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

Sub:- Audit Report of O/o Commanding Officer, 1, Delhi Armd Sqn, 2nd Floor NCC Bhawan Rohini, New Delhi-110089 for the period 2019-21

INTRODUCTION:-

The I.A.R on the accounts of O/o Commanding Officer, 1, Delhi Armd Sqn, 2nd Floor NCC Bhawan Rohini, New Delhi-110089 was conducted by the field Audit party No. X comprising of Sh. Davinder Kumar, IAO, Sh. Amit Kumar Sinha, AAO and Sh. Sukhbir Singh, UDC. The Audit was conducted during the period from 23.03.2022 to 29.03.2022 (05 working days). This was the internal audit.

AIMS AND OBJECTIVES:-

The 1, Delhi Armed Sqn., NCC, Rohini, Delhi-110085 is working under the Director General, NCC. The main objective and area of the Sqn. is to impart training to NCC Cadets under its jurisdiction to organize troupes to participant activities Prime Minister Rally on Republic Days of every year.

HOD/HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER	PERIOD
HOO	Col. Ashok Kumar Rangl Col. Shamsheer Singh	01.04.19 to 31.05.19 01.06.19 to 31.03.21
DDO	-do-	-do-
Cashier	Sh. Vinayak Chauhan, Sr. Asstt.	01.04.19 to 31.03.21

Budget Allocation & Expenditure for the year 2019-21

(Amount in Rs.)

Financial Year	Budget Allotted	Expenditure	Balance
2019-20	8681923	8551706	130217
2020-21	7622951	7599750	23201



Statutory Audit:-

The Statutory audit of O/o Commanding Officer, 1, Delhi Armd Sqn, 2nd Floor NCC Bhawan Rohini, New Delhi-110089 was not conducted by AG (Audit), Delhi

Vacancy Statement:-

Group	Sanctioned Post	Post Filled	Post Vacant
Group A	NIL	NIL	NIL
Group B	NIL	NIL	NIL
Group C	14	08	06

Maintenance of Records:-

The maintenance of records of O/o Commanding Officer, 1, Delhi Armd Sqn, 2nd Floor NCC Bhawan Rohini, New Delhi-110089 for the period 2019-21 was found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit report :-

(A) There were 36 audit para's outstanding in the previous audit report. The Department has submitted reply of old paras. Hence, 5 para has been settled & one para has been taken as fresh. The details are as under:-

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	1977-79	07	NIL	NIL	1,2,3,4,5,6 & 7
2	1979-81	01	NIL	NIL	8
3	1984-86	01	NIL	NIL	10
4	1986-87	04	NIL	NIL	11,12,13 & 15
5	1987-94	05	01	Para No. 19	16,18,20 & 21
6	1994-97	04	NIL	NIL	24,27,29 & 30
7	1997-98	03	NIL	NIL	31,32 & 33
8	2006-09	02	NIL	Nil	1 & 2
9	2012-15	01	NIL	NIL	3
10	2015-19	08	05	Para No. 1,2,6 & 7 settled and Para No. 3 taken as fresh	4,5 & 8
Total		36	06	06	30

(B) Details of Old Recovery:- 7585/-

S.No.	Year	Para No	Outstanding recovery	Settled	Remaining O/S Recovery
1	1984-86	10	1405/-	NIL	1405/-
2	1987-94	16	5194/-	NIL	5194/-
3	1997-98	31	726/-	NIL	726/-
4	1997-98	32	260/-	NIL	260/-
5	2015-19	1	1680/-	1680/-	NIL
6	2015-19	2	74015/-	74015/-	NIL
7	2015-19	6	9972/-	9972/-	NIL
Total			93252/-	85667/-	7585/-

(C) Current Audit Report :-

Details of Current Recovery (Audit period 2019-21):- 480/-

The internal audit report has been prepared on the basis of information furnished and made available by O/o Commanding Officer, 1, Delhi Armd Sqn, 2nd Floor NCC Bhawan, Rohini, New Delhi-110089 for the period 2019-21, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.



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

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PART-I
Old Audit Report

PART-I (1977-2015)

OLD REPORT

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PART I (Old files)

(Previous Audit 1977-1998)

PARA No. 1 (1977-1979)

PARA I (Ref. Para No. 2 of 1977-79)

Page-1

Para 2 Abstract contingent Bills

During the post check of the A.C.B. (Abstract Contingent Bills) it was observed that the following irregularities were made in the Abstract Contingent Bills drawn during 1977-78 and 1978-79.

(1) Sanction of the Lt. Governor for the drawal of an advance of Rs.1385.10 was accorded for Hock climbing course J.D. Boys to be held at Hayyandam vide Directorate of Education No. DE(2)/77-NCC No. 701 to 709 dt 4.5.77 accordingly A.C.B. No. 2/77 dt 12.5.77 for Rs.805-40 an advance of Rs.805-40 only was drawn against this sanction. The following payments were made with the above A.C.B.

Shri Depender Dabas credit Rs.126-05

Shri Bhopal Singh Rs.126-05

Shri Kopal Singh 2/0 NCC Rs. 230-20
122-30

Amount sent to NCC Directorate
TR dt 25.5.77 for messing 30-00
Charges
(vide also ledger No F703/ArvLid
831-30

Amount drawn - 805-40
Excess paid Rs. 85-30

In this connection the following observations are made:-

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(a) Please elucidate the circumstances under which the excess amount of Rs.25-90 was paid against ACB 10/77 dt 12-5-77 being steps to regularise the excess expenditure.

(b) The detailed accounts was required to be sent to P.E.O. Delhi Administration in due course. But the same has not yet been sent to PAO. Please elucidate the circumstances under which the detailed accounts was not sent to PAO concerned taking steps to ensure the needful an early date.

(c) There was a sanction of Rs.1385-10 for the purpose against which an advance of Rs.805-40 was drawn. The balance for the/ ~~expenditure~~ on which Rs.205.40 only were drawn need regularisation. Sanction of the Lt Governor for the drawal of advance of Rs.600/- was accorded for leadership course to be held at Ranchwari vide Director of Education sanction no. D-1(2)/77/NCC HQ/D/77 dt 7-5-77 endorsed vide NCC G. M. D. letter No. Accts-3/142/77/3061 dt 10.5.77. Accordingly an advance of Rs.600/- was drawn vide A C B No.17/77 dt 12.5.77. The following payment were made on the above ACB:

/calculations

Shri Rajiv Singh	Rs.60.80
Shri Gurdyoter Singh	Rs.60.80
Account sent to NCC Directorate	Rs.439-00

RR No. 41 dt 25-5-77
(vide acknowledgement No.F703/ARMD/77 dt 25.5.77 less expenditure Rs.372-60

(11) Sanction of the Lt Governor for the drawal of an advance of Rs.1097.25 was accorded vide Directorate of Education No. ACB No.12/77 dt 12.5.77 for Rs.1097.25.

(12) Sanction No. DEL(2)/77/NCC HQ/D/77 dt 7.5.77 for leadership course to be held at Ranchwari endorsed.

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vide NCC G.P. letter No. accounts-2/142/77/
NCC/13/77 dt 11.5.77. An advance of
Rs. 1097.25 was drawn vide Bill No. ACD 13/77
dt 12.5.77. The following payments were in
above ACD.

Shri Surinder Kumar	Rs. 103.25
Shri Sri Parkash	Rs. 109.25
Shri Ramesh Kumar	Rs. 103.25
Shri Satish Kumar	Rs. 105.25
Shri Jal Parkash	Rs. 103.25
	Rs. 511.25

sent to NCC Directorate for
including etc charges (vide Bill No. 3/142/77
dt 25.5.77
less expenditure

	Rs. 1066.25
	Rs. 21.00
	Rs. 1095.25

(111) sanction of the Lt Governor for
the drawal of an advance of Rs. 374/-
for leadership course S.D. Boys to be
held at Pune was accorded vide Director-
ate of Education.

(111) Sanction No. DE-1(2)/S&S/NCC/HQB/757
dt 7.5.77 endorsed vide NCC G.P. letter No.
accounts-3/142/77/NCC dt 11.5.77. The
advance of Rs. 374/- was drawn vide AC Bill
No 19 dt 12.5.77. The following payments
were made on the above ACD.

Shri Jot Chauhan	Rs. 21.00
Shri Ashwani Kumar	Rs. 31.00
Shri Prabhakar Kumar	Rs. 21.00
	213.00

Amount sent to NCC Directorate 315.00
T.R. No 41 dt 25.5.77

	533.00
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	574.00
	533.00
	16.00

Less expenditure Rs.

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(iv) Sanction of the Lt Governor for the drawal of an advance of Rs.707.10 for advanced leadership course with Rock climbing course was accorded vide sanction No. DE-1(12)/77/ NCC/HQB/707-709 dt 4.5.77 endorse vide GP/HQ No Accounts-3/735/77/2029 dt 10.5.77. Accordingly an advance of Rs.707.10 was drawn vide ACB No20/77 dt 12.5.77 for Rs707.10. The following payments were made in the above ACB

Sh Chand Rup Senrawat	Rs.126.05
Sh Radhoy Sivan Sharma	Rs.126.05
	<u>Rs.252.10</u>

sent to NCC Directorate
TR.No 41 dt 25.5.77
(vide letter No.F.703/Arund 77 dt 25.5.77) Rs.400.00

	<u>Rs.652.10</u>
	707.10
	<u>41.10</u>
Loss expenditure Rs.	<u>16.00</u>

The detailed accounts in r/o G(1) to and (iv) were required to be sent to PAO concerned in due course but the same have not yet been sent. The circumstances under which no detailed accounts were sent to PAO concerned may please be elucidated to audit. The loss expenditure of Rs.12.10, Rs.33/- and Rs.18/- respectively was also not done with a bag in the Treasury so far. The circumstances for non deposit of this amount may please be intimated and needful ensured at an early date.

(vi) Sanction of Lt Governor for the drawal of an advance of Rs.30700/- was accorded vide Delhi Administration Delhi Education Department letter No. DE-1(2)/78 NCC/HQB/3082 dt 12.5.78 for ATC camp 78-79 to be held at cadular from 14.5.78 to 23.5.78. Accordingly a sum of Rs.30700/- was drawn vide ACH No. 26/78 dt 12.5.78. The detail accounts was required to be sent to PAO concerned within a month on the termination of camp. But the same was not sent. The detail accounts may please be sent now under intimation to audit.

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The total expenditure on the camp was for Rs.30630.83 (Rs. Cr. 17), was deposited vide challan dated Jun 78.

Para-2 Library Account (Ref. Para No 3 1977-79)

Para 2

During the course of audit regularity of the library etc. register the following irregularity was noticed:
a. No physical verification for the year 77-78 and 78-79 was completed.
b. The following books amounting to Rs.105.38 were lost/misplaced by the cadets during the annual Trg camp held at Sachinpat:

1. The distant Neighbour	20.00
2. Typed rope man	9.45
3. Year of the golden age	11.20
4. Ten coffes for me	12.00
5. Eagle has landed	12.00
6. About down	10.00
7. Man trap	11.00
8. Reading the folder tiger	14.11
	<u>105.38</u>

In view of the above the remedial may be done to complete the physical verification and to recover the cost of the books from the cadets under intimation to next audit party.

