 centers/SAUs during 2015-2016).The main thrust of project is empowerment of women in agriculture for their improved nutrition and livelihood security and drudgery reduction for better quality living. During 2016-17 fund amounting to Rs 16.48 crore was released to the Centres/SAUs on the basis of approved budget for the respective Centres/SAUs for operation of the scheme and they incurred expenditure of Rs13.58 crore leaving unutilized balance of Rs2.72 crore. The percentage expenditure incurred by the Centres/SAUs was 0% (one centre), 60 to 90% (six centres) and more than 90 % (six centres).</p> <p>On test check of records (UCs and Correspondence/budget files) following observations were made in audit.</p>	<p>i) On the basis of annual statement of expenditure (SoE) of previous year 2015-16, the excess amount was released during 2016-17 for adjustment of deficit balance. The observation of audit for ascertaining reasons for excess expenditure is noted for future compliance.</p> <p>(ii)As per guidelines of ICAR, the funds of the next year released by adjusting the closing balance of previous year.</p> <p>In view of initiatives taken by this Institute, the unspent balance of 2017-18 amounting Rs. 90850812.00 (Rupees Nine Crore eight lakh fifty thousand eight hundred twelve) has been refunded by the AICRP on Home Science Centres during the year 2018-19 and the said amount has already been refunded to Council vide this Office Lr.</p>

				No. CIWA/A&A/2018-19/ dated 30.03.2019.
IR No. 57/ 2017-18	Para 4 (i)	Non-Ascertaining of reasons for excess expenditure Expenditure of four centers/SAUs (PJ TSAU, Hyderabad; MPUA&T, Udaypur; PAU, Ludhiana and AAU, Jorhart) exceeded the budget provision for the year 2015-16 which resulted in excess expenditure of Rs. 73,48,992 and consequent minus OB as on 01.04.2016. The amount was reimbursed to the Centres/SAUs during March 2017. While reimbursing the amount the reasons for excess expenditure was not ascertained and justification of excess expenditure recorded. This indicated lack of monitoring to ensure that expenditure was incurred economically and prudently for the purpose for which it was granted.		(i) On the basis of annual statement of expenditure (SoE) of previous year 2015-16, the excess amount was released during 2016-17 for adjustment of deficit balance. The observation of audit for ascertaining reasons for excess expenditure is noted for future compliance. In view of initiatives taken by this Institute, the unspent balance of 2017-18 has been refunded by the AICRP on Home Science Centres during the year 2018-19 and the said amount has already been refunded to Council vide this Office Lr. No. CIWA/A&A/2018-19/ dated 30.03.2019.
IR No. 57/ 2017-18	Para 4 (ii)	Excess payment to MPU&T, Udipur: Rs. 13,79,471.00 As revealed from UC for 2015-16 the OB of minus Rs.2744412.00 i.r.o. MPU&T, Udaipur included and advance of Rs. 1379471.00. As advance is not final expenditure was 13, 64,941.00 not Rs. 27, 44,412.00. But the SAU was reimbursed Rs. 2744412.00 instead of Rs. 1364941.00(i.e.Rs2744412.00-Rs. 1379471.00). This resulted in excess payment of Rs.13,79,471.00 to the SAU which should be adjusted in the subsequent release of funds.		(ii)As per guidelines of ICAR, the funds of the next year released by adjusting the closing balance of previous year.
IR No. 57/ 2017-18	Para-4 (iii)	Revenue Generation As per provisions of the manual the share of the Council in receipts including interest receipt, if any, realized from the working of the scheme/project will be credited to the funds of the Council at the end of each year., The centers/SAUs reported in the UCs submitted by them that no revenue was generated on operation of the project during the year 2016-17. The CIWA did not ascertain whether revenue was generated or not in course of operation of the projects by the centers/SAUs.		As per observation of audit, AICRP on Home Science Centers have been communicated vide letter F. No. CIWA/AICRP/Budget/2017-18 dated 17-02-2018 to generate revenue out of the AICRP fund and to show in the UC/AUC.
IR No. 57/	Para-4 (iv)	Non-maintenance of inventory of equipment at		The list of Equipments

