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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI
AUDIT REPORT OF 2, DELHI GIRLS BATTALION,NCC ROHINI, DELHI
FOR THE PERIOD 2019-20 TO 2021-22**

INTRODUCTION

The Internal Audit Report on the accounts of 2, Delhi Girls battalion, NCC, Rohini, Delhi for the period 2019-20 to 2021-22 was conducted by the field Audit Party No. XXIII comprising of Sh. Dinesh Kumar, IAO/Sr.AO. The audit was conducted between 12.08.2022 to 25.08.2022 (07 working days).

AIMS AND OBJECTIVES

ACTIVITIES OF 2, Delhi Girls battalion, NCC Rohini, Delhi

1. The 2 Delhi Girls Battalion, NCC, Rohini, Delhi-85 is working under the Delhi Dte. NCC. The main aims and objective of the Bn are to create a human resource of organized, trained and motivated youth to provide leadership in all walks of life and always organizing National Integration Camps all over the country. The aim also includes motivating the youth to join to Armed forces of India.
2. 2 DGBN has 06 colleges and 18 schools under its ageis for NCC with coverage of 2010 cdt.

H.O.D /H.O.O./ D.D.O's / CASHIERS

The following officers have served as HOD/ HOO / DDO / Cashier during 2019-20 to 2021-22.

HOS/HOO/DDO

LIST OF HOO/DDO		
S.No	Name and Designation	Period
01	Col Arun Yadav	01.04.2019 to 31.12.2020
02	Col Ravi Sharma	01.01.2021 to 31.03.2022

List of Cashier

LIST OF CASHIER		
S.No.	Name and Designation	Period
01	Sh. Mukesh Kumar, Sr. Asstt.	01.04.2019 to 31.03.2022

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Expenditure of the Department for the period 2019-20 to 2021-22

(Amount in Rupees)

S.No.	Year	Budget (in Rs)	Expenditure (in Rs)	Balance (in Rs)
01	2019-20	18089771	17311469	778302
02	2020-21	16898493	16606069	292424
03	2021-22	17957215	17904714	52501

Vacancy Statement as on 31.03.2022:

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	0	0	0
2.	Group-B	01	01	0
3.	Group-C	14	08	06
	Total	15	09	06

Statutory Audit:

The Statutory audit of the **2, Delhi Girls battalion, NCC, Rohini, Delhi** has not been conducted till date by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of **2, Delhi Girls battalion, NCC, Rohini, Delhi** for the period 2019-20 to 2021-22 was found satisfactory subject to the observations made in the Current Audit Report.



PART - I

Old AUDIT REPORT

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1	1976-77	01	0		01
2	1987-94	04	0		04
3	2006-09	01	0		01
4	2013-16	01	0		01
5	2016-19	12	1	Para -06(fully settled)	11
Total		19	01		18

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries[Amount in rupees]		
			Raised (inRs.)	Amount Recovered/ Regularized	Balance (inRs.)
1	2016-19	06	1189	1189	0

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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :N.C.C.							
Sub department:Commanding Officer, 2-Delhi Girls Batalian, NCC, Kashmere Gate, Delhi(1073/9)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1976	1977	1		Contingency Bills	O	0
2	1987	1994	3		Cash Book Cheque Register	O	0
3	1987	1994	4		POL & Stock Register of Vehicles	O	0
4	1987	1994	5		Piecemeal purchases	O	0
5	1987	1994	6		Contingencies	O	0
6	2006	2009	1		Contingency Bills / Vouchers	O	0
7	2013	2016	2		Overpayment of Patient Care Allowance to Mr. Jagdish Prasad, UDC	O	1335
8	2016	2019	1		Short deduction of License Fee amounting to Rs. 650/-	O	650
9	2016	2019	2		Short deduction of DGEHS amounting to Rs. 625/-	O	625
10	2016	2019	3		Improper maintenance of Postage Stamp Register	O	0
11	2016	2019	4		Improper utilization of imprest money	O	0
12	2016	2019	5		Excess consumption of Petrol/Diesel	O	0
13	2016	2019	6		Recovery of Rs. 1189/- from Rajitender Singh, LVD towards Income Tax	O	1189
14	2016	2019	7		Unfruitful expenditure amounting to Rs. 255000/- for shifting of unit	O	0
15	2016	2019	8		Unauthorized payment towards the maintenance of vehicle	O	0
16	2016	2019	9		Irregular purchase of Xerox Multifunction Photocopier Machine (B1022)	O	0
17	2016	2019	10		Excess payment amounting to Rs. 855/- released to M/s Mother Dairy, Fruit & Vegetables Pvt. Ltd.	O	855
18	2016	2019	11		Irregularities in the purchase procedure of 2 Delhi Girls Btn. during the period	O	0
19	2016	2019	12		Non production of Record	O	0