Para 3

Para-3 Children education allowance (Ref. Para No 4, 1977-79)

During the check of CEA bills the following irregularity were seen:
(a) (1) Shri. Kirpal Singh driver was under CEA drawing CEA @ Rs.50/- from 8/77 to 6/78 and @ Rs.35/- from 7/78 to 12/78. The official came on transfer to this office in 8/77 and was transferred from this on 27.12.78 and an LPC was issued to 4 Delhi (C) on HGG on 6.1.79 showing interval in the rate of CEA @ Rs.35/- per month. The official was drawing CEA in respect of the following children:-

Name of the Child	Class	Date of birth
1. Sh. Ram Kishan, son	7th	1.2.67
2. Ms. Shakti Daughter	3rd	1.4.69

His daughter Shakti whose date of birth is 1.4.69 had completed 5 years of age on 1.4.74. The CEA could thus be admissible for her only if the condition of non availability of the requisite standard

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of C.K.A. in this case was not covered by the latest orders (as no proof of the fulfilment of the above condition was shown). Hence there was an over payment of Rs. 16/- p.m. from 8/1977 to December 1978 amounting to Rs. 185/- (Rupees one hundred and eight, five) in this office, which may please be got recovered under intimation to audit.

Further the matter may also be taken with his previous office (from which he came on transfer from 2 DLI Army Sqd) and with 4 Delhi Girls' Sch NCC (to which he was transferred from this office) for similar recovery instructions for a period prior to August 1977 and from January 1979 onwards respectively. The issue of revised L.P.C. would also be necessary.

2. Further as the official came on transferred in August 1977. It could not be verified from the Record of this office whether or not he was drawing GSA in r/o the other child. In respect of his son Ram Kishore for a date continuing only prior to 1.11.73. This may please get confirmed from previous office.

(B) Shri. Raj Bahadur Jaiswal

The above official was in receipt of GSA during 77-78 and 78-79 @ Rs. 16/- from March/77 to July/78. The school certificate in support of the drawal of GSA by the official was not on record. In absence of the payment order not be admitted. Further the Name of Child and his date birth and the fact whether he was drawing GSA for that child prior to 1.11.78 could not be verified in absence of any record on the subject. The circumstances under which the payment was made without obtaining the school certificate may please be investigated. The official was paid Rs. 185/- (Rs 16/- from March/77 to July/78) during 77-78 and 78-79. Either the above amount may be got regularised by obtaining the school certificate and rowing the same in the light of the orders on the subject or recovery made under intimation to audit.

(a) The school certificate was not countersigned by Education Authority in any case. Helpful may please be done.

Page 4. PARA No. 4

Para 4

Local purchase of stationary articles.

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During the course of test check of the contingent vouchers it was observed that the stationary items were purchased in excess of the financial ceiling. As per delegation of financial powers a head of office may purchase stationary items not more than Rs. 40/- in one occasion and not exceeding Rs. 200/- P.A. A few instances of such excess purchases are given below. An explicit sanction of the competent authority may please be obtained for all the excess purchase of stationary articles under intimation to audit. This irregularity may also be guarded against in future.

Para No. 5 (Ref. Para. No. 6 (1977-79))
 Para No. 5 Purchases without tender/quotation

Part 5

During the test check of the contingent voucher it was observed that the following purchases were made without calling for tender/quotation as required under rules.

- 1) Vr. No. 23 dt 25.8.77 for Rs. 1900.00 purchase of cloths for libraries from M/s S. Kumar Beelampur New Delhi.

Please elucidate the circumstances under which the above purchases were made without calling for quotation as required under the R.F. Rules. The irregular purchases may also be got regularized by obtaining sanction of competent authority.

Para No. 6
 Para No. 6 (Ref. Para. No. 6 (1977-79))

Part 6

Two motorcycles Royal Enfield No. DM 9030, DLX 738 (3.5 Hp) approximately amount Rs. 6000/- is lying as un-serviceable & required to be condemned. During discussion it was verbally stated that these motorcycles are off road since 1966. Early steps may please be taken to get these motorcycles condemned as per rules on the subject & sale proceeds credited to Govt account under intimation to audit (no other records on the subject was shown to audit).

Para No. 7
 Para No. 7 (Ref. Para. No. 6 (1977-79))

Part 7

The excess petrol consumption was not produced to audit. The same may please be shown to next audit.

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PN No 8 YEAR 79-81

PN No 6 (1979-81)

Page No. P
PARAM-2

(1979-81)

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PURCHASES

11) It was observed that following purchases were made without calling for quotation.

S.No.	CB No	Date	Details	Amounts	Name of the firm
1.	110/79	28.3.80	Pipe wrench etc	428.00	Mans Raj in Punjab
2.	-do-	-do-	44 Steel folding chairs	2584.40	Royal Sare Co
			2 Steel Racks	397.50	Arora Enterprises
3.	101/79	17.3.80	3 Black Boards	415.50	-do-
4.	100/79	15.3.80	Charts	722.00	Educational Book stores
5.	137/80	13.3.81	Tarp etc	950.00	-do-
6.	-do-	28.2.81	Folding Bed etc	731.00	Army Book Store
7.	135/80	30.3.81	Table glass etc covers		

The reasons for making purchases without calling quotation be explained. All the purchases should be reviewed and where ever quotations had not been invited and the benefit of the competitive rates not obtained be got regularised after obtaining the sanction of the competent authority.

(11)

111) REGULARISATION OF PURCHASES

It was observed that certain cloth, quilts etc worth Rs. 940/00 were purchased from M/s Universal Textiles as detailed below :-

Printed Bill No	S.No.	Bill No	Date	Amount
525	1	525	7.3.81	235.80
532	2	529	12.3.81	221.50
531	3	533	10.3.81	240.00
580	4	541	20.3.81	240.00

Contd 2/-

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Instead of obtaining quotations and availing the benefit of competitive bids the authorities engaged to obtain bills (all below Rs. 250/-) on different dates. It is also pointed out that in the case of bills at Rs. 2 to 4 the printed numbers have also been changed and there is overwriting in the dates also. This is a serious lapse and needs to be looked into and be get regularised after obtaining sanction of the competent authority.

Handwritten signature or initials at the bottom of the page.

Form No. 9
 PARA No. 3 (1984-1986) 84-86
 PARAA No. 10 (Ref Para No. 11 of 1984-86)
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Sl. No.	OBSERVATIONS	Rep. (or) of the Unit	Place of the Unit																												
I	<p><u>OTA (MEMO. NO 55)</u></p> <p>The payment of the OTA Bills have revealed that the OTA has been paid to Heavy Vehicle bridge at the enhanced rates instead of at the normal rates of Rs. 3.15. Further no certificate to the effect that there was an emergency that the services of the H.V. Division required as contained in OPI No. 10/16/17/83-Fin. (B) dated 12-8-84. Accordingly, the payment made to the Heavy Vehicle Division against the following bills was in excess to the amount of Rs. 1164-85 which may be recovered from the officers or get regularized by obtaining the sanction of the competent authority. Necessary confirmations in this regard, should be sent to the Audit -</p> <p>(9) Bill NO. 11/84 dated 8-5-84 for Rs. 1846.10</p> <table border="1" data-bbox="211 1478 1066 1971"> <thead> <tr> <th>Name of the official</th> <th>Period</th> <th>Rate</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1. Shri. Mahesh Singh</td> <td>19-1-84 to 20-2-84</td> <td>50 6-75</td> <td>327-50</td> </tr> <tr> <td>2. Shri. Hosham Singh</td> <td>12/83 to 1/84</td> <td>30 6-15</td> <td>240-50</td> </tr> <tr> <td>3. Shri. Ramesh Singh</td> <td>12/83 to 1/84</td> <td>66 1/2 5-00</td> <td>372-40</td> </tr> <tr> <td colspan="3">Amount - Payable for 1164 1/2</td> <td>918-40</td> </tr> <tr> <td colspan="3">Excess Payment</td> <td>505-15</td> </tr> <tr> <td colspan="3"></td> <td>412-95</td> </tr> </tbody> </table>	Name of the official	Period	Rate	Amount	1. Shri. Mahesh Singh	19-1-84 to 20-2-84	50 6-75	327-50	2. Shri. Hosham Singh	12/83 to 1/84	30 6-15	240-50	3. Shri. Ramesh Singh	12/83 to 1/84	66 1/2 5-00	372-40	Amount - Payable for 1164 1/2			918-40	Excess Payment			505-15				412-95		
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Amount - Payable for 1164 1/2			918-40																												
Excess Payment			505-15																												
			412-95																												

OBSERVATIONS				Number of the Unit	Actual No. of the U.C.
<p>(1) Bill No 43/84 dated 28-8-84 @ 644-30</p>					
Name of official	Period	hrs	Rate	Amount	
1. Sh. Ashwin Singh	3/84	25	6.75	173-75	
2. Sh. Mukesh Singh	3/84	19	6.75	128-25	
3. Sh. Ramesh Singh	3/84	25	5.60	140-00	
Amount Payable for 99 hrs @ R 34.50				R 644-30	
Excess Payment				R 302-75	
<p>(2) Bill No 123 dated 19-2-85 @ 428-20</p>					
1. Sh. Mukesh Singh		37	6.75	248-75	
2. Sh. Ramesh Singh		30	6.10	183-00	
Amount Payable for 67 hrs @ R 3.45				R 428-20	
Excess Payment				R 231-15	
<p>(3) Bill No 130 dated 22-3-85 @ 152-10</p>					
Sh. Mukesh Singh		22 hrs @	6.75	148-75	
Amount Payable for 22 hrs @ R 3.45				R 75-90	
Excess Payment				R 72-85	
<p>(4) Bill No. 146 dated 22-5-85 @ 1214-00</p>					
1. Sh. Ashwin Singh	11/84	25 hrs	6.75	168-75	
	11/85	20 hrs	6.75	135-00	
Amount Payable for 45 hrs @ R 3.45				R 155-25	
Excess Payment				R 157-50	
2. Sh. Mukesh Singh	11/84	25	6.75	168-75	
	11/85	25	6.75	168-75	
Amount Payable for 50 hrs @ R 3.45				R 172-50	
Excess Payment				R 105-00	
3. Sh. Ramesh Singh	11/85	25	6.75	168-75	
Amount Payable for 50 hrs @ R 3.45				R 172-50	
Excess Payment				R 105-00	