	2017-18		<p>the Institute level It is further stipulated that equipment such as air-conditioners, refrigerators, furniture, steel almirahs, etc., should not be purchased out of the Council's grant unless specifically sanctioned by the Council as an item of expenditure. The equipment and apparatus, if any, purchased out of the grant given by the Council from time to time shall remain the property of the Council and therefore, its proper stock accounts should be maintained., An inventory of equipment purchased out of the grant paid by the Council should be sent to the Council immediately after the close of the financial year. The stock registers maintained for the purpose should be shown to the auditors for applying the necessary check with reference to the grant paid by the Council. The Director, CIWA, Bhubanswar neither insisted for submission of list of equipments purchased by the centers/SAUs) out of ICAR fund though special permission was accorded for purchase of equipments/fund allotted under non-recurring head nor maintained inventory of equipments. No stock registers of equipments purchased out of the grants to the centers/SAUs could be produced to audit. In absence of maintenance of the list of assets the Institute would be unable to ensure handing over of the assets by the centers/SAUs to it/Council on closer of the project.</p>	<p>approved under EFC of AICRP on Home Science communicated to the Centre for procurement out of the Capital Budget head of the Project followed by the procurement procedure in force. Accordingly budget allocated and released made to the Centre. The inventory registers are maintained at their end. As per observation audit, letter has been issued to all Centre vide Letter No. CIWA/AICRP/Budget/2017-18 dated 17-02-2018 to maintain Inventory Register properly and submit the relevant records as and when required or at the time external Audit after closing of the Financial year.</p>
	IR No. 57/ 2017-18	Para-4(v)	<p>Non-conduct of internal audit by ICAR The accounts of the fund released to the Centres/SAUs are open to internal audit by ICAR and C&AG of India. As per GFR reports submitted by the Internal Audit parties of the Ministry of Department and inspection reports received from Indian Audit and Accounts Department and the performance reports if any received in the year should also be looked into while sanctioning further grants. No audit reports on the utilization of funds could be produced to audit for scrutiny with reference to the grant. In absence of audit reports irregularities in utilization of funds and remedial measures taken couldn't be ascertained in audit.</p>	<p>As per audit observation by the CAG auditor, it has been approved by the Competent Authority of this Institute that the internal audit is going to be conducted at AICRP on HS Centers/SAUs shortly. In this connection a proposal has already been send to Council vide letter No. CIWA/External Audit/2017-18/150, dated 10-05-2018 after receipt of approval from Council the Internal Audit may be conducted.</p>
4	IR No. 57/ 2017-18	Para-6	<p>Underutilization of training-cum-manufacturing unit and non-ensuring availability of funds to carry on its activities after the closer of the project under RKVY The Director, ICAR-CIWA, Bhubaneswar</p>	<p>The Funding Agency RKVY through Nodal Agency Director IMAGE release the</p>

		<p>submitted a proposal entitled 'Technological intervention for drudgery reduction with increased work efficiency through women friendly farm tools/equipments /technologies in the state of Odisha' to the state level project screening committee (SLPSC) Agriculture Department, Government of Odisha with a project cost of Rs. 291.30 lakh for funding under Rastriya Krishi Vikash Yojana (RKVY) during 2013-2017. The SLPSC approved (April 2013) the project with a budget of Rs. 179.30lakh. The main objectives of the project were i.e.</p> <ul style="list-style-type: none"> (i) to identify suitable women friendly farm tools and equipments (ii) to disseminate the women friendly farm technologies though Agriculture deptt, KVKs and NGOs (iii) to impart training to farm women/group leaders and extension functionaries for efficient use and maximum output of the technology (iv) establish training-cum-manufacturing unit at the Institute for capacity building and fabricating women friendly tools and equipments/technology (v) assess the impact of women friendly technology (vi) Asses energy intake and expenditure of farm women vii) to develop drudgery index. <p>The nodal agency (Director, Image) released Rs.125.20 lakh in instalments during 2013-17 and CIWA incurred expenditure of Rs. 125.20lakh as of 31.03.2017, the date of closure of the project.</p>	<p>fund year wise during 2013-14 an amount of Rs. 60.00 lakh released for construction of Manufacturing Unit and in the same financial year deposited to CPWD for execution of the work which was completed during the year 2015-16 and adjustment submitted by CPWD in the same financial year. During the year 2014-15 and amount of Rs. 65.20 lakh released by the Nodal Agency for procurement of workshop tools & equipment. After receipt of fund Tendering process was initiated and procurement of equipment made during the year 2014-15 and 2015-16 and 2016-17. All the infrastructures completed within the project period i.e. by 31.03.2017. After installation of equipments and the fabrication work was undertaken.</p> <p>Total Fund Received under the project is Rs. 125.20 lakhs are fully utilized by the end of 31.03.2017.</p>
IR No. 57/2017-18	Para-6(i)	<p>Infrastructure completed at the fag end of the project period</p> <p>Construction of the training cum-manufacturing unit of 3000sqft by CPWD at Rs.60.00 lakh was completed in 2015. The workshop tools and machines worth Rs. 13, 47,533.00 were purchased and installed during April 2015 to March 2016. Thus the creation of the full-fledged infrastructure was completed at the fag end of the project duration thereby leaving little scope for optimum utilization of the infrastructure.</p>	<p>The infrastructure created out of the RKVY fund is an asset for the Institute to carry out different farm machinery and power work in future also. It is also noted that ICAR has sanctioned an AICRP on ESA (Ergonomics and Safety in Agriculture) for ICAR-CIWA this year. So, this infrastructure will helpful to carry out research project on Ergonomics. The fabrication work and farm tools and machinery of</p>