* NOTE:
'O'- Outstanding Paras.
'R' -Reply submitted by the Department/Units.
'C'- Comment by the Directorate of Audit on reply submitted.

[Back](#)

Part-I

(1976-2016)

(21) (29)

PART-I(a) (OLD O/S PARAS)

(1976-1998)

Provisional OLD REPORT

1976-77

para

Para-01

Para No. 1

Para No. 1

Contingency Bill
Para No. 1 (Ref Para No. 5 for
the year 1976-77)

(1)

— x x —

(B) It has been observed that bills for Electricity Consumption although received 10 to 12 days before target date of payment have actually been paid long after the target date of payment and consequently the surcharge which could be got as rebate, (had the bills been paid within the target date of payment) was lost. During 1976-77 an amount of Rs 69.20 had to be paid in excess as surcharge due to non-payment of the bills within the target date. The responsibility for this loss in Govt. may be fixed and necessary action taken.

(17)

(28)

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-2-

as payment in the Cash book
 on 1-7-76. Although all bills
 of D.E.S.V. contained the
 receipts for payments in
 the bills themselves, in this
 particular bill there was no
 receipt for the payment
 nor a separate receipt for
 the payment could be
 produced. This leads to the
 presumption that the payment
 was not actually made. This
 matter may be investigated
 and necessary action taken.
 minor objections noticed
 during audit in respect of
 service books and leave A/c's,
 Cash book, service postage stamps
 A/c and stock register have
 been got done and settled
 at the spot.

Para-02

PARAM-2

(1987-1994)

PCW

(3)

PARA No. 03
Memo No. 7 dated 6.2.95 Cash book/Cheque Register

18
24

On checking of cash book/Cheque Register for the period under scrutiny it revealed that:-

i) Bill No. CB 82 dated 5.12.91 has been passed by PWD for Rs. 1397/- as per entry existed in the bill Register but the amount thereof has been taken as Rs. 1394/-

in the cash book on page No. 98 the difference of Rs. 3/- is required to be explained.

ii) Bill No. 98 dt. 14.1.98 has been shown nil amount in the cash book whereas per Bill Register it was prepared for Rs. 5400/- and was passed by the PWD for the same amount. This position may be clarified.

iii) As per cheque Register bill No. 141 for Rs. 3562/- only has been paid on 22.3.88 but no such bill exists in the bill Register. Further there is no mention of cheque No. & date of cheque in cheque Register. The register has not been summarised at any stage and it does not speak about the exact transactions on any day.

iv) Bill No. 175 dt. 31.3.94 was presented to PWD for Rs. 9695/- but it has been taken in the cheque Register for Rs. 2695/- only. Position is required to be explained.

v) Amount of bill No. 177 dt. 31.3.94 entered in the cheque Register varies from the amount entered in the bill register. This requires clarification.

vi) The cheque register is not being maintained on the prescribed format. Even the no. of cheques has not been mentioned therein. No reference of acquittance has been given.

vii) no paging certificate has been recorded on the 1st page of the Cheque Register.

viii) No acquittance for Rs. 120/- only against CB No. 148 is available on record on 30.3.88.

Para 12 (M. ...)

(17) 35

- 9. No acquaintance for Rs.59/- only against ... is available on record.
- x) On 23.3.94 a sum of Rs.1078/- , 100/- & 674/- has been shown paid to the concerned against Bill No.157. Acquaintance is available on record.
- xi) On 25.3.94 a sum of Rs.781/- against bill No.1 has been shown paid but the acquaintance thereof is available on record.
- xii) the totals of the cash book has not been checked by the writer of the cash book.
- xiii) the cash book is full of cuttings/overwrites and in many of the ^{cases} ~~cases~~ even no attestation has been done.