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OBSERVATIONS	References of the audit	Reference to the file																
<p>Total The excess payment made in respect of the above bills amounts to Rs 1404-85, as under:-</p> <table border="0"> <tr><td>1. Bill No 11.</td><td>Rs 412-95</td></tr> <tr><td>2. Bill No. 43.</td><td>Rs 302-75</td></tr> <tr><td>3. Bill No. 125</td><td>Rs 197-15</td></tr> <tr><td>4. Bill No. 139.</td><td>Rs 77-00</td></tr> <tr><td>5. Bill No. 140</td><td>Rs 152-50</td></tr> <tr><td></td><td>Rs 175-00</td></tr> <tr><td></td><td>Rs 82-50</td></tr> <tr><td></td><td><u>Rs 1404-85</u></td></tr> </table> <p>The similar case may also be checked since if the over payment had been made, the same should also be got regularized as in the above cases.</p>	1. Bill No 11.	Rs 412-95	2. Bill No. 43.	Rs 302-75	3. Bill No. 125	Rs 197-15	4. Bill No. 139.	Rs 77-00	5. Bill No. 140	Rs 152-50		Rs 175-00		Rs 82-50		<u>Rs 1404-85</u>		
1. Bill No 11.	Rs 412-95																	
2. Bill No. 43.	Rs 302-75																	
3. Bill No. 125	Rs 197-15																	
4. Bill No. 139.	Rs 77-00																	
5. Bill No. 140	Rs 152-50																	
	Rs 175-00																	
	Rs 82-50																	
	<u>Rs 1404-85</u>																	
<p><u>PART-III</u></p> <p>The procedural and minor irregularities which could not be settled in the spirit have been handed over to the Officer Commanding, Ist Delhi Divisional Sqn NCC, Delhi for compliance. Necessary enforcement in this regard may be seen at the end of next part.</p>	<p>13/6/52</p> <p>OF. MITAL Accounts Officer Directorate of Audits</p>	<p>Opn may please see & discuss the inspection sets & receive 2 copies of it. A detail report including all unsettled cases + copy of Part III list - Part III</p>																

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PARA No. 4 (1986-1987)

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PARA No. 4 (Ref. Para No 3 1986-87)

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Para No. 4 (Memo No 10)

Subject: Water charges Register

During the course of test check on the accounts of the unit for the period 1986-87, following irregularities have been noticed in the Water-Charges Register:-

1. While going through the water charges register it has been observed that there is no record of payment of water charges prior to 1-4-85. In its absence it can not be ascertained as to whether payment of water charges was made or not. The correct position may please be explained to audit.
2. Metre reading has not been found recorded in the register.

However payment on account of arrears amounting Rs 7418/75 has been made to the concerned authorities during the year 1986-87 but no record was made available to verify the period of arrears. On enquiry also it is revealed that no corrective action has been taken with the concerned authorities either for rectification of the metre-reading or for the getting required information with regard to the period of claim of the above referred arrears.

In the absence of the above the correctness of payments made to the concerned authorities on above referred of water charges could not be ascertained.

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The follow up action may now be taken with the concerned authorities in view of the above and if it comes to your notice that excess payment has already made. Then the subsequent bill efforts should be made for its adjustment and the correct position be apprised to the audit next time.

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~~PARA No 12~~

~~PARA No 11~~ (1986-1987)

(Ref. Para No 4 of 1986-87)

Para No 12 (Memo No)

Ex No 11 5/10

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Sub : Stationery stock register

During the test audit check on the general stock register of the unit the following observations are made :-

1. While going through the stationery stock register it has been observed that paging certificate on the 1st page of the register has not been signed by the DDO.
2. Non-consumable items of stationery have been shown as issued and balance thereof have been indicated as Nil. It is not understood as to how these balances have been shown as nil being the property items.

A few examples are given below :-

<u>Item</u>	<u>Date</u>	<u>Bal shown as nil</u>	<u>Page No</u>
(i) Cardery	27-3-89	Nil	4
(ii) Gen. Book	-do-	"	11
(iii) Register (10r)	25-3-86	"	12
(iv) Behar	9-8-08	"	15
(v) Staple Machine	25-3-86	"	17
(vi) Paper weight	30-3-87	"	36
(vii) Bill register	25-3-86	"	53
(viii) Attendance Register	30-3-87	"	54
(ix) Register/ledger	-do-	"	94
(x) Diary/despatch Register	30-3-88	"	96
(xi) Register 20r	29-3-86	"	105
(xii) Attendance Register cadets	30-3-87	"	122
(xiii) Acquittance Roll	-do-	"	123
(xiv) Telephone lock	-do-	"	145

26 (28) 2714
501 ←

The above items are of non-
consumable nature and progressive
totals of receipt ~~was~~ to be worked
out ~~and~~ instead of showing
balance as nil after issue.
Issue register for non-
consumable items is to be
^{Substantiated}
~~represented~~. The same may please
be maintained and shown at the
time of next audit.

Other cases in this regard may
please be reviewed at your end and
ratification done wherever necessary.

~~Para No. 13~~ (Ref. Para No. 5 1986-87)

Para No. 5 (Memo No. 8)

~~PARA No. 6~~

12

Sub: Budget allotment

(1986-1987)

No. 12

49/c

It has been observed from the progress of budget allotment and expenditure furnished by the Head of Unit that a sum of Rs 4,82,231/- has been increased against the budget allotment of Rs 4,45,870/- during the year 1986-87 resulting the variation of Rs 36361/-. The circumstances under which the above variation occurred may please be explained to audit.

13

PARA No. 15

(Ref. Para No. 7 of 1986-87)

24

Para No. 7 (Memo No)

PARA No. 13

28

31

41/2

(1986-1987)

Sub: Vehicles

It has been observed that there are three vehicles two Itoners and One 3tonner. 13 schools and 1 college is affiliated to the unit. The vehicles are used in imparting training to 1500 cadets during camps and carrying arms and ammunition. It was verified roughly 50 cadets in a year are given training for driving these vehicles and only two camps are arranged in a year.

Keeping in view of the above there seems no justification for retaining these vehicles for such little ~~xxxxx~~ activities. Hence steps may kindly be taken to use the vehicles elsewhere and in the consultation with your ^{it is} considered to be ~~is~~ sufficient for the unit and wasteful expenditure on salaries of 2 drivers roughly Rs 48000/- annually and Rs 20000/- on POL may be avoided and the same may used to the best advantage of state.

Vehicle appears to

in addition to expenditure

(VK Khanna)
I/O

DDO
J Delhi Armd Sqn NCC

14

Para No. 14

~~PARA No. 8~~

(1983 - 1994)

23/4
38
46/c
46
48
32

A NO. 16
Memo No. 4 dt. 3-2-95)

Subj: - Non deduction of Income Tax
@ 2% from contractors

Note 2 under Rule 30 of C.M.A. Receipts & Payments Rules, 1983 says that Income Tax is required to be deducted at source at the rate of 2% in all cases of payments to contractors & sub-contractors exceeding Rs. 10,000/- in terms of the provisions of section 194C of the Income Tax Act, 1961 (of 1961). But in the following cases the requirement was not met by the DDO.

O.	Bill No.	Name	Payment made	Income Tax deductible
	Bill No. 130 dt. 30-3-94 V.NO. 155, 157	M/s. Sanjay Restaurant	6498/- 5726/-	265-00 256-00
	S.NO. 167 dt. 17-3-95 V.NO. 170, 172	-do-	10210/- 10788/-	420-00
	V.NO. 171	M/s Hari & Krishan	10,009/-	200-00
	V.NO. 176 178	M/s Ram Neur	5,047/- 6,934/-	240-00
	179	M/s Golden Sweet	12,383/-	248-00
	Bill No. 131 dt. 29-3-94 V.NO. 157 to 171		1,91,064/-	3821-00 <u>5194-00</u>

A sum of Rs. 5194/- be recovered from the concerned contractors under intimation to the audit.

PARAM. 15 (1987-1994) 21/4

18
P.O. No. 18 (Ref. No. to dt 6-2-95)

34
25
44/25
Param. 15

15

Subj:- 20% cut on fuel consumption during 1990-91, 91-92, 92-93, 93-94 & 94-95, as economy measure

Reference Govt. of India, Ministry of Finance.

- O.M. No. F.3(3)-E.II(A)/90, dated 3-4-91, 1-8-91, 1-5-92.
- O.M. No. F.3(5)-E.II(A)/93, dated 3-5-93; and
- O.M. No. F.3(6)-E.II(A)/94, dated 10-8-94

In view of utmost need for economy the Govt. expenditure and the tight resources position, the above mentioned O.M. required that the amount of expenditure on petrol/diesel during the above years be restricted to the amount that will be required to be spent on the quantity of petrol/diesel fixed by applying the 20% cut on the quantity of consumption of 1989-90.

t/s

In order to see whether the instructions contained in above mentioned O.Ms were strictly followed or not, the following information may be provided. If the expenditure has crossed the ceiling, the same be got regularized by the competent authority.

Patrol/ Diesel	Actual consumption during 1989-90(Ltrs)	50% of Cons- umption during 1989-90 (Liters)	Actual Consumption/ expenditure during 90-91, 91-92, 92-93, 93-94 (Separate information of each financial Year)	In Ltrs:	Amount Spent Rs.
1.	2	3	4	5	

competent authority by obtaining ex-post-ante sanction.

Page No. 16
PARAM. 10 (1987-1994)

43/4 20/8

(33)

PARA NO. 219
(Ref Memo No. 15 dt. 7-2-95)

Subj: - Receipt Books (G.A.R.-6)

Receipt Books used by this Unit were not in Form GAR-6. Rule 22(1) of CGA (Receipts & Payments Rules) 1983 requires that Receipt Books in machine numbered Form G.A.R.-6 may be obtained from the Central Govt. Store, Calcutta. This standard form shall be used by all Govt. officers unless any special form of receipt is prescribed by departmental regulations. Rule 22(3) requires that before a receipt book is brought into use, the number of forms contained therein shall be counted and the count recorded in a conspicuous place in the book over the signature of the Govt. officer in charge of the book. These requirements were not met by the Unit. Stock Register of Receipts Books be also maintained.

Submitted by
D. J. 31-3-22
Davinder K.
190-19

Needful be done under intimation to the audit.

✓
94

8.20 Memo No 18 dt 8.2.95

PARA No. 47 F. 1910

C 1983-1994

SUBJECT : CONTINGENT PURCHASES

While scrutinising the contingent purchase bills for the year 1993-94 following discrepancies were observed :-

1. History sheets of type writers were not being maintained by this office. All the repairs & maintenance charges have to be recorded in such register to have a complete Account of same.

2. During the scrutiny of stock registers it was noticed that under noted items of non-consumable nature have wrongly been shown entered in consumable register. All such items be transferred to proper register. Besides the under noted items other such items be traced at the level of the unit. Compliance made requires to be reporting to audit :-

- i) Tea set
- ii) Heater
- iii) Starter
- iv) Spray M/C
- v) Staple M/C
- vi) Table glass
- vii) Table cloth

In contg. No. 221 dt 8.2.94 Executive chairs were purchased vide Vr No 50 dt Rs 514/- from M/s Vijay & Co.

From the quotations attached it was observed that only three local firms were invited to quote the rates. None of the following Govt/approved agencies were called to quote the rates. As per GFR eight to ten firms be invited to quote the rates.

- a) Delhi con-coop whole sale store, Karampura.
- b) Co.op store 'P' block Raisina Road. ND
- c) Super Bazar.

