

CHAPTER-V
INTERNAL CONTROL MECHANISM IN
GOVERNMENT DEPARTMENTS

ANIMAL HUSBANDRY DEPARTMENT

**5.1 Internal Control Mechanism in Animal Husbandry
Department**

Highlights

Internal Control is an integral component of an organisation's management processes which are established in order to provide reasonable assurance that the operations are carried out effectively and efficiently, financial reports and operational data is reliable, and the applicable laws and regulations are complied with so as to achieve the objectives of the organisation. Internal Control Mechanism in Animal Husbandry Department was weak as reflected from non-compliance of rules, manuals and codes, lack of discipline in budget preparation, poor implementation of programmes and poor monitoring of departmental assets. Overall these adversely affected the delivery of services.

The manual of the Department which was published in 1965, has not been revised/modified since then though there has been significant changes in the organisational set up, instructions, orders etc.

(Paragraph 5.1.6.1)

Expenditure in the Directorate was not incurred evenly throughout the year. During the last quarter of the years 2002-03 and 2003-04 it was 52 and 44 per cent respectively and during the last month of the years 2002-07, it ranged from 20 to 33 per cent of the total expenditure.

(Paragraph 5.1.5.1)

Department failed to utilise Centrally sponsored scheme funds of Rs 72.20 lakh. Besides, Rs 1.87 crore released for livestock census remained unspent.

(Paragraph 5.1.5.2)

Remittances worth Rs 1.40 crore made by the Drawing and Disbursing Officers through challans into the treasuries were not reconciled.

(Paragraph 5.1.5.5)

Artificial insemination fee of Rs 2.68 crore was outstanding against various field units as of March 2007. There was no system of reconciliation of receipt and remittance of artificial insemination fees at various levels.

(Paragraph 5.1.6.3)

No asset register was maintained. Improper monitoring led to encroachment of land at Fatehpur Sheep Breeding Farm, Kishanpura Farm at Bassi and Kota Poultry Farm.

(Paragraph 5.1.6.6)

Deficiencies pointed out in a survey conducted by National Bank for Agriculture and Rural Development in 2005 were not followed up for remedial action. Internal audit was neglected.

(Paragraphs 5.1.7.1 and 5.1.7.3)

5.1.1 Introduction

Internal Control Mechanism is a process meant to ensure that the departmental operations are carried out according to the applicable laws and regulations and in an economical, efficient and effective manner so as to give a reasonable assurance that organisation's objectives are achieved. An effective vigilance mechanism brings transparency and efficiency in working of the Department.

Animal Husbandry Department (AHD) plays an important role in the economic development of the State. The major activities of the Department include providing treatment to livestock, prevention and control of livestock diseases, providing artificial insemination (AI) services to cattle and buffaloes, manufacturing of vaccines and poultry training etc.

Rajasthan Livestock Development Board (RLDB) is an autonomous body which had taken over the works of providing frozen semen, liquid nitrogen and equipment, AI training of professionals and workers, running progeny testing programmes etc. from AHD in April 2001.

5.1.2 Organisational set up

AHD is headed by a Principal Secretary to the Government and is assisted by a Director who performs the executive functions. The Director is assisted by two Additional Directors, 10 Joint Directors (JDs), 50 Deputy Directors (DDs) to control 13 Polyclinics, 175 first grade hospitals, 1251 hospitals, 285 dispensaries and 1733 sub-centres. The Department has four cattle breeding farms, a poultry farm, a goat farm, a pig farm and a sheep-breeding farm. Secretary of AHD is also the Chairman of RLDB.

5.1.3 Audit objectives

The audit objectives were to assess whether:

- the budgetary, expenditure and cash controls were adequate and effective;
- the administration including establishment and inventory related controls were complied with;

- the operational controls were adequate to achieve the objectives of the Department in an economic, efficient and effective manner;
- the monitoring was adequate and effective; and
- the internal Audit arrangement was effective.

5.1.4 Audit coverage and methodology

Internal Control Mechanism in the Department for the period 2002-07 was conducted during January to May 2007 by test check of the records of the Director, AHD at Jaipur and AHD offices in seven districts¹. Records of Semen Bank at Bassi, Regional Biological Products Laboratory (RBPL) at Jamdoli (Jaipur), two (out of four) cattle breeding farms at Kumher (Bharatpur) and Ramsar (Ajmer), Khatipura Poultry Farm (Jaipur) and Sheep Breeding Farm at Fatehpur (Sikar) were also test checked.