It has also been found during the course of scrutiny that huge amounts remained undischarged for a period of more than 3 months. Some of the instances are given below:-

Bill No. & date of encashment	amt. pending	date
CB181/31.3.87	6430/-	30.6.87
"	6042/-	31.7.87
"	6042/-	31.8.87
"	4330/-	30.9.87
"	4256/-	31.10.87

2212	31/12/87
1984	31/1/88
1796	9/2/88
1368	11/2/88
1090	12/2/88
602	15/2/88
13. CB 146 dt. 31/3/88	4244 30/6/83
14. " " "	4344 31/7/83
15. " " "	2386 31/8/83
16. " " "	1068 30/9/88
17. " " "	886 31/1/88
18. CB 157 dt. 31/3/89	6056 30/6/89
19. " " "	5276 31/7/89
20. " " "	4876 31/8/89
21. " " "	4876 30/9/89
22. " " "	4876 31/1/89
23. " " "	4442 30/1/89
24. " " "	3384 31/12/87
25. " " "	3384 31/1/90
26. " " "	3384 28/2/90
27. CB 140 dt. 31/3/90	10476 30/6/90
28. CB 142 dt. 31/3/90	800 30/6/90
29. CB 140 dt. 31/3/90	10476 31/7/90
30. " " "	9120 31/8/90
31. " " "	9120 30/9/90
" " "	9120 30/9/90

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Reply with
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~~KARA~~ ~~11-05~~

No.	Description	Amount	Date
6		2212	31/12/87
7		1984	31/1/88
8		1796	9/2/88
9		1368	11/2/88
10		1090	12/2/88
11		600	15/2/88
12			
13	CB 146 dt. 31/3/88	4244	30/6/88
14	"	4344	31/7/88
15	"	2386	31/8/88
16	"	1068	30/9/88
17	"	886	31/10/88
18	CB 137 dt. 31/3/89	6056	30/6/89
19	"	5276	31/7/89
20	"	4876	31/8/89
21	"	4876	30/9/89
22	"	4876	31/10/89
23	"	4442	31/11/89
24	"	3384	31/12/89
25	"	3384	31/1/90
26	"	3384	28/2/90
27	CB 140 dt. 31/3/90	10476	30/6/90
28	CB 142 dt. 31/1/90	800	30/6/90
29	CB 140 dt. 31/8/90	10476	31/7/90
30	"	9120	31/8/90
	"	9120	30/9/90

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Reply will be sent in due course
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34.	"	4728	31/12/90
35.	"	4728	31/1/91
36.	"	2480	28/2/91
37.	"	2480	31/3/91
38.	CB 129 dt. 31/3/91	13368	31/7/91
39.	"	8686	31/8/91
40.	"	5696	30/9/91
41.	"	3350	30/11/91
42.	"	1799	31/12/91
43.	"	1740	31/1/92
44.	"	894	28/2/92
45.	CB 134 dt. 31/3/92	8318	31/12/92
46.	"	7946	31/1/93
47.	"	7946	28/2/93
48.	CB 134 dt. 31/3/93	21178	30/4/93
49.	"	2305	31/3/93
50.	"	225	30/11/93
51.	"	225	31/1/94
52.	"	225	28/2/94

(14) (22)

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[Signature]

Reasons for maintenance may be given and it may be ensured that he files no such amount claim undebursed beyond 90 days in any case.

It has further been noted that a sum of Rs. 100/- ^{was} down in excess of the claim vide bill No. The enclosed on to the C. other the amount

(S.E.)

46/244

~~GENERAL~~
~~PARA No. 05~~

(13) 2/4 (2)

The reasons for keeping the amount for more than a week are required to be given as the same amount in question was deposited back into govt. a/c on 6.10.87.

Other cases may be traced at office level, if any.

~~PARA No. 04~~

Para-03
PARAM-3
(1982-1994)

~~PARA No. 07~~ (Ref. Memo No. 8 dated 6.2.95 POL & Stock Register of.