The usual formalities prescribed in GFR were not fully followed. In the absence of which the purchase need regularisation by competent authority by obtaining ex-post-facto sanction.

u/c
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It was noticed that vide the following bills
purchased for more than one occasion more than 500/-
without observance of code formalities: file be reg-
ularised :-

<u>CCNFG S No</u>	<u>V/No</u>	<u>Amount of Bill</u>	<u>Purchased made from Super Bazar</u>
129/28.3.94	131	1956	-do-
	132	917	-do-
	133	693	-do-
118/2.3.94	62	551	-do-
	68	563	-do-
	71	758	-do-
	72	3553	-do-

17

21

PARA No. 18

17/4/04

1984-1994

38

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Subj: - Duplicate keys of the Cash Chest and duplicate Keys register.

D. Para No. 18

During the course of audit it was found that both the keys alongwith duplicate keys were with the DDO. As per rules one key should be with the cashier and one key with the DDO & duplicate keys should be kept as detailed below:-

Note 4 under Rule 13 of the CGA (R&P) Rules, 1983 requires that duplicate keys of the cash chest should be placed in separate sealed covers & lodged with different Officers of higher rank than the custodians of the chest whenever possible, such sealed covers should be kept in the relevant branch of the accredited bank conducting business of the department concerned.

This note also requires that a duplicate keys register should be maintained indicating the authorities with whom they are lodged. Once a year, in April, Keys must be sent for examination & returned under fresh sealed covers to the respective officer/bank with whom they are meant to be lodged & a note kept in the register that they have been inspected & found in tact and genuine and sent back to the nominated authorities. Similarly, entries should be made in the register in regard to any occurrence when the duplicate keys had to be obtained for opening the chest and the date of re-sealing and lodging with the nominated authorities.

The compliance of the above requirement be made and shown to the audit.

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(10)

D

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141

39 331

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18

PARAM-19
1994-1997

DIRECTORATE OF AUDIT
GOVT OF NCT DELHI
AUDIT PARTY NO VII

PART-II

Para No. 01 (Ref Memo No 2 dated 21.x.97)

During the test check of Cash Book of Officer Commanding, CO, I Delhi Armd Sqn NCC, Kashmir Gate, Delhi for the period 1994-95, to 1996-97 the following irregularities have been noticed :-

(1) Cash was not deposited into Bank within the 48 hours after receipts as shown in T.R.5/GAR-6 some cases are as under :-

<u>Cash Receipt</u>	<u>Date</u>	<u>Date of Deposite into Bank</u>
(a) Rs 1570/-	15/9/94	21/9/94
(b) Rs 23/-	8/02/94	13/2/94
(c) Rs 227/-	15/09/95	21/9/95
(d) Rs 2818/-	6/12/96	16/1/97
(e) Rs 609/-	3/1/97	16/1/97
(f) Rs 745/-	3/1/97	15/1/97

(2) Rs 2788/- received vide TR No 2159 dt 18/12/95 has not been taken in Cash Book.

(3) Rs 1472/- received TR No 2160 dt 9/1/96 but the copy of the Challan is not available in the challan file.

(4) At the end of each month detail of undisbursed amt. has not been shown in the Cash Book. However in few months this detail has not been shown completely.

(5) Fidelity Bond has not been filed by the Cashier which is a violation of Financial Rules.

Para No. 24 (Ref Memo No 3 dt 21.x.97)

Subject : Service Postage Stamps

During the course of Audit of Service Postage Stamps Account Register 1994-95 to 1996-97 in r/o 1 Delhi Armd Sqn NCC Kashmir Gate Delhi. It has been observed that physical verification of Stamps in hand have not been done during the period of Audit. As per rule/ instructions on the subject the physical verification of Stock of Stamps in hand should be done at regular intervals and results be recorded in the Postage Stamps A/c Register.

The requirement of the rule may please be noted for strict future compliance.

TAKEN UP
[Signature]
15/1/97

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Para No. 2 (Ref Memo No 4 dt 22.x.97)

During the Test Check of GPF Broadsheet Ledger of Class-IV for the Year 1994-95, 1995-96 and 1996-97 of Officer Commanding, Delhi Armd Sqn, NCC (Kashmere Gate Delhi), it has been found that Rs 500/- recovered during May 96 from Sh Jai Singh, Bazaar has been shown in the same Month in the Ledger of this official whereas it was to be shown in the following month. As such he will be entitled interest for the year 1996-97 for Rs 1174/- instead of Rs 1251/- in ledger of this official is to be recasted and necessary correction may also be carried out in Broadsheet as well as in the Pass Book of the Official and compliance in this regard may be shown to the Audit.

Para No. 3 (Ref Memo No 5 dt 22.x.97)

Sub : Liveries to Class-IV Employees

During the test check of distribution of livery to Class-IV employees of 1 Delhi Armd Sqn NCC, Kashmere Gate, Delhi for the Year 1994-95 to 1996-97 the following discrepancies were noticed:

(a) Amount of stitching charges paid to eligible, Class-IV employees has not been maintained in the Register. As such the specific amount of stitching charges has not been maintained. It is difficult to ascertain whether the official has been paid the charges as per prescribed rate by the GOI.

NCC is requested to get the stitching charges recorded for all employees under intimation to Audit.

(b) As per rule issuances/entries made in the Register are attested by a responsible officer in the token of having checked their correctness. But during the audit period i.e. 1994-95 to 1996-97 no any officer has verified some of the entries. Needful may please be got done and compliance shown to Audit.

(c) It has also been observed that the next due dates of entries to the individuals are also not being recorded in the Register. Needful may please be got done and shown to Audit.

Para No. 4 (Ref Memo No 6 dt 23.x.97)

Subject : Service Book

During the course of audit of Service Books of the employees of 1 Delhi Armd Sqn NCC, Kashmere Gate Delhi, it has been observed that...

PARA No. 14 (1994-1997)

19 28

(iv) Entries regarding Medical Fitness and verification of Character & Antecedents have not been attested by the competent authority.

(2) Sh Gyan Chand Chowkidar- (i) Photograph of the official has not been pasted in the S/Book, (ii) Entries of the Biodata form are incomplete.

(3) Sh Jai Singh, Lascar- (i) GPF A/c No allotted to the official has not been recorded on the right hand top corner of the first page of the Service Book. (ii) Biodata Entries have not been reattested after every five year.

(4) Sh B D Meena, WDC- (i) GPF A/c No allotted to the official has not been recorded on the first page of the S/Book. (ii) Reattestation of the biodata entries has not been done after every five year.

In the light of above mentioned discrepancies, the S/Book of other officials may please be reviewed. The compliance may be conveyed to the audit after removing the discrepancies.

Para No. 8 (Ref Memo No 8 dt 23.x.97)

Subject : Stock Register

Para No. 15 (1994-1997)

During the test check of Stock Register (Consumable & Non-Consumable) of OC 1 Delhi Armd Sqn NCC Kashmere Gate Delhi for the year 1994-97 to 1996-97 the following discrepancies were noticed :-

(a) It has been observed that Stock Register (Con & Non-Cons) are not being maintained in Register prescribed for the purpose. HQS should see that Stock Registers are maintained in the proper form of Register meant for the purpose.

(b) The articles photostat Papers and Ribbon Rolls are being shown entered simultaneously at Pages 128 & 169 AND B1&145 respectively in Con Stock Register which is irreregular. The entries of these two articles may be transferred on One single page and compliance shown to Audit.

Para No. 7 (Ref Memo No 9 dt 27.x.97)

Para No. 16 (1994-1997)

Subject : Contingent Bills

During the course of Audit of Contingent Bills for the year 1994-97 in r/o 1 Delhi Armd Sqd NCC Kashmere Gate Delhi the following discrepancies here noted.

It was also noticed that some miscellaneous as well as ...

Handwritten initials and numbers: 17/12, 34, 43, 17/12

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11/c
24/c

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<u>SINO</u>	<u>Details Bill No & Date</u>	<u>Amount of the Vg</u>	<u>Sales Tax Charged</u>
1.	94/13/2/97	Rs 418/-	28/-
2.	157/18/3/97	Rs 482/-	22/-
3.	159/19/3/97	Rs 356/96	28/96
4.	143/7/3/97	Rs 5099/50	324/50

The said dealer as is revealed from the bills that has not been allotted the Sales Tax Registration Number. So it is requested that the Sales Tax charged by the dealer may be got refund and deposited into the Govt Treasury under the intimation of to the Audit.

(SOHAN LAL)
IAO
Audit Party No.VII

DIRECTORATE OF AUDIT
CNCT OF DELHI
PART 30A

101-
23
45
33/1
PARA No. 13 → (1997-98)

29
PARA-31
Income Tax (1957-98)

NOT

SP/1/1/1/1/1

During the course of audit regarding income tax, the undermentioned irregularities have been noticed, which needs to be rectified under intimation to audit and where recovery pointed out also be recovered after due verification under intimation to audit.

recovery 27%

- (a) The employer or a person responsible for payment of salary is liable to deduct the tax at source, pay it into Govt. account and submit various returns and statements. It has been noticed that the office has not obtained Tax deduction Account number from ITO. Return is required as per section 203-A of income tax act.
- (b) As per section 206 of Income Tax Act and with Rule 19 of Income Tax Rules, every salary disbursing office should within 30 days after last month in which year salary has been (Annual return of salaries paid and tax deducted thereon in Form No. 24 and deliver the same to the concerned Income Tax officer. This formality has not been completed by the office.
- (c) ~~Mr. Ram Arjan, UDC~~ Staff has availed rebate for house rent receipt of Rs. 3,500/- without any documentary proof. He may be asked to produce documentary proof for audit for verification otherwise tax to be recovered after disallowing the rebate under intimation to audit.
- (d) Some staff members of this office have availed rebate on house rent receipts without producing any genuine receipts which should be verified and accepted by the DDO. This is highly objectionable. Their tax to be recovered as under after disallowing house rent rebate.
 - (i) Sh. Mahender Singh, UDC :- He has taken rebate of Rs. 4,510/- for house rent receipt without any receipts. His tax to be revised and recovered after disallowing the rebate and recovered Rs. 400/- from him :-

G.S. 80,557
S.O. 10,000
Rs. 557 as per Rs. 6,000

70.00 2,11.00
2,81.00
2,81.00
140
2,81.00

9/10

(46)

(11)

32/c

- 2 -

(11)

SB. B.D. Meera, BDC :- He has also claimed deduction
 Rs. 8550/- for house rent without producing any receipt. He
 says that he has also shown in calculation sheet as per the
 return filed that he received an order after disallowing house
 rent rate and recovering Rs. 8550/- from him.

G.S. 75,881

S.D. 20,000

55,881 (as per Rs. 55,881/-)

Pr. 1588	
Revised 902	
(1510202)	
<u>558 removed</u>	<u>686</u>

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31/10

Govt. of Delhi
Dte of Audit

Para # 32

Memorandum No. 8

Dated: 1/7/98

1/7/98

24
AAA-10/47
(1997-1998)

23
24

State Newspapers record.

During the course of Audit, it is revealed from the records of Newspapers & magazines that the periodical attendance register is not being maintained. It is not understood how the bills are passing without the periodical attendance of newspapers & magazines register.