An entry conference was held with the Department to explain the audit objectives and methodology in November 2006. The findings as well as recommendations of audit were discussed with the Secretary of the Department in a meeting held in August 2007. The views expressed in the meeting were taken in account for drafting the Report.

Audit Findings

5.1.5 Compliance of the Budget Manual and State Financial Rules

5.1.5.1 Preparation of budget estimates

The Budget provision and the expenditure incurred during 2002-07 are shown in the following table:

(Rupees in crore)

Year	Budget estimates			Revised estimates			Actual expenditure			Savings (-) / Excess (+) as compared to budget estimate			Percentage Saving/ excess in Plan & CSS
	Non-Plan	Plan & CSS*	Total	Non-Plan	Plan & CSS	Total	Non-Plan	Plan & CSS*	Total	Non-Plan	Plan & CSS	Total	Total
2002-03	108.30	7.30	115.60	99.54	9.20	108.74	95.93	5.76	101.69	(-) 12.37	(-) 1.54	(-) 13.91	(-) 21.10
2003-04	111.44	6.77	118.21	107.57	9.86	117.43	104.61	8.78	113.39	(-) 6.83	(+) 2.01	(-) 4.82	(+) 29.69
2004-05	119.77	15.17	134.94	115.59	15.42	131.01	113.60	14.96	128.56	(-) 6.17	(-) 0.21	(-) 6.38	(-) 1.38
2005-06	123.70	23.53	147.23	128.20	23.72	151.92	124.03	17.39	141.42	(+) 0.33	(-) 6.14	(-) 5.81	(-) 26.09
2006-07	134.85	21.59	156.44	131.80	21.11	152.91	131.21	18.24	149.45	(-) 3.64	(-) 3.35	(-) 6.99	(-) 15.52
Total	598.06	74.36	672.42	582.70	79.31	662.01	569.38	65.13	634.51				

* The BE figures under CSS include the amounts revalidated from previous years.

It would be seen that except 2004-05, there were savings to the extent of 21 per cent (2002-03) 26 per cent (2005-06) and 16 per cent (2006-07) and excess expenditure of 30 per cent during 2003-04 under Plan and Centrally sponsored scheme (CSS) funds.

Expenditure during last month ranged between 20 and 33 per cent.

Further, Rule 139 of Rajasthan Government Budget Manual emphasises that expenditure should be evenly phased out through out the year and a rush of expenditure particularly in the closing month of the financial year should be

1. Ajmer, Bharatpur, Jaipur, Jodhpur, Kota, Sikar and Udaipur.

avoided. It was, however, seen that expenditure incurred in the Directorate, Jaipur during last month (March) of the financial year ranged from 20 per cent to 33 per cent of the total expenditure during 2002-07 and was 52 per cent and 44 per cent in last quarter of the financial years 2002-03 and 2003-04 respectively. The Director attributed this to delay in finalisation of rate contract for purchase of medicines and equipments.

5.1.5.2 Utilisation of CSS grant

Similar to the process of formulating the budget estimates every Department has to submit its proposals and detailed estimates after proper scrutiny to the Central Government to obtain grant for CSS. In case of non-utilisation of Government of India (GOI) grants within the prescribed period the Department should refund the CSS grant. Instances of non-utilisation (savings) and non-refund of unspent CSS grants were noticed as discussed below:

GOI grant for slaughter house was not utilised.

- GOI released (October 2000) Rs 50 lakh as first instalment of its contribution for modernisation of the slaughter house at Jaipur. The scheme was to be implemented through Jaipur Municipal Corporation. Municipal Corporation/State Government did not release the matching share (Rs 50 lakh). The CSS grant was neither utilised nor refunded to GOI for over six years due to inaction of Department.

GOI grant of Rs 22.20 lakh for Integrated Piggery Development was not utilised for over six years.

- GOI (Ministry of Agriculture) sanctioned Rs 24.25 lakh (August 1995-March 1999) for Integrated Piggery Development Scheme. Of this, only Rs 2.05 lakh was utilised during 2001-02 and Rs. 22.20 lakh remained unspent. Though GOI asked in September 2003 to return the unutilised amount, the Government returned Rs 22.20 lakh in May 2005. Thus, the CSS grant was neither utilised for the purpose of piggery development nor returned to GOI in time and remained blocked for a long time. The Director replied (August 2007) that due to technical reasons the pig farm was not established in Ajmer and permission to utilise the grant in Alwar pig farm was not granted by GOI during 2002-03. It showed that the proposal for the scheme was not properly examined by the Department resulting in non-utilisation of grant for over six years.