				Training cum Manufacturing Unit is a demonstration unit for the farmers/stakeholder/trainers/those are visiting the Institute in connection with training/ consultancy/study tour/research purpose.
IR No. 57/ 2017-18	Para-6(ii)	Non-commercialization of tools and equipments As against proposal for commercialization of 18 women friendly tools and equipments one tool (maize dehusker-cum-sheller) only was commercialized (February 2015). As per Memorandum of Agreement made for five years the firm (M/s Sai Shakti, Cuttuck) to which the technology was transferred for the commercial production of the tools was to pay royalty to ICAR-CIWA@5% for first two years, @2% for next two years and @1% for 5 th year on net profit of the farm on yearly basis. Director, ICAR-CIWA neither ascertained royalty payable by the farm nor realized any royalty from the farm. This indicated that the objective to commercialize the tools and equipments remained unachieved and no steps were taken to realize the receipts.		As against the proposal of commercialization of 18 women friendly tools and equipment, it is cited that was tentative list in the project proposal. However, one item maize dehusker sheller was commercialized and other items are popularized through training, exhibition and video etc. It is noted that we have regularly contacted with M/s Sai Shakti, Cuttack regarding the royalty, as soon as the maize dehusker sheller will be sold, royalty will be paid as per the agreement.
IR No. 57/ 2017-18	Para-6(iv)	Non-distribution of tools and equipments The women friendly tools and worth Rs. 19,62,100.00 was procured (April to July 2016) from approved private manufactures for the distribution to farm women free of cost through KVKs. Tool and equipments worth Rs.11,75,155.00 (Annexure-C) was lying in the stock without being distributed to the farm women through KVKs as of date audit thereby depriving them of the benefit anticipated in the project.		Necessary steps have been taken for distribution of the lying tools and equipment to KVKs of Odisha through Dean (Extension), OUAT, Bhubaneswar. Already, out of 20 KVKs, 18 KVK were received the tools and equipment and also correspondence has been made to OUAT (Copy Attached) for necessary action to receive the stock as earlier as possible.
IR No. 57/ 2017-18	Para-6(vi)	Non-convergence with other sources/non-ensuring of the availability of fund The project was closed on 31.03.2017. It could not be ascertained from the records the provision made regarding availability of funds to carry on the activities of the manufacturing unit after the closer of the project. <u>While planning the project,</u>		It is to bring to the kind notice of audit that the infrastructure created out of the project cost is an asset of the Institute and as such the funds of the Institute is to be utilized as and when

			<p><u>convergence with other sources of fund/project so as to ensure the availability of funds to carry on the activities of the training cum-manufacturing unit was not contemplated.</u> Consequently no activities as envisaged in the project to achieve the deliverable from the infrastructures created out the fund of the project could be taken up during the period 01.04.2017 onwards. Thus the manufacturing unit was not utilized to the full extent for attaining the objectives envisaged in the project. Further due to non-ensuring availability of funds to carry on the activities of the training - cum- manufacturing unit after the closer of the project would resulted in idling of entire infrastructure worth Rs. 73.48 lakh (60+13.48lakh) In reply it was stated that the manufacturing unit was functioning satisfactorily ad necessary steps would be carried out to fulfil the objectives. Further it was stated that proposal for new project had been submitted to EFC for the approval after which the activities would be carried on in full phase. But fact remains that the proposal is yet to be approved and activities could not be carried on in full fledged manner until provision of fund for the purpose. Compliance regarding function f the project in optimum may intimated to audit.</p>	<p>required to carry out the activities of the manufacturing unit after closer of the project.</p> <p>Besides that ICAR has approved opening of a new centre of All India Coordinated Research Project on Ergonomics and Safety in Agriculture (AICRP on ESA) for SFC period (2017-20) at ICAR-CIWA, Bhubaneswar. Already fund has been sanctioned and received during 2017-18 for the above cited project. So, the research work in the training cum manufacturing unit will be carried out in full phase for attaining the objectives envisaged in the project.</p>
5	IR No. 57/ 2017-18	Para-7	<p>Lack of monitoring of financial status of in-house research projects</p> <p>Test check of records revealed that the ICAR-CIWA, Bhubaneswar is mandated to carry strategy and applied research to identify gender issues, test agriculture technologies/programmes/policies with a women perspectives and undertake capacity building of stakeholders for inclusive agriculture. The objective are to(i) undertake studies to asses agriculture technologies, programmers, instructions and polices to refine these with a gender prospective (ii) Create and maintain gender disaggregated database to understand the dynamics and the effect of gender roles in different agro ecological and production systems for the strategies planning(iii) Characterize and understand drudgery and safety related issues of Farmwomen and improve their work defiantly(iv) Develop gender sensitive, resilient and sustainable agriculture models and intuitional innovations for the nutrition and Livelihood Security (v) Documentation and knowledge management of tender studies in the agriculture(vi)Capacity</p>	<p>All the in-house research projects are the integral part of ICAR-CIWA. All the Institute projects activities are carried out from the fund of the Institute. In the EFC of the Institute provision of budget kept in integrated manner for all the Institute projects and activities. As such the project based budgeting system is not following in the institute project. However the valuable observation of Audit is circulated among the scientists for maintaining the record of expenditure of their individual institute project.</p>