Vehicles

There are 2 vehicles (1) jeep No. 85_B 34054 & one 3 tonner Shaktiman 80-D 42041 P attached with this unit. On scrutiny of stock register of POL maintained by the office the following discrepancies were noticed:-

1) On page 28 to 30 all the entries have been made with pencil instead of with pen. POL a/c was not authenticated as no stock officer has signed the stock register.

ii) Bill No. 151 dt. 18.2.94 & for Rs. 5536/-
It has been noticed that 162 litres of petrol & 10 litres of M.Oil were drawn as per stock register of POL from the petrol supply scheme for vehicle No. 85-B/34054 for the period from 21.9.93 to 15.10.93 vide Vr. No. 025201 dt. 1.11.93 for Rs. 3709/- Payment of the same has been made. But as per the said voucher 199 lit of petrol & 12 litres of M.Oil was issued from the Petrol supply scheme. Accordingly, 37 litres petrol & 2 litres of M.Oil were shown less in the stock register, thus a sum of Rs. 509.9 paise (424.07) was recovered from the official

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responsible for it under intimation to Audit.

b) Vr.No.25201 dt.1.11.93 for Rs.3709 has not been sanctioned & passed for payment by the HOO/DDO whereas the payment has been made to ~~EEEMD~~

c) Vr.No.009004 dt.6.1.94 for Rs.1205/- & Vr.No.009549 dt. 5.2.94 for Rs.642/-has not been sanctioned & passed for payment by the HOO/DDO.

D) Bill No.135 for Rs.7678/-

As per Vr.No.018415 dt.16.12.93 received from the SS EMD Delhi 297 litres of petrol was purchased from the said office whereas the period during which the said quantity was procured has not been mentioned. The details of period may be furnished.

E) Bill No.124 dt.8.12.93 for Rs.2071/-

As per Vr.No.005707 dt.18.11.93 for Rs.2071/- vide which 106 litres of petrol was drawn from the govt. petrol pump during the period from 16.10.93 to 31.10.93 whereas in the stock register entry for 109 litres of petrol has been made.

F) Bill No.82 dt.7.10.93 for Rs.5961/-

No entry has been made in the stock register of M.Oil in r/o M.Oil drawn vide Vr.No.15253 dt.27.9.93 & Vr.No.15720 dt.4.10.93.

G) Bill No. CB 59 dt.7.9.93 for Rs.7095/-

No.5445 dt.27.8.93 400 litres of

44/c 42

19/c 13

was drawn from govt. petrol pump whereas it has been entered 410 litres in the stock register.

G(b) 19 litres of Mobile oil amounting to Rs.810.54 drawn vide Vr.No.5445 dt.27.8.93 has also not been entered in the stock register. The said amount may be recovered from the individual responsible for it.

H) Bill No. CB 47 dt.3.8.93 for Rs.3269/-

No entry has been made in r/o 11 litres of mobile oil amounting to Rs.456.61 in the stock register as the same was drawn vide Vr.No. 7305 dt.2.4.93 from the govt. petrol pump. The said amount may be recovered from the individual responsible for it.

H) No entry has been made in r/o 179 litres of petrol amounting to Rs.2812.09 drawn vide vr No. as given above.

I) Bill No.40 for Rs.2670/-

a) 8 litres of mobile Oil drawn from govt.petrol pump vide Vr.No.08524 dt.25.6.93 but the entry has been made for 90 litres (P-7 of stock register).

I(i) 2 litres of Mobile oil was drawn vide Vr.No.7918 dt.6.4.93 for Rs.8302 but the same has not been entered in the stock register.

I(ii) 100 litres of diesel drawn from govt. petrol pump vide vr.No.7918 dt.6.4.93 for Rs.611/- has not been entered

J. Bill No. 33 dt. 14.6.93 for Rs. 2975/-

R/C
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- I) 168 litres petrol drawn vide Vr.No.25991 dt.25.5.93 has been entered as 170 litres.
- II) 7-1/2 litres of Mobile ~~drawn~~ oil drawn vide vr.No. as given above has been entered as 9-1/2 litres.

3. On checking of receipt books of POL it was found that 3rd copy was filled in ink whereas the IIInd & IIIrd copy should be the carbon copy.