- GOI provides funds to State Government to conduct live stock census. The expenditure incurred was very low compared to the available grant and the progress of census was not properly monitored by AHD. During 2006-07, Government released only Rs 1.50 lakh out of revalidated Central grant of Rs 1.88 crore. Actual expenditure was only Rs 1.41 lakh leaving an unspent balance of Rs 1.87 crore.

5.1.5.3 Blocking of fund

The financial sanctions issued by Government stipulate that the amount sanctioned should be utilised within the prescribed time limit on the specified item of work. It was observed that Government sanctioned Rs 1.50 crore² in

Unutilised grant of Rs 1.50 crore was transferred to PD Account.

2. Establishment of frozen semen lab: Rs 80 lakh; frozen semen testing programme: Rs 30 lakh; establishment of frozen semen bank/depot: Rs 20 lakh; semen testing programme: Rs 2 lakh; calves distribution: Rs 5 lakh; calf rearing on doorstep of livestock owner: Rs 8 lakh and embryo transfer technology programme: Rs 5 lakh.

2005-06 under Plan budget to AHD to be utilised by 31 March 2006. The AHD neither utilised the grant nor surrendered it but transferred (February 2006) it to the Personal Deposit Account of RLDB, resulting in blocking-up of the amount (August 2007).

5.1.5.4 Salary expenditure borne out of State Plan budget

Salary expenditure of Rs 2.65 crore incurred under Plan budget.

As per provision of Budget manual the salary expenditure was to be made from Non-Plan budget. A scheme called "Assistance to States for Control of Animal Diseases" (ASCAD) was introduced by GOI under tenth five-year Plan (2002-03 to 2006-07) in which 25 per cent contribution was to be made by State Government. It was further stipulated that establishment expenditure would not be met from ASCAD funds. However, establishment expenditure for operating 48 posts amounting to Rs 2.65 crore for ASCAD was to be borne by State Government which was irregular. AHD replied (September 2007) that expenditure was incurred according to the directions of the Finance Department of the Government.

5.1.5.5 Compliance with state treasury Rules/ receipt and payment Rules

Remittances made in treasuries were not reconciled.

Rule 59 of General Financial & Accounts Rules (GF&AR) provides that all Drawing and Disbursing Officers (DDOs) should arrange for reconciliation of remittances made in the treasuries every month and obtain a certificate from treasury officer. Test check disclosed that remittances worth Rs 1.23 crore in the Directorate (2002-06), Rs 10.98 lakh in the office of the DD, AHD, Jaipur (2004-07) and Rs. 6.35 lakh in the office of RBPL, Jamdoli (Jaipur) (2004-05) made by challans into Jaipur treasuries were not reconciled. As per rules the DDO should take up the matter with Treasury in case of discrepancies. However, no action was taken by respective DDOs for obtaining the certificates for these remittances.

- Rule 51(i) of GF&AR requires that DDO shall physically verify the cash balance as shown in the cash book at the end of each month and also once during the month. It was seen that 23 DDOs, out of 40 test checked, did not carry out physical verification of cash during 2002-07.

- Rule 53(ii) of GF&AR requires that employees handling cash and store should provide fidelity bond/guarantee policy from an insurance company. During 2002-07 this condition was not adhered to in 11 offices out of 40 test checked during different spells.

5.1.6 Operational Controls

5.1.6.1 Departmental Manual

Departmental Manual of 1965 has not been revised despite significant changes in organisational set up, instructions, orders etc.

Every organisation should have a comprehensive manual prescribing the procedure of work, responsibility structure and control mechanism. The AHD has a manual compiled in 1965. Since then the activities in the Department have undergone major changes e.g., separation of Fisheries Department in June 1982, merging of Sheep and Wool Department in April 2001, setting up of RLDB in March 1998, leasing out of farmlands to other institutions,

introduction of artificial insemination (AI) etc. These changes coupled with changes in the general rules and procedures of Government have not been incorporated in the Manual. The Manual does not have provision for Internal Audit system, system for maintaining departmental assets and vigilance mechanism. Department informed (September 2007) that the manual was under revision. Non-updation of manual in last 40 years affects the control and monitoring of the Department's operation.