			<p>building of various stakeholders to address gender issues in agriculture.</p> <p>From the information made available to audit it was revealed that out of 19 in house research projects with approved budget of Rs. 973.71 lakh 15 projects completed and four were ongoing as 31.03.2017 But information on the financial status could either be ascertained fro record nor made available to audit. It was stated that there was no project based budgeting system in in-house projects. But no document in support of the fact could be produced to audit the financial status as of 31.03.2016 was also not furnished to last audit and this was commented in IRNO.43/2016-17. As approved budget of each project consist of year-wise and item-wise fund allocation under recurring (operational expenditure, purchase of consumable, etc) non-recurring head and administrative head maintenance of expenditure accordingly is necessary to have watch and control over the head wise and overall expenditure. Due to non-maintenance of details of (project-wise and head-wise) expenditure in respect of each project it could not be verified in audit that the provision under respective head was not exceed and the project was completed within the approved budget to achieve the objectives envisaged. Non-maintenance of project-wise and head-wise expenditure details indicate lack of monitoring of financial status of in-house research projects during the project period as well as on completion of the project.</p> <p><u>In reply it was stated that there was no project based budgeting system in the in-house projects. Further the observations were noted for guidance. Project-wise and head-wise expenditure details for 2016-17 worked out and shown to audit.</u></p>	
6	IR No. 57/2017-18	Para-10	<p>Irregular reimbursement of hotel rent: Rs. 3000.00</p> <p>SR-51(B) stipulates that hotels or any establishment that are not registered or licensed as such by the proper authority will be treated as guest house or hotel for the purpose of the SR and stay in such establishments will be treated as "Making one's own arrangement" for calculating daily allowance. Checking of TA bills revealed that Dr. Tanuja S, Scientist stayed in Hotel Ocean, Gopalapur, Ganjam for two days from 11.03.2017 to 12.03.2017 for participation in the exhibition in connection with National Seminar on "Priorities in Fisheries and Aquaculture" held on 11th & 12th of March 2017</p>	<p>This tour has been official. So the accommodation was arranged by the organizing Institute only. After observation made by the auditors we do telephonic conversation with the hotel manager, there is no registration no. and licensed also. But we provided the GSTIN number and PAN card copy of the concerned hotel to the auditors.</p>

			<p>at the College of Fisheries, Rangeilunda, Berhampur. She was paid Rs. 3000/- (@Rs. 1500 per day for 2 days) towards reimbursement hotel rent. <u>It was noticed from the hotel bill that the hotel is not a registered/licensed one.</u> As such her stay at the said hotel should be treated as <u>"making one's own arrangement and she is not entitled to reimbursement of hotel rent.</u> Thus, the reimbursement was irregular and the amount should be recovered from her.</p> <p>In reply it was stated that accommodation was arranged by the organizing institute and a copy of the PAN card of the hotel was finished to audit. <u>The reply is not acceptable as copy of the PAN card does not establish that hotel is registered/licensed one.</u> The amount may be recovered and compliance reported to audit.</p>	Hence the audit para may be dropped.
7	IR No. 57/2017-18	Para-11	<p>Irregular payment of Rs.18419.00 to contractor</p> <p>Sales Tax (VAT), Building and Other Construction Workers' Cess (Labour Cess) or any other tax or cess in respect of contract are payable by the contractor. Checking of records revealed that M/s. Ranjan Construction, Bhubaneswar was paid Rs. 18419.00 towards WCT (Rs. 14735.00) and labour cess (Rs.3684.00) instead of deducting the amount (for deposit with appropriate authority) from his bill in connection with renovation work of Committee Room during 2016-17. Thus payment of the amount was irregular.</p> <p>In reply it was stated that the amount had been paid to contractor. It may be confirmed with documentary evidence that the contractor deposited the amount with appropriate authority.</p>	<p>In compliance to the audit observation, contractor M/s. Ranjan Construction, Bhubaneswar has been issued letter vide Letter No. No. I-11012/07/17-Admn./330 dated 27.06.2018 for submission documentary proof for deposit of Sales Tax (VAT) with appropriate authority.</p> <p>After receipt of evidence of deposit of Taxes with appropriate authority will be submitted to Audit.</p>