It is further noted that the office has not obtained the sanction of purchase of newspapers & magazines from a competent authority, which is irregular. All the purchase of newspapers & magazines be registered from the competent authority. Moreover, the newspaper (Punjab Kesari) is being purchased on Saturdays & Sundays which are holiday days from 1/10/97 to 1/10/98. This is not admissible. So the amount of Rs. 250/- be made after the newspaper under intimation to the Audit copy.

detail given below-

S.No.	Year	Saturday falls during the year	Sunday falls during the year
1.	1997-98	52	52

Compliance has been made under ref. to the audit.

T.O.

AK

DIRECTORATE OF AUDIT
GNCT OF DELHI
PARTY No. II

Para No 33

~~PARA 5~~

11/9
PARA No 33
(1997-1998)

30/c

Audit Memo No. 12
Dated. 1-2-98

Contingency vouchers

During the course of audit regarding contingency vouchers and register, the undermentioned irregularities have been noticed which needs to be rectified under intimation to audit :-

It has been noticed that no purchase committee has been formed and all purchases have been made without completing all formalities which is irregular. Some selected cases are as under, which needs to be reviewed from the competent authority. Other similar cases may also be reviewed under intimation to audit :-

SNo.	Bill No. & Date	V. No.	Amount	Name of Firm	Particulars
(i)	112 dt. 28-3-98	119	Rs. 2,596/-	M/S. S. K. S. Industrial Inter-trade Co.	...
(ii)	109 dt. 27-3-98	109 to 111	Rs. 1,070/-	M/S. Chander Pal Kumbh Maker	As per spec. etc.
(iii)	107 dt. 26-3-98	107, 108	Rs. 930/-	-do-	...
(iv)	106 dt. 26-3-98	106	Rs. 3,276/-	M/S. Hanu Chand ASOLS	...

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Part-II
Current Audit Report,
2006-09

PARA No. 16
(2006-2009)

Dated 21.05.2009

Para No. 01

Ref: MEMO No. 02

Sub: CONTINGENCIES

(A) During the course of test check of purchases of ration etc. and hiring of transport for the camps organized by the 1 Delhi Armed Sqn, NCC it has been observed that no quotation was called and expenditure incurred from open market few instances of them are given below. Even certificate as required under rule 145 & 146 of GFR was also not given by the office. It has also been given to understand that no purchase committee ever exists in this unit. In view of this expenditure incurred on purchase/hiring of transport is irregular which need to be regularized from the competent authority under intimation to audit.

S.No.	Bill No. & Date	Amount	Items Purchased	Name of Agencies
1	CB-116 Dt. 26.02.08	Rs.69230/-	Hiring of Tpt.	M/s Arora Travel Line
2	CB- 69 Dt. 29.10.07	Rs.498000/-	Hiring of Tpt.	M/s Dagar Motors
3	CB- 07 Dt.17.04.07	Rs.107999/-	Multimedia Projector	M/s G. R. Suppliers
4	CB -80 Dt. 20.11.07	Rs. 50960/-	Poster & Sticker	M/s Laxmi Narain Sukh Ram
5	CB- 127 Dt. 18.03.09	Rs.103684/-	Ration Item	M/s Varun Kumar Venkat Kumar
		Rs. 44640/-	Hiring of Tpt.	M/s Deepak Travels & M/s Gaurav Travels
6.	CB- 63 Dt. 17.09.08	Rs.118312/-	Ration Items	M/s Ved Prakash Gupta
7.	CB - 83 Dt. 24.10.08	Rs. 558000/-	Hiring of Tpt.	M/s Deepak Travels

90
20/0
11/0
15/0

(b) The payment made for more than 2000/- to any dealer during the financial year, the TDS deduction is compulsory as per provision of Income Tax Laws. The TDS has not been deducted against the payment made to the following agencies through following bills. The tax be calculated & recovered from the respective agencies.

1.	CB- 127 Dt. 18.03.09	Rs.103684/-	Ration Item	M/s Varun Kumar Venkat Kumar
		Rs. 44640/-	Hiring of Tpt.	M/s Deepak Travels & M/s Gaurav Travels
2.	CB- 63 Dt. 17.09.08	Rs.118312/-	Ration Items	M/s Ved Prakash Gupta
3.	CB - 83 Dt. 24.10.08	Rs. 558000/-	Hiring of Tpt.	M/s Deepak Travels
4.	CB -80 Dt. 20.11.07	Rs. 50960/-	Poster & Sticker	M/s Laxmi Narain Sukh Ram
5.	CB - 84 Dt. 25.07.08	Rs. 38033/-	Sports Goods	M/s Raj Lakshmi Sports

(c) Stock entry certificates not recorded on the Vouchers attached with the following bills.

1.	CB- 127 Dt. 18.03.09	Rs.103684/-	Ration Item	M/s Varun Kumar Venkat Kumar
		Rs. 44640/-	Hiring of Tpt.	M/s Deepak Travels & M/s Gaurav Travels
2.	CB- 63 Dt. 17.09.08	Rs.118312/-	Ration Items	M/s Ved Prakash Gupta
3.	CB - 83 Dt. 24.10.08	Rs. 558000/-	Hiring of Tpt.	M/s Deepak Travels
4.	CB -80 Dt. 20.11.07	Rs. 50960/-	Poster & Sticker	M/s Laxmi Narain Sukh Ram
5.	CB-112 Dt. 19.03.02	Rs. 3842/-	Stationary	-----
6.	CB- 141 Dt. 16.03.01	Rs. 298/-	Stationary	-----
7.	CB- 104 Dt. 15.03.05	Rs. 2009/-	Stationary	-----
8.	CB - 98 Dt. 01.03.05	Rs. 8000/-	Oil Paint	-----
9.	CB - 84 Dt. 25.07.08	Rs. 38033/-	Sports Goods	M/s Raj Lakshmi Sports

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Ref Memo No. 05 dated 25.5.2009

Subject: Stock Register Consumable/Non consumable stationary

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231
PARAN. ST
(206-209)

During the course of test check of the stock register of the 1998-2009, it has not been maintained as per provision laid down in CAM.

1. The non-consumption article has been shown as nil where as the balance can never be nil in respect of non-consumable items. Unless it has been condemned and weed out.
2. The year of 2007-08 to onward annual verification of stock has not been carried out since no entry has been found recorded in stock register.
3. Consumable stock register and non-consumable stock register may be prepared separately since both type of items non-consumable and consumable has been entered in the same stock register.
4. The stock register consumable/non-consumable register for year 1998 to 2004 was not produced.
5. Consumable stock register has not been maintained properly. As per consumable register 48 file-covers were shown as closing balance on 12.6.07 at page no.11 whereas it should be 98 as 50 file-covers purchased on 12.6.2007 have not been included in the progressive total.
6. Entries made at page no.180 to 211 has not been attested by the Competent Authority.

It is suggested that stock register may be got inspected thoroughly by Competent Authority to ascertain, the correctness of the entries

Compliance may be shown to Audit.

[Signature]
20/5/08
IAO.

[Signature]

PARA NO. 03:

PARA No. 28
(2012-2015)

231-4

Sub: Non adjustment of advances

(Audit Memo No. 11 dated: 22.09.2015)

As per R&P Rule 162 the adjustment of advance shall be settled within a month of the drawal of advance. During the test check of the audit it is observed that the following advances were issued to the DDO for various purposes however the same have not been adjusted /recovered within the time limit as prescribed in R&P Rule 162. The detail of advances which have not yet adjusted are as under:

S.No	Purpose/Unit to whom advances Issued	Bill No.	Amount of advance	Date of issue of advance
01	ATC Mukhrjee Nagar	15	1,12,972/-	15/06/12
02	Pre TSC/CATC, DG,NCC Camp Delhi Cantt, w.e.f. 16-25/08/12	25	1,21,975/-	09/08/12
03	NIC-III(MP&C) ,w.e.f 10-21/01/13	60	9,048/-	04/12/12
04	Misc Work of Cadet during PM Rally.	70	11,355/-	16/01/13
05	TA/DA Civil staff for ATC. Prahladpur w.e.f. 16-25/05/12	71	531/-	31/01/13
06	Pre - TSC-II at NCC Pared Ground Delhi Cantt. w.e.f. 27- Aug to 05- Sept	21	1,61,445/-	05/08/14
07	MTN course at NIM Uttrakashi w.e.f. 22-June to 06-July-13	07	8,532/-	07/05/13
08	ATC Delhi w.e.f. 16 - May to 25 May-13.	08	1,14,672/-	07/05/13
09	TSC-II at Parade Ground Delhi Cantt w.e.f. 31/08/13 to 09/09/13	31	1,18,072/-	27/08/13
10	Multi items for Boys & Girls for TSC-2013	41	1,51,970/-	01/10/13
11	NIC-I Gujrat for 3-14 Dec-13	44	11,086/-	03/10/13
12	Orissa track from 10, Jan to 19 Jan-14	45	73,100/-	03/10/13

The above mentioned advances may be adjusted/recovered at the earliest under intimation to the audit.

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PART - II
CURRENT AUDIT REPORT
For the period 2015-2019

Para No.1
(Audit Memo. No. 01 Dated: 27.05.2019)

Subject: Irregular Payment of Family Planning Allowance amounting to Rs.1680/-

During test check of PBR in respect of CD-1, Delhi Armed Sqn., Rohini, Delhi, it has been observed that Sh.Prem Singh, Jr. Assistant has drawn irregular Family Planning Allowance. As per VIth CPC Family Planning Allowance has been abolished. Details are as under:-

S.No.	Name & Design. of Official/Officer Sh./Smt.	Amount paid (in Rs.)	Amt. to be paid (in Rs.)	Excess amount (in Rs.)	Period	No. of months	Total amt. to be recovered (in Rs.)
1.	Prem Singh, Jr. Assistant	210	0	210	July, 2017 to Feb.2018	08 x 210	1680
Total							1680/-

Hence, recovery of Rs. 1680/- may be made from Sh.Prem Singh, Jr. Assistant after due verification of facts and figures and shown to audit. The official has been transferred on Feb.2018 to another unit. It may also be confirmed that whether the recovery has been made from March, 2018 to till date. All other similar cases may also be reviewed on the basis of above observations.

Para No.2
(Audit Memo. No. 4 Dated: 28.05.2019)

Subject:- Over payment of medical re-imburement amounting to Rs.74,015/-

During the test check of the medical records maintained by the 1 Delhi Armed Sqn., NCC, Rohini, Delhi-85 for the Audit period 2015-2019, it has been noticed that the following officials have been overpaid amounting to Rs.74015/- as the details given below:

(a) As per order No.S.14025/140/2002/MS/dated 26.05.2015 issued by Ministry of Health & Family Welfare, revised rate for re-imburement of purchase of Hearing AID under CSMA Rules is restricted as Rs.15000/- (for each piece).