5.1.6.2 Physical verification of stock

Rule 12(4) of GF&AR Part II provides that the Head of Department will furnish a certificate by 31 May of every year to the Director, Treasuries and Accounts to the effect that the physical verification of his office as well as subordinate offices under his control has been conducted during the financial year and the result of physical verification has been sent to him. Scrutiny disclosed that no such verification was conducted after 2003-04 in the AHD. Thus, the Department did not effectively exercise an important control of inventory management.

5.1.6.3 Reconciliation of Artificial Insemination fees

Receipt of Rs 2.68 crore were outstanding on account of AI fees.

The AHD officials perform the AI in the field. The AI fee at Rs 25 per insemination is deposited in AD, Live Stock Development (LSD) office every month by the AI centres, which in turn deposits the amount in the designated account of RLDB every month. As per accounts of RLDB, Rs 2.68 crore was outstanding on account of AI fee as on 31 March 2007. AHD could not ensure timely receipt of AI fees and deposit the same with RLDB due to lack of reconciliation of receipt and remittance of AI fees at various levels. The dates of reconciliation last done though called for were not furnished.

5.1.6.4 Stock records and disposal of unserviceable items

Records for supply of Semen, LN₂ Jars and Tankers were not maintained.

According to Rule 372 of AHD Manual, stock accounts should be maintained for each item of stores including the cost, placement, date of purchase etc. It also provides that all unserviceable stores and articles should be auctioned and sale proceeds credited to Government account. At the time of transfer of the work of procurement and supply of liquid nitrogen, LN₂ Jars and semen to RLDB, the Directorate did not maintain records of straws of semen, liquid nitrogen and outstanding AI fee. Further, there were (August 2007) 3215 unserviceable and 290 repairable jars of liquid nitrogen. But no action was initiated by AHD for repair, transfer to the needy units or disposal of the jars.

Similarly, records relating to maintenance of vehicles were not available in the AHD. During 2002-07, 140 unserviceable vehicles were sent to state motor garage for auction/disposal. Of these, only 22 vehicles were disposed of and an amount of Rs. 3.22 lakh was received from the Motor Garage Department. AHD did not have information about the remaining 118 vehicles. Further, no action for auction/repairs has been initiated (August 2007) for 52 non-usable vehicles and 18 repairable vehicles in various units of the Department.

Thus, there was no system of maintaining the records of the unserviceable items and their disposal in AHD.

5.1.6.5 Purchase of medicines and equipment

Delays in issue of RC resulted in purchase of medicines at higher rates.

During the period 2002-07, the Department purchased medicines and equipment worth Rs 19.02 crore. Rate contracts (RCs) for purchase of medicines were issued to Public Sector Units (PSUs) and private firms separately. Following was observed:

- The Department issued the RCs after delay of five to ten months. This resulted in extension of time to firms earlier empanelled, shortage of medicines and purchase of medicines from local market at increased rates as shown below:

S. No	Name of unit	Name of medicine	Contract rate per unit (Rupees)	Purchase rate per unit (Rupees)	Excess in percentage*
1	DD, Kota	Inj. B. complex	14.99(30 ml)	41.65(50 ml)	66.70
2	DD, Kota	Inj. Malsicome (30 ml)	8.65	36.38	320.58
3	DD, Ajmer	Inj. Chloropheniramine Maleate (30 ml)	3.50	10.00	185.71

* Percentage is calculated at rate for 100 ml.

The delay was stated to be due to administrative reasons in finalising the tenders.

- DD, Ajmer had purchased medicines worth Rs 2.72 lakh without RC out of famine fund. The Directorate, however, did not initiate any action against the DD (May 2003). In the test checked districts six firms failed to supply the medicines and equipments (cost: Rs 13.63 lakh) pertaining to supply orders issued in 2005-06 even upto June 2007. Department could not take penal action against these firms for want of any clause in tender documents for imposition of liquidated damages for non-supply.

- In four units equipments and apparatus worth Rs 19.11 lakh remained unutilised for two to ten years due to lack of building, electric connection etc. This showed that the items were purchased without proper planning.