4. No record was maintained for the period from 5.9.86 to 5.4.93 in r/o petrol, diesel & mobile oil drawn from govt. petrol pump etc. (details attached as per Annexure)

The discrepancies may be got rectified & compliance shown to Audit.

~~PARA No. 4~~ (1987-1994)
~~Para 12~~ Memo No. 13 dt. 9.2.95 (Piecemeal purchases)

~~Para 12~~ Para 05

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On scrutiny of contingent vouchers for the period under audit it revealed that piecemeal purchases have been made to avoid the sanction of higher authority. Some of the illustrations are produced belows-

- i) CB 144 dt. 31.3.93
the purchases for Rs.490/- & Rs.480/- have been made from universal Traders on 24.12.92 & 6.1.93 respectively.
- ii) CB 85 dt. 7.12.92
The Purchases for Rs.222/-, 38/- & Rs.515/- has been made from M/s Modex Army Educational Stores on 21.9.92 & 23.11.92 respectively
- iii) CB No. 35 July 92
Stationary items have been purchased from Super Bazar for Rs.126.05 & Rs.438.80 against Bill No.100144 & 100707 dt.8.7.92 respectively.
- iv) CB N_o 34 dt.14.7.92
Stationary items have been purchased from Super Bazar for Rs.544.45 & Rs.323.05 against bill No.100612 & 100452 dt.8.7.92 respectively.
- v) CB No.30 May 92
Purchases have been made from Modex Educational Store for Rs.135/- & Rs.216/- on 12.5.92. Further the purchases have been made from the above said store for Rs.470/- dt.19.5.92.
- vi) CB No.138 dt.March, 91
Stationary items have been purchased from Super Bazar for Rs.1484.20 on 28.3.91 & Manangy Edcustrial Store for Rs.360/- on 27.3.91 One cooler was also purchased from Super Bazar for Rs.3297.30 on 28.3.91 but

B. Thus provisions of Rule 104 of GFRs. have been...

In addition to already stated it was also noticed that books: "Maheshwari Guide to Constitution of India for Rs.24/- & FRSR for Service Rules for Rs.75/- purchased on 6.1.94 from Universal Book Traders have not been taken on stock. CB No.133 dt.nil refers.

Audit is of the view that where the purchases have been made in excess of Rs.500/- ex post facto sanction of H.O.D may be obtained to regularise the expenditure & compliance shown to Audit.

Para No. 06 (1987-1994)
Para No. 13 (Ref. Memo No.14 (Contingencies))

Para-05

On scrutiny of contingencies for the period under audit it was noticed that :-

a) A consolidated sanction for Rs.19894.56 was accorded by H.O.D vide No.F.4(21)-92-93/ Accts/9240 dt.31.3.93 for the purchase of certain articles like desert cooler, fan office, sofa set & centre table etc.etc. the department has incurred a sum of Rs.20794/- against the sanction as under:-

- i) Rs.12002/- vide M/s Super Bazar Bill No.1480 dt.29.3.93
- ii) Rs.8792/- vide Super Bazar Bill No.001467 dt.29.3.93

Thus a sum of Rs.899/- has been incurred in excess of expenditure sanctioned by H.O.D. As the excess expenditure is not within the purview of financial powers of Head of Office, the expenditure is irregular. This requires regularisation. CB No.142 dt.31.3.93 re -

16/4

- 2. 10 ~~lines~~ lines of intercom were purchased & installed at 2 Delhi Girls Bn NCC during the year 1992-93 for which a sum of Rs.16692/- were ~~xxxx~~ incurred.

15/6 (7) (25)

3 quotations for its purchase & installation were collected by hand in the unit from 3 dealers whereas in this case limited tenders at least from 15 firms were required to be called through by post as per sub rule 31 & 32 of Annexure to Rule 102 of (1) of Swamy's Compilation of GFRs.

No doubt the expenditure sanction has been accorded by H.O.D but the usual formalities as discussed earlier had to be complied with by the unit. Further the intercom system is out of order since long & no arrangement has been made to get it in order. CB No.143 dt.31.3.93 refers.