1. Sh.Amkesh Kr.Sharma, LVD has been re-imbursed for purchase of Digital BTE (Hearing Aid) amounting to Rs.39000/- (for 2 piece) which is irregular. Detail is as under:-

Name & Designation	Item purchased	Bill No. & Date	Amt. reimbursed (in Rs.)	Amt. Admissible (in Rs.)	Amt. Overpaid (in Rs.)
Sh.Amkesh Kr.Sharma LVD	Digital BTE (2 pieces)	33/17.07.2015	39000/-	30000/-	9000/-

(b) As per order No. S.11011/25/2014/CGH (F) dated 8th July, 2014 regarding revision of lists & rates of artificial appliances for CGHS/CS(MA) beneficiaries and general guidelines for eligibility criteria is as under:

Item	Admissible Rate (in Rs.)
Transfemoral Prosthesis (Below Knee Prosthesis) Its components include S.S.Pylon/tube SACH FOOT, Foot Adapter, Bonded Pylon/Pylon with 4 screw Adapter, Tube Clamp Adapter, Socket Adapter, Sleeve Suspension, Foam Cover, Covering Socks, Socket charges etc.	20000/-

2. Amkesh Kr.Sharma, LVD has been re-imbursed for purchase of Transfemoral Prosthesis (below Knee Prosthesis) amounting to Rs.65580/- which is irregular. Detail is as under:-

Name & Designation	Item purchased	Bill No. & Date	Amt. reimbursed (in Rs.)	Amt. Admissible (in Rs.)	Amt. Overpaid (in Rs.)
Sh.Amkesh Kr.Sharma, LVD	RT below knee high-tech prosthesis with carbon fiber socket, Sach foot Sach foot adaptor, Socket adaptor, Pylon tube, Tube clamp adaptor, Cosmetic foam cover, Cosmetic socks	21/ 28.05.2016	65580/-	20000/-	45580/-

(c) i) CS (MA) beneficiaries are entitled to facilities of private, semi-private or general ward depending on their Basic Pay. The entitlement is as follows:-

Sl.No.	Corresponding Basic Pay drawn by the Officer in VII CPC per month	Ward entitlement
1.	Up to Rs.47,600	General Ward
2.	Rs.47,601 to 63,100	Semi-Private
3.	Rs.63,101 and above	Private Ward

ii) The package rates given in rate list of CGHS are for semi-private ward.

iii) The package rates prescribed are for semi-private ward. If the beneficiary is entitled for general ward, there will be a decrease of 10 % in rates; for private ward entitlement, there will an increase of 15 %.

3. Sh.Prem Singh, LDC (Pay.Rs.32000/-) is entitled for General Ward. At the time of admission for indoor treatment in package rates at Escorts Heart Institute and Research Centre Ltd. Okhla Rd., New Delhi he has been reimbursed of Rs.269350/- which is irregular. Details are as under:

Name & Designation	Name of Hospital	Bill No. & Date	Amt. reimbursed (in Rs.)	Amt. Admissible (in Rs.)	Amt. Overpaid (in Rs.)
Sh.Prem Singh, LDC	Escorts Heart Institute & Research Centre Ltd. Okhla, New Delhi	17/05.2017	269350/-	249915/-	19435/-

Hence, recovery of Rs.74,015/- may be made from the above officials after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed under intimation to audit.

Para No.3

(Audit Memo. No. 6 Dated: 29.05.2019)

Sub : Irregular deductions from Current A/c No.36023141564(earlier Saving A/cNo.30171010146).

On scrutiny of the Cash Book for the audit period 2015-19 it has been noticed that the Bank has deducted the following charges :

Sl. No.	Amount deducted(Rs.)	Date	Reason/Ground
01.	115/-	12.08.2016	NCC charges
02.	632.50	12.03.2017	Bank A/c keeping charges
03.	649/-	12.03.2018	-Do-
04.	590/-	31.03.2018	Minimum balance charges
05.	590/-	30.06.2018	Bank charges etc.
Total	2576.50		

The above charges deducted by the bank are irregular. These charges need to be recouped and deposited into the above mentioned account and Current Account may be converted into Savings Account.

Para settled with bank in current Rebat

D. J. K. Davinoley KS 1800-10

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Para No.4
(Audit Memo. No. 7 Dated: 29.05.2019)

Subject:- Excess Consumption of petrol

As per instruction issued by Department of National Cadet Corps, Govt. of NCT of Delhi vide letter No.F.8(21)/NCC/Acctl./2018/Pt.II/386 dated 25.05.2018 the following guidelines are issued with regard to filling up of Fuel and Fuel consumption limits for govt. vehicles.

(a)	Car/Gypsy (Petrol mode)	100 litre per month
(b)	Swaraj Mazda and others (Diesel mode)	70 litre per month
(c)	Motor Cycle/Two wheeler(petrol mode)	25 litre per month

During the test audit in r/o 1 Delhi Armed Sqn., NCC, Rohini, Delhi for the period 2015-19, it has been noticed that the unit has purchased petrol more than the prescribed ceiling per month per vehicle as per following details:

Period	Vehicle used	Vehicle No	Consumption (in ltr.)	Excess Consumption (in ltr.)
Jan.2015	Motor Cycle	96A45088Y	30	05
June, 2015	Swaraj Mazda	02D-144598W	131	61
Feb.2016	Motor Cycle	15AO68590X	35	10
Mar.2016	Motor Cycle	15AO68590X	26	01
May, 2016	Motor Cycle	15AO68590X	29	04
June, 2016	Swaraj Mazda	02D-144598W	100	30
Jan.2017	Car	07B-096988M	160	60
Oct.2017	Swaraj Mazda	02D-144598W	83	13
Jan.2018	Swaraj Mazda	02D-144598W	100	30
Feb.2018	Swaraj Mazda	02D-144598W	95	25
May, 2018	Swaraj Mazda	02D-144598W	98	28
Total				267

In the light of the above rule provisions the expenditure incurred by the 1 Delhi Armed Sqn. on petrol beyond the prescribed limit as detailed above is irregular. The same may be got regularized from Deputy Director General, NCC Bhawan, Sec-19, Rohini, Delhi and be shown to next audit.

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Para No.5
(Audit Memo. No. 10 dated: 31.05.2019)

Subject: - Irregularities in the purchase procedure of 1 Delhi Armed Sqn. during audit period.

Rule 173 of General Financial Rules, 2017 (formerly Rule 157 of GFR 2005) stipulates that all Government purchases should be made in a transparent, competitive and fair manner, to secure best value for money. One of the measures for ensuring the above prescribed rules is the specifications of the required goods should be clearly stated without any ambiguity so that the prospective bidders can send meaningful bids. In order to attract sufficient number of bidders, the specification should be broad based to the extent feasible. Efforts should also be made to use standard specifications which are widely known to the industry.

Order No.F.10(9)/2008/IT/P.II/7946-63 dated 22.11.2009, wherein it has been laid down that e-Procurement system should be compulsorily implemented by all the Department for all tenders over Rs.2 lakh in respect of procurement of goods, service etc.

Further, as per Rule 157 of GFR-2017 (formerly Rule 148 of GFR 2005) and Clause 2.2.2 of Manual on Policies & Procedure for Purchase of goods issued by the Finance Department, Govt. of NCT of Delhi, a demand for goods should not be split into small quantities for the sole purpose of avoiding the necessity of taking approval of the higher authority required for sanction of the purchase of the original demand.

During the test check of record related to 1 Delhi Armed Sqn., NCC, Rohini, Delhi for the audit period 2015-19, it has been observed that the unit had incurred expenditure under TSC Boys & Girls. During the scrutiny of some other bills (as per details given below), it seems that demand was split to avoid the codal formalities of GFR.

S.No.	Name of Dealer M/S.	Bill No. & Date	Amount (in Rs.)	Remarks
1.	Blazers for Boys & Girls Thal Sainik Camp. 2015			Obtained only 03 quotations without any entry in Dairy register. No Limited Tender Enquiry method has been adopted as per GFR.
2.	Blazers TSC-2016	83/24.01.2017	189189/-	-do-

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3.	Blazers (Boys & Girls)	34/14.09.2018	168350/-	The expenditure sanctioned issued subject to the condition that the expenditure should not exceed the amount of fund allotment in any case and the expenditure should be incurred as per Scale/Pattern approved by GOI/GNCT of Delhi after completing all codal formalities in accordance with the provisions of GFR as amended from time to time and as per the policy/guidelines issued by Delhi Govt./Central Govt.
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During the scrutiny of the records of 1 Delhi Armed Sqn., NCC, Rohini, Delhi, no files were produced to audit for the audit period 2015-2019. It came to the notice that files were not being maintained as there was no practice of doing so. Note sheet was never used for initiating the proposal and obtaining the approval of the competent authority on the purchase of the contingency items, to repair the office furniture, computer etc. or any other instructions/guidelines which should be recorded in the files. Only bills along with the sanctions were produced before the audit for scrutiny. It could not be ascertained by the audit from where the proposals initiated and under whose competency it falls. The Director, NCC had issued a letter No. F.8 (21)/NCC/Acctt./17-18/PT.II/20-41 dated 05.04.2018 that the procedures as enumerated under Rule 149 of GFR 2017, which stipulates that the procurement of Goods and Services by Ministries or Departments will be mandatory for goods or Services available on GEM and shall scrupulously be followed by all Officers of NCC Department for procurement of goods and services. File be maintained by the office while initiating any proposal for purchase of the contingency items, office furniture, computer etc. and for repair and maintenance of the same. So that it can be ascertained whether the proposals so made are as per the provisions of GFR or not.

Apart from the above, the following discrepancies have been noticed as under:

Certificate required under Rule 145 of GFR-2005 (Purchase of goods upto Rs.25000)

As per Rule 154 of General Financial Rules, 2017,(formerly Rule 145 of GFR 2005) the goods upto the value of Rs. 25000/- can be purchased without inviting quotations, but a certificate that

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(21)

"I _____ am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price" is required to be recorded by the competent authority. But no such certificate found recorded during the scrutiny of vouchers for the year 2015-16 to 2018-19.

As per rule 155 of General Financial Rules 2017 (Formerly Rule 146 of GFR 2005), purchase of goods costing above Rs.25000/- and upto Rs.2,50,000/- may be made on the recommendations of duly constituted Local Purchase Committee. Before recommending place of the purchase order, the members of the committee are jointly required to record above mentioned certificate. But no such certificate found recorded.

In most of the cases, comparative statements made were not found signed by all the members of the purchase committee and also in some cases comparative statements were not found to justify the award letter.

Scrutiny of records revealed that the above said purchase has been completely violated by the unit and the purchases have been made against norms of GFR. It has also been observed that in the vouchers, neither the stock entries were made nor the same were marked as **paid and cancelled** as per receipts and payments rules.

The above purchase may be got regularized from Additional Director General, Department of NCC, Rohini, Delhi and similar cases may also be reviewed under intimation to audit. The same observation has been raised by the previous audit party vide para No.4 during the audit period 2012-15.

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Para No.6
(Audit Memo No-11 Dated: 03.06.2019)

Sub: Recovery of Rs.9972/- from Sh.Dalbir Singh, HVD towards Income Tax

During the test-check of Income Tax Calculation sheets and PBRs for the audit period 2015-19, the Income Tax has not been deducted in case of Sh.Dalbir Singh, LVD as per norms. . As such the income tax has re-calculated in r/o following officials.