5.1.6.6 Management of assets and properties

The Department was required to keep a record of all immovable Government property including land and building. Scrutiny revealed that no asset register was maintained in the Directorate. As a result, actual status of assets viz. cattle farms, sheep breeding farm, poultry farm, goat farm, pig farm and training schools etc. was not available with the Department. The irregularities noticed

in audit are given below:

S.No.	Name of farms	Total area	Audit observations
1	Sheep Breeding Farm, Fatehpur (Sikar)	7256.13 hectare	<ul style="list-style-type: none"> The Department leased out (July 1995) 70 hectare land without obtaining the permission of Forest Department, as required. There was encroachment on three hectares of land in the farm area by unauthorised persons. Court case against 207 persons for unauthorised occupation of farmland remained pending for want of proper initiatives.
2	Kishanpura Farm, Bassi (Jaipur)	218 hectare	<ul style="list-style-type: none"> Poultry farm not in operation and the position of land of the farm was not available with the Department Fifty hectare of farmland was encroached upon by unauthorised persons.
3	Poultry Farm, Kota	99 <i>bigha</i> and 18 <i>biswa</i>	<ul style="list-style-type: none"> Forty five plots were leased (1975-76: 37 plots; 1985-86: 8 plots) on rent at Rs 25 per annum and the rent of these plots were not revised since 1989 though as per condition of lease deed, rent was to be revised after every five years. Forty one plots were under encroachment since January 2006. No action was initiated by the Department.

Staff quarters lying vacant

Fifty nine staff quarters out of 125 constructed in the test checked districts were lying vacant for a period ranging from one to twenty years. Non-occupancy was mainly due to lack of repairs and maintenance. It was also observed that the farms' incharge in three test checked districts were not residing in earmarked quarters situated in the vicinity of farms. This led to lack of monitoring of activities at the farm. The Director had not issued any instructions for the incharges' to stay at farms/ in vicinity of duty place (April 2007).

5.1.6.7 Release of grant to Gopal Goverdhan Goshala, Pathmeda

During December 2004 to March 2006, AHD released grant of Rs 1.99 crore in three instalments to *Gopal Goverdhan Gaushala (Brahmihary Ashram)*, Anand Van, Pathmeda (Jalore District) of which Rs 1.49 crore was utilised up to May 2007. The following was observed:

- Contrary to the conditions governing the sanction of grant two instalments of Rs 62.25 lakh each were released in December 2005 and March 2006 without ensuring utilisation of Rs 75 lakh allotted in December 2004.
- Collector, Jalore requested (December 2004) the AHD to route the grants through its office so that Rs 1.85 crore recoverable from *Gaushala* may

be adjusted out of allotted funds. However, AHD released Rs 75 lakh directly to *Gaushala* in December 2004.

- As per instructions issued from Finance Department, Director, AHD was to scrutinise the plans and estimates before release of grants. However, the Director released (between December 2004 and March 2006) Rs 47 lakh³ without scrutiny of the proposals for the grants.

Thus, grants were released without observing the laid down rules that resulted in non-adjustment of Rs 1.85 crore recoverable from *Gaushala*.

5.1.6.8 Manpower management

An organisation should utilise its manpower in a manner so that optimum output is derived from the available manpower towards achieving its objectives.

There were vacancies ranging from 23 per cent to 100 per cent continuing from 2002-03 to 2006-07 in all cadres as shown in **Appendix-5.1**. There were 382 vacancies of Veterinary Officers (VOs) in the State against a sanctioned strength of 1404 as of March 2007. These vacancies were mainly in veterinary hospitals. There were 164 veterinary hospitals in seven districts⁴ that did not have any VO. Further, the posts of Additional Director, JD, DD, Assistant Director, Sr. VO and VOs were filled up on scale posting.

The reasons for huge vacancies were attributed by AHD to ban on recruitment and non-conducting of Departmental Promotion Committee (DPC) meetings. Reply is not tenable as AHD did not review the manpower position especially that of VOs to explore the possibility of shifting the posts of VOs from district to the hospitals or AI centres where technical inputs of VOs was essential.