In this case audit is of the view that in such a small organisation there was no necessity of this equipment & it is a mere case of wasteful expenditure.

Cont. Petrol in... but no entries have been made in P.O. Stock Register.

Ac. No. & Date	Dr. No. & Date	Cr. No. & Date	Balance
74 12/192	4788	12110/92	R. 4430/-
	6836	419/92	R. 685/-
48 8/5/92	27756	617/92	R. 2954/-
40 5/8/92	27717	27/1/92	R. 988/-
29 24/10/92	12674	1614/92	R. 1924/-
	26903	2874/92	R. 1258/-
	26946	576/92	R. 540/-
	27289	1716/92	R. 1801/-
	27860	1576/92	R. 97/-
126 23/5/92	24030	2811/91	R. 4237/-
	23879	2611/91	R. 773/-
	25993	111/92	R. 2801/-
	24301	312/92	R. 703/-
	26860	412/91	R. 3924/-
	18281	1373/92	R. 2225/-
84 12/91	40232	21/10/91	R. 1032/-
	13681	4/9/91	R. 3371/-
	12511	7/10/91	R. 3556/-
51 11/91	19319	3/8/91	R. 2558/-
	16535	5/5/91	R. 1107/-
43 8/91	22758	9/4/91	R. 1197/-
	16290	10/4/91	R. 917/-
	22986	8/5/91	R. 783/-
	19612	3/6/91	R. 2394/-
	19981	8/7/91	R. 1069/-
	10786	9/7/91	R. 1116/-
129 9/3/89	5397	19/2/90	R. 2162/-
	8557	1/3/90	R. 11500/-
	8657	6/3/90	R. 136/-
87 7/11/89	4501	23/9/89	R. 9932/-

(6)

Part no.	Date	Vr. no. & Dr.	Amount
148	21/3/88	15572 dt. 22/3/88	Rs. 3562/-
118	14/11/88	22301 dt. 12/11/88	Rs. 7461/-
63	9/87	12701 dt. 7/9/87	Rs. 5077/-
<u>88-89</u>			
145	3/13/89	2515	Rs. 1241/-
		2815	Rs. 1552/-
		1796	Rs. 5005/-
139	2/11/89	2073/88	Rs. 10308/-
122	7/2/89	3073/88	Rs. 16587/-
126	27/3/91	3073/88	Rs. 604/-
123	12/3/91	16/3/89	Rs. 4935/-
108	7/91	25/11/88	Rs. 3844/-
92	2/88	1595	Rs. 444/-
83	5/11/90	23020	Rs. 1226/-
70	8/10/90	90-91	Rs. 394/-
		22613	Rs. 223/-
		19224	Rs. 488/-
		9900	Rs. 85/-
		22086	Rs. 417/-
		17184	Rs. 63/9/-
		17093	Rs. 2647/-
		10014	Rs. 1700/-
		10015	
		1524	
		1804	
		17095	
		6244	
		7252	

Para 08

PART - II
Current Audit
2006-09

(9) (22)

PARA 1:- Refer Memo No. 2 dated

PARA 07

PARA No. 6
(2006-2009)

SUBJECT : CONTINGENCY BILLS/VOUCHERS

I Purchases without certificate required under Rule 145 & 146 of GFR.

On test check of purchase vouchers mentioned below, it has been noticed that the certificate required in terms of rule 145 and 146 of GFR for purchase upto 15,000 & 1 lac, as the case may be, has not found recorded on the body of the bills/vouchers. Stock Entry was also not found recorded in the Stock of Purchased Items.

Sl. No.	Bill No./Vr. No. and date	Supplier	Amount	Remarks
1	123 dt. 9/2/09	M/s Spack Planners	21,375	1. 03 quotations found attached with voucher but no comparative statement only recommended by Purchase Committee found available with the vouchers. 2. TDS not deducted. 3. Cert. as required under GF Rule 145 & 146 not given on the file of the bill
2	53 dt. 16.02.07	M/s	1825	Ink Cartridge
3	45 dt. 06.02.07	M/s	2617	Toner & Other items
4	155 dt. 31.03.09	M/s Balajee Agencies	5950	Computer Sty.
5	154 dt. 31.03.09	M/s Sarma Graphics & Traders	4050	-do-
6	140 & 16.03.09	-do-	4665	-do-
7	139 & 13.03.09	-do-	4675	-do-
8	138 & 12.03.09	-do-	5650	-do-