Rate of Income Tax for Financial Year 2016-17

Upto Rs. 2, 50,000/-	Nil
Rs. 2, 50,001 to Rs. 5, 00,000/-	10 % of income exceeding Rs. 2, 50,000/-
Rs. 5,00,000 to Rs. 10,00,000/-	Rs. 25,000 plus 20% of income exceeding Rs.5,00,000/-
Rs. 10, 00,001 and above	Rs. 1, 25,000/- plus 30% of income exceeding Rs. 10,00,000/-

FY 2016-17 (AY 2017-18)	As per Form - 16	Correct Calculation
Gross Income	642548	642548
Less Transport Allowance	(-)19200	(-)19200
Less Washing Allowance	(-) 1080	(-) 1080
Less Standard Deduction	(-) 5000	(-) 5000
HRA Exemption	(-)52959	(-)31745*
Net Gross Income	564309	585523
Deduction admissible on saving under 80C	(-)117860	(-)117860
Total taxable income rounded off	446450 (rounded off)	467660(rounded off)
Tax due	14645	21766
E. Cess @ 3%	439	653
Net tax payable	15084	22419
Tax Deducted at Source	15084	15084
Short Recovery	Nil	7335

Gross Salary = Rs.642548. Rent Paid = Rs. 8000/ Per month=Rs.96000/-
 10% on Salary= 64255/- HRA = 96000/- .HRA Admissible = Rs.96000- Rs.64255 = Rs.31745

Rate of Income Tax for Financial Year 2017-18

Upto Rs. 2, 50,000/-	Nil
Rs. 2, 50,001 to Rs. 5, 00,000/-	5% of income exceeding Rs. 2, 50,000/-
Rs. 5,00,000 to Rs. 10,00,000/-	Rs. 25,000 plus 20% of income exceeding Rs.5,00,000/-
Rs. 10, 00,001 and above	Rs. 1,12,500/- plus 30% of income exceeding Rs. 10,00,000/-

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FY 2017-18 (AY 2018-19)	As per Form - 16	Correct Calculation
Gross Income	706238	706346
Less Transport Allowance	(-) 19200	(-) 19200
Less Standard deduction	(-) 2500	(-) 2500
Less Washing Allowance	(-) 450	(-) 450
HRA Exemption	(-) 53455	(-) 40759*
Net Gross Income	630633	643437
Deduction admissible on saving under 80C	(-) 98735	(-) 98735
Total taxable Income rounded off	531900 (rounded off)	544700 (rounded off)
Tax due	18880	21440
E. Cess @ 3%	566	643
Net tax payable	19446	22083
Tax Deducted at Source	19446	19446
Short Recovery	Nil	2637

Gross Salary = Rs.552405. Rent Paid = Rs. 8000/ Per month=Rs.96000/-
 10% on Salary= 55241/- HRA = 96000/- HRA Admissible = Rs.96000- Rs.55241 = Rs.40759/-

Hence, recovery of Rs.9972/- (7735 + 2637) may be made from the above official after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed under intimation to audit.

Para No.7
(Audit Memo. No. 9 Dated: 31.05.2019)

Subject:- Improper maintenance of Postage Stamp register.

During the test check of Bill Register in r/o 1 Delhi Armed Sqn.,NCC, Rohini, Delhi, it has been observed that the following discrepancies have been noticed.

1) The following postage stamps were purchased by the unit:

SLNo	Bill No. & Date of purchase	Amount (in Rs.)
1.	103/20.03.2017	6000/-
2.	96/18.03.2018	2000/-
3.	73/25.01.2019	2000/-
Total		10,000/-

Balance Stamps amounting to Rs.2000/- is lying with the dispatcher. The details regarding utilization of stamps have not been shown to the audit. Non-maintenance of Postage Stamp Register is a serious lapse on part of the Head Of Office/DDO.

The following procedure should be adopted regarding maintenance of Postage Stamps record/register:

1) The dispatcher should maintain an account of the postage stamps in format Appendix-18 in the following format.

Appendix-18

Date	Value of stamps			Balance at close of the day (2+3-4)	Signature of	
	In hand the day	Received during	Used during the day		Dispatcher	Section Officer
1	2	3	4	5	6	7

- 2. Separate Register should be maintained for ordinary postage stamps and service postage stamps.
- 3. Column 2 will repeat the figure in column 5 of the previous day.

a/c

- 4. In the case of ordinary postage stamps, column 4 should reproduce the daily total struck in dispatch registers for foreign dak. In the case of service postage stamps the column should reproduce the sum of the daily totals struck in:
- 5. The Head of Office will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for dispatch by post to make sure:
 - (a) that the value of stamps affixed thereon tallies with that shown in the dispatch register and
 - (b) that the required value has been secured by using the minimum number of stamps of appropriate higher denominations.
- 6. The Head of Office will also inspect registers once a month and verify that the value of stamps in hand tallies with that shown in the register. In the computerized system, this information will be generated once a month.

Handwritten notes: 31-3-22, 31-3-22, 31-3-22

Signature: [Signature]

Text: In the light of above mentioned discrepancies, the requirement of the rule may please be noted for strict compliance. The compliance may be conveyed to the audit after removal of discrepancies.

The same objection has been raised in the previous audit for the period 1994-1997 vide para No. 25.

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Para No.8

(Audit Memo No-12 Dated: 03.06.2019)

812
Subject:- Non-Production of record.


The following records have not been provided to audit for the period 2015-2019

- 1) Contingency Register
- 2) Consumable Stock Register
- 3) Postage Stamp Register
- 4) Purchase File
- 5) Property Register
- 6) Electricity/Water/Telephone Register
- 7) LTC/Children Education Allowance Register
- 8) Budget Control Register
- 9) Advance Register
- 10) Log Book

2012-2015

- 1) Consumable Stock Register
- 2) Electricity/Water/Telephone Register
- 3) Budget Control Register

HOO is requested to take necessary action to maintain the above said records and be shown to next audit.


Signature of I.A.O
Name of I.A.O: Deepak Kumar Sharma
Audit Party No.XXIV

TAN No.1
(Audit Memo. No. 02 28.05.2019)

Subject:- Improper maintenance of Service Books

During the test check of Service Books in r/o of 1-Delhi Armed Sqn, NCC, Rohini, Delhi-85 for the audit period 2015-2019, the following shortcomings have been observed:

S.No.	Name & Design. Of Official Sh./Smt.	Discrepancies
1.	Mahender Singh, HVD	Photo is not attested by HOO in the front page of Service Book. Home Town declaration is not recorded in Service Book. Entry of Aadhaar Number has not been made in the Service Book
2.	Parveen Kumar, Jr.Assistant	Service has not been verified by HOO/HOD during the period 01.04.2018 to 31.03.2019. Entry of Aadhaar Number has not been made in the Service Book
3.	Daya Kishan, LVD	Leave record has not been updated w.e.f. 01.01.2015 onwards. Latest photograph has not been appended in Service Book. Entry of Aadhaar Number has not been made in the Service Book.
4.	Dharmo Devi, Peon	Service has not been verified by HOO/HOD during the period 01.04.2018 to 31.03.2019. Earned Leaved credited is not in order during the period 01.07.2017 to 31.12.2018. Bio-data in Service Book has not been filled up completely. Entry of Aadhaar Number has not been made in the Service Book
5.	Vinayak Chauhan, Sr.Assistant	Service has not been verified by HOO/HOD during the period 01.04.2018 to 31.03.2019. The entry of Leave Account is not in order w.e.f. 01.07.2007 onwards. Home Town declaration is not recorded in Service Book. Entry of Aadhaar Number has not been made in the Service Book
6.	Amkesh Kr.Sharma, LVD	Entries regarding Details of Family and Declaration of Hometown have not been verified by HOO/DDO. Service has not been verified w.e.f. 01.04.2018 to 31.03.2019.

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Verification and communication of qualifying service after 18 years of service or 5 years before retirement:

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form No. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of Staff whose retirement is within 5 years and completed 18 years of service

S. NO.	Name of Officials (S/Sh/Smt.....) Designation	DOB	Date of appointment	Date of retirement
1.	Mahender Singh, HVD	25.07.1971	01.10.1995	31.07.2031
2.	Daya Kishan, LVD	07.07.1961	13.05.1986	31.07.2021

HOO is requested to take necessary steps to do the needful and the same may be shown to next audit.

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TAN No. 2
(Audit Memo. No. 3 Dated: 28.05.2019)

Subject :- Improper maintenance of Pay Bill Registers.

During the test check of the PBRs maintained by the 1 Delhi Armed Sqn., NCC, Rohini, Delhi-85 for the Audit period 2015-2019 following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBRs. Apart from name, other details like pay (Basic / Grade Pay / Level /Cell, etc.), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. GAR-18, Abstract of Pay bill is not prepared for the period 2016-2019.
4. Each entry in the PBR should be signed by the DDO which has not been done.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
6. Cutting / Overwriting / Use of Fluid is strictly prohibited in the official record but it has been found.

HOO is requested to take necessary steps to do the needful and the same may be shown to next audit

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TAN No. 3
(Audit Memo. No. 5 Dated: 29.05.2019)

Subject :- Improper maintenance of DDO / State Cash Book.

During the test check of Cash Book maintained by the 1 Delhi Armed Sqn., NCC, Rohini, Delhi-85 for the Audit period 2015-2019, the following shortcomings have been observed:-

1. The "Page Count Certificate" on the first page of Cash Book does not bear the stamp/seal of the officer signing the certificate.
 2. The Monthly Certificate of Physical Verification and Summary of undisbursed amount given in the Cash Book during the audit period is either improper or not given at all e.g 03/2015 which is also the opening balance as on 01.04.2015, and during entire period of audit.
The Certificate of Physical Verification of Cash will normally be in the following form:
"Certified that Cash amounting to Rs. _____ (Rupees _____ only) has been physically verified and found correct as per the balances recorded in the Cash book.
 3. All relevant columns of the Cash book have either not been filled up or filled up improperly e.g. Total column have not been filled up during the entire audit period, cheque amount has been repeated, grant total has not been written, initials by DDO should be done after total column e.g. Page Nos. -49,52,57,58,64,65.
 4. The totals are required to be checked by a person other than the writer of the Cash Book. Surprise physical Verification of cash is required to be conducted at periodical intervals by the DDO.
 5. Cash Book should be opened and closed separately for each day and entries for each month should be written on a fresh page. It has been noticed that several months have been written on a single page e.g. 08/2017 to 10/2017, 11/2017 to 02/2018 and 06/2018 to 08/2018. Cash Book has not been closed on daily basis e.g. 1,4,6,11 and 12th of March at page 59 which is irregular.
 6. Cash Book has not been signed by the DDO from Sept. 2018 to March, 2019.
 7. TR-V serial numbers and challan numbers are not being recorded on the receipt and payment sides of cash book respectively.
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- 8. The challans during the entire period of audit do not bear any serial number which is highly irregular.
- 9. During the entire period of audit the TR-V / GAR-VI have been signed by the Sr.Assistant/subordinate staff instead of the DDO which is in violation of the Receipt and Payment Rules.
- 10. TR-V No.17 dated 12.01.2016 for Rs.6526/-, sl.No.27 dated 06.03.2017 for Rs.809/- and sl.No.34 dated 03.11.2018 for Rs.1388/- have not been signed by any official / officer.
- 11. Rs.52050/- received vide TR-V No. 29 dated 23.08.2017 and Rs.44716/- received vide TR-V No.30 dated 23.02.2018 and Rs.100256/- received vide TR-V No.37 dt.29.03.2019 have been deposited in bank vide Challan dated 24.08.2017, 23.2.2018 & 29.3.2019 respectively but have not been entered in DDO/Camp Cash Book which is irregular.