5.1.7 Monitoring and Internal Audit

5.1.7.1 Departmental Inspections

The following norms were prescribed (April 1999) by the State Government for carrying out inspections of the subordinate offices and the centres under the control of various levels of officers in the AHD:

Level of Officer	Offices for inspection	Halt	
		Day	Night
Head of the Department	Self/State level/ district level office once in a year	30	22
Regional Level Officer	Self office biannual and district level once in a year	90	60
District Level Officer	Quarterly for self office and district level offices	112	75

There were shortfalls in carrying out inspections ranging from 38 per cent to 44 per cent during 2002-07. Further, the inspecting officers were to submit

3. Breed improvement (Rs 17 lakh), Vermi Compost Plant (Rs 3 lakh), *Gomutra* Drug Plant (Rs 27 lakh).

4. Banswara (23), Bharatpur (16), Chittorgarh (26), Dungarpur (11), Jodhpur (25), Rajsamand (22) and Udaipur (41).

Shortfall in inspections ranged between 38 to 44 per cent.

their opinions and suggestions on the status of working of various schemes reviewed during inspections. No records of such comments and suggestions of the inspecting officers were maintained at the Directorate so as to take further action on those. Thus, the basic purpose of inspection was defeated.

A Study conducted in 2005 by National Bank for Agriculture and Rural Development Consultancy Services for concurrent evaluation of National Programme on Cattle and Buffalo Breeding in Rajasthan during 2004-05 revealed slow progress in training for AI work, shortage of AI Centres, need to convert stationery AI centres to mobile ones, non-maintenance of district-wise and breed-wise information on frozen semen, AI, calves born and breeding bulls, average consumption of LN₂ was one litre per AI instead of normal consumption of half litre due to non-monitoring by AHD and absence of records for AI at farmer's doorstep, repeated AI and breed-wise number of calves born.

The Department did not intimate the status of implementation of the recommendations to Audit.

5.1.7.2 Inadequate vigilance mechanism

Vigilance mechanism was non-functional in AHD.

Secretary, AHD appointed (September 2005) the JD, RBPL, Jamdoli, Jaipur as the Chief Vigilance Officer (CVO) of the Department. The CVO was required to study and review the pending cases and conduct surprise checks in sensitive areas. It was seen that no separate vigilance cell with earmarked staff was formed in the Directorate. Not a single case was registered with/taken up for examination by CVO in last two years. This indicated non-functioning of the vigilance cell.

5.1.7.3 Internal audit

Internal audit is responsible for examining and evaluating the working of controls. It is the key of all controls in an organisation. In AHD, only one Assistant Accounts Officer and two clerical staff conducted the internal audit. As a result, only 92 units could be audited during 2002-07. The irregularities noticed by internal audit are communicated through Inspection Reports (IRs) to the Head of office to facilitate monitoring of the deficiencies. There was a pendency of 677 Internal Audit Reports and 3931 paragraphs at the end of March 2007. Of these 963 paragraphs of 172 IRs were pending for more than 27 years due to lack of remedial action in respect of AHD. Thus, the Directorate neglected the internal audit as an effective tool of internal control.

5.1.7.4 Lack of response to CAG audit

Principal Accountant General (Civil Audit), Rajasthan conducts periodical inspection of Government transactions and communicates the audit findings through IRs to the Head of Office/Department for compliance. The Department was required to comply with the audit observations and rectify.

As of 30 April 2007, 299 paragraphs relating to 132 IRs were pending for settlement. Of these, 103 paragraphs of 52 IRs were pending for more than five years. Further, first compliance report of nine IRs issued during 2006-07 was not submitted to Principal Accountant General as of July 2007 although it

was required to be sent within one month of the issue of the IRs. This showed lack of response and absence of suitable mechanism to closely monitor timely action on audit objections.

5.1.8 Conclusion

The departmental manual published in 1965 has not been revised despite significant changes in organisational set up, instructions, orders etc. Poor planning for projects led to non-utilisation of CSS grant resulting in refund of grant to GOI. Ineffective supervision by the Department led to encroachment on farmland. Vacancies at various levels in the field offices affected the quality of services provided. The monitoring mechanism was ineffective due to shortfalls in departmental inspections. The internal audit was neglected and the vigilance mechanism was not operative.

5.1.9 Recommendations

- Department should undertake revision of its manual incorporating the control measures required in view of changes in its functions and working environment.
- Stock accounts should be properly maintained and unserviceable items be disposed of on priority. Proper security of property should be ensured.
- Manpower position in field units should be reviewed so that critical posts are filled up.
- Internal audit should be strengthened. A full time vigilance cell with adequate staff should be formed.

The matter was reported to the Government in July 2007; reply had not been received (September 2007).

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