HOO is requested to take necessary steps to do the needful and the same may be shown to next audit.



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TAN No.4
(Audit Memo. No. 8 Dated: 30.05.2019)

Subject:- Improper maintenance of Stock Register (Non-Consumable)/ State Store Non Exp. Ledger.

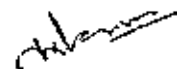
During the test check of Stock Register in t/o 1 Delhi Armed Sqn.,NCC, Rohini, Delhi, the following discrepancies have been noticed:-

- 1) Page counting Certificate:- Page counting certificate has not been recorded on the first page of the Stock Register.
- 2) Physical verification of stock register:-
Rule 213 of GFR-2017, Physical Verification of all consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.
But scrutiny of the Consumable Stock Register revealed that no physical verification has been carried out during the audit period by the unit. Physical verification of Stock should be carried out at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, should be promptly investigated and brought to account. However, the same has not been found recorded during Audit period
The date in the Annual Physical Stock Verification Certificate for 2018-19 of Non-Consumable Stock Register has been recorded as "31 March 9" instead of 31.03.2019.
- 3) Index of this Stock Register has not been maintained alphabetically.
- 4) Consumable items such as Blankets have been entered in this Non-Consumable Stock Register at page No.45.
- 5) The Stock checked Stamp/Seal in whole register does not bear the designation of the official / officer signing it. It should be signed / countersigned by the officer concerned.
- 6) Non-consumable items have been shown as NIL without mentioning the condemnation / written off Order No. e.g. steel table (P-23), office table (P-51), Fax Machine (P-55), Cooler (P-57), Dinner set (P-58) and UPS with battery (P-56).
- 7) Consumable items such as Photocopy Paper, Ream, 100 Ltr. Dust bin and other stationery items have not been entered in the Consumable Stock Register e.g. CB No.87 dated 07.02.17, CB No.91 dated 26.03.19. Stock entry has been done in CB No.100 & 101 dated 15.03.17 whereas no stock entry was found in the Consumable Stock Register. It seems the stock entry has been

intentionally made to draw the payment from PAO by misleading them, which is a very serious lapse on part of the Head of Office.

- 8) Issuance of Materials without obtaining the indent:- Under Rule 209(2) of the GFR-2017 (formerly Rule 188(2) GFR-2005 in the case of issue of materials from stock for departmental use, manufacture, and sale etc., the Officer-in-charge of the stores shall see that an appropriate indent, in the prescribed form has been projected by the indenting officer. A written acknowledgement of the receipt of material issued should be obtained from the indenting officer or his authorized representative at the time of issue of materials.
Scrutiny of Stock Register of the 1 Delhi Armed Sqn. revealed that Officer-in-charge is in practice of issuing most of the items without obtaining the indent.
- 9) Improper maintenance of stock register as required under Forms GFR-23:-Under Rule 211 of GFR-2017, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, chemicals, maintenance spare parts etc. should be maintained according to the Form GFR -23. But scrutiny of the stock register revealed that register has not been maintained in the proper format as required in GFR-23, in the absence of which actual opening and closing balances could not be worked out.

HOO is requested to take necessary steps to do the needful and the same may be shown to next audit.


Signature of I.A.O

Name of I.A.O: Deepak Kumar Sharma
Audit Party No.XXIV

(3)

PART-II

Current Audit Report (2019-21)

Para No. 1 Recovery of Licence Fee of Rs. 480/-

(Ref. audit memo No. 11 dated 25.03.2022)

Vide order No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./2388-2400 Dated 15.02.2018 & Corrigendum No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./10039-51 Dated 16.07.2018 issued by Dy. Secretary, PWD, Govt. of NCT of Delhi, the rates of licence fee has been revised w.e.f. 01.07.2017 and also Vide order No. F.4(1)/Misc./PWD&H/A-II/2004/P.F./ 8494-8588 Dated 08.10.2020 the rates of licence fee has been revised w.e.f. 01.07.2020.

During the course of audit of O/o Commanding Officer, 1, Delhi Armd Sqn, 2nd Floor NCC Bhawan Rohini, New Delhi-110089 for the period 2019-21, it has been observed that the Licence fee of following staff member have not been deducted at the revised rate as per detail given hereunder:-

S. No	Name & Designation	Residential Address	Period	License Fee			No. of month	Net Amount recoverable in Rs.
				Due	Deduc- Ted	Diff.		
1	Sh. Mahender Singh HVD	Type-II, Qtr. No. 359, Block B, Delhi Govt. Quarter, Timarpur, Delhi	07/2020 to 10/2020	370	310	60	4	240/-
2	Sh. Vinayak Chauhan, Sr. Asstt.	Type-II, Qtr. No. 466, Block - B, Delhi Govt. Quarter, Timarpur, Delhi	07/2020 to 10/2020	370	310	60	4	240/-
							Total	480/-

Necessary steps should be taken to recover the License fee amounting to Rs. 480/- from above staff member, after due verification of fact and figure, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.



Para No. 2 Irregular deduction of charges from Current A/c No. 3602314156
(Ref. audit memo No. 13 dated 28.03.2022)

On scrutiny of the Cash Book of O/o Commanding Officer, 1, Delhi Armd Sqn, 2nd Floor NCC Bhawan Rohini, New Delhi-110089 for the audit period 2019-21, it has been observed that the Bank has deducted the following charges from Current A/c No. 36023141564 (Govt. A/c):-

S. No.	Amount deducted (Rs)	Date	Reason
1	115/-	12.08.2016	MCC Charges
2	632.50	12.03.2017	Bank A/c keeping charges
3	649/-	12.03.2018	-do-
4	590/-	31.03.2018	Minimum balance charges
5	590/-	30.06.2018	Bank charges
6	649/-	12.03.2019	Account Keeping fees
7	649/-	12.03.2020	Account Keeping fees
8	590/-	31.03.2020	Minimum balance charges
9	590/-	30.04.2020	Minimum balance charges
10	590/-	31.05.2020	Minimum balance charges
11	590/-	30.06.2020	Minimum balance charges
12	649/-	12.03.2021	Account Keeping fees

Necessary step should be taken to refund the above deduction from Bank. The same observation was made during the audit period 2015-19



Para No. 3 Non production of records

(Ref. audit memo No. 1 dated 23.03.2022)

The following records/information not produced to audit.

1. TR-V Stock Register
2. Stock Registers (Consumable & Non Consumable Register)
3. List of unserviceable items
4. Liabilities Register/Budget Control Register/Advance Contingency Register



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

Test Audit Notes

TAN 1 **Improper maintenance of Pay Bill Register**
(Ref. audit memo No 9 dated 23.03.2022)

During the test check of pay bill registers for the audit period 2019-21, the following shortcomings have been noticed:-

1. Vertical total of each column should be required to be entered on the last line of each page which helps in calculation of Income tax of the respective year.
2. Upper Columns i.e. GPF/CPF details, Govt. Accommodation detail, Pay Scale/Level, DNI, Service Verification, DOB etc. have not been filled in some of the cases.
3. A number of cutting/overwriting in the PBR has not been authenticated by the DDO.
4. Past information from the LPCs of the employees who have been transferred to this office was not noted in the PBR, which is irregular.
6. Abstract of Pay Bills (GAR-18) has not been maintained in the PBR for the period 2020-21.
7. Alphabetical Index has not been maintained in the PBR

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



(4)

TAN 2 **Improper Maintenance of Cash Book**
(Ref. No. audit memo No. 10 dated 24.03.2022)

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

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

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

During the test audit of Cash book of Commanding Officer, 1, Delhi Armd Sqn, 2nd Floor NCC Bhawan Rohini New Delhi-110089 for the period 2019-21, the following discrepancies have been noticed:-

1. Page counting certificate has not been properly stamped by the DDO/Competent authority.
2. Monthly closing certificate has not been made in the prescribed format as per Rule 13(iv) of Receipt & Payment Rules.
3. Closing Balance of Rs. 57/- cash in hand and Rs. 1267/- cash at Bank has been lying unspent since long as on 31.03.2021.

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



TAN 3 Shortcomings in maintenance of Service Books
(Ref. audit memo No. 15 dated 17.03.2022)

During the scrutiny of Service Books & Leave Accounts, the following discrepancies have been noticed:-

- (A) Photo of the employee should be pasted and attested on the right hand side of the first page of Service Book. However, in the following cases the same have not been found attested:-
- (i) Sh. Dalbir Singh, HVD
 - (ii) Sh. Mahender Singh, HVD
 - (iii) Sh. Vinayak Chauhan, Sr. Asstt.
 - (iv) Ms. Dharmo Devi, Peon
- (B) Discrepancies in maintenance of Leave Account:- The following discrepancy has been noticed in the leave account :
- (i) There are a number of cutting, overwriting in the leave account register which has not been attested by the Competent Authority.
- (C) Verification and communication of qualifying service after 18 years of service:-
- As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of Officers/officials after verification of service from the concerned PAO.
- (D) Mandatory Forms i.e. Nomination for Gratuity, Insurance, Detail of Family etc should be pasted in the Service Book & duly attested by the Head Office. However, in the following case the same has not been found attested:-
- (i) Ms. Anju Rana, Jr. Asstt.



(E) Entry of Police Verification & Medical Examination report should be attested in the Service Book. However, in the following cas the same has not been found attested:-

- (i) Ms. Anju Rana, Jr. Asstt.

Necessary steps should be taken for proper maintenance of Service Books, under intimation to audit. Other similar type of cases may also be taken into account for similar action.

TAN 4 Non adherence of Rule 59 of R&P Rules
(Ref. audit memo No. 16 dated 17.03.2022)

The rule 59 of Receipt and Payment Rules stipulates as follows:-

1. *Every voucher must bear a pay order signed or initialed by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.*
2. *All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be Cancelled so that they may not be used again.*
3. *All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.*

On scrutiny of the bills/records, it came to notice that the above rule was not followed.

Non adherence to above said rule may be elucidated to audit.



TAN 5 **Non adherence of Rule 154 of GFR 2017, while making the purchases.**
(Ref. audit memo No 15 dated 28.03.2022)

The Rule 154 of GFR 2017 explains that the Purchase of goods upto the value of Rs. 25,000/- (Rupees Twenty Five Thousand only) on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the competent authority in the following format:-

..... am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from a reliable supplier at a reasonable price.

On scrutiny of the bills/records, it came to notice that the certificates as desired above are not recorded anywhere and the purchases have been made.

Non adherence to above said rules may be elucidated to audit.



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