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~~Non-deduction of TDS~~

During test check of the records, it was found that the codal formalities have not been observed at the time of making purchases as the quotation/comparative statement not made available to audit or found attached with the vouchers. Further, it was also seen that payments were made without deducting TDS. Under GFR provision purchases are to be made on competitive rate basis after completion of all codal formalities and payments be made after deducting TDS in respect of payments involved more than Rs. 20,000/- p.a. Non-observance of provision of GFR may please be elucidated to audit. Therefore, purchases may be got regularized from the competent authority under intimation to audit. Similar other cases may be checked and action taken accordingly.

Sl.No.	Bill No./Vr. No. and date	Supplier	Amount	Remarks
1.	149 dt. 26.03.07	M/s R S Sharma	48,337	1. No codal formalities done. 2. TDS, Surchage & Edu. Cees not deducted.
2	86 dt. 02.11.06	M/s Arora Travels	5,00,480	No codal formalities done
3	78 dt. 01.10.08	M/s Deepak Travels	83,700	-do-
4	123 dt. 09.02.09	M/s Dashmesh Graphics	57,000	1. 03 quotations found attached with voucher but no comparative statement duly recommended by Purchase Committee found available with the vouchers. 2. TDS not deducted. 3. Cert. as required under GF Rule 145 & 146 not given on the file of the bill

PARA No. 7
(2013-2016)

(6)

Audit Para No. 2 :- Overpayment of Patient
(Ref. Audit Memo No: 5 Dated 16/9/2016) **Reference to Mr. Jagdish Prasad, UDC**

During the test check of PBR it is noticed that Sh. Jagdish Prasad joined this office on 12.12.2014 from Hospital. LPC showing Salary with PCA paid upto 31.12.2014. He was paid PCA @ 2070/- P.M. In LPC, it was shown by the Hospital to overpayment of salary w.e.f 13.12.2014 to 31.12.2014. While making first bill of salary i.e 12.12.2014 to 31.12.2014 by this office they do not made adjustment bill and not recovered PCA from the official for 20 days i.e 1335/-. Which is irregular

The DDO may recover an amount of Rs.1335/- from the concerned employee & deposited in the concerned head of account through PAO concerned under intimation to audit.



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Para-08

PART - II
CURRENT AUDIT REPORT
For the period 2016-2019

Para No.1
(Audit Memo. No. 01 Dated: 06.06.2019)

Subject: Short deduction in License Fee amounting to Rs.650/-

The rate of License fee and Water Charges for the various types of Govt. of NCT of Delhi residential (Gen.Pool) Accommodations have been revised w.e.f. 01.01.2017 vide order No.F4(1)/Misc./PWD&H/A-II/2004/PF/10039-51 dated 16.07.2018 issued by Deputy Secretary (PWD) , Public Works Department, NCT of Delhi.

During the test audit of 2 Delhi Girls BN., NCC, Delhi it has been noticed that License fee has not been deducted as per norms in r/o Sh.Khursheed Ahmed, UD results a short recovery of Rs. 650/- Details are as under:

S.No.	Name & Design. Of Official Sh./Smt.	Type of Qtr.	Amt. deducted (in Rs.)	Amt. to be deducted (in Rs.)	No. of months	Amt. to be recovered (in Rs.)
1.	Khursheed Ahmed, UDC	Type-II, 1276, Gulabi Bagh	245	310	07/2017 to 04/2018 (10 months)	650/-
TOTAL						650/-

HOO/DDO may recover the above amount of Rs.650/- after due verification of facts and figures and shown to audit. It may also confirm that whether deduction of license fee has been made as per norms w.e.f. May, 2018 or not as the official has been transferred to another department. All other similar cases may also be reviewed on the basis of above observations.

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25/06/19

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Para No.02

(Audit Memo. No. 02 Dated: 07.06.2019)

Subject:- Short deduction of DGEHS amounting to Rs.625/-

The DGEHS subscription of the employees were revised w.e.f. 01.02.2017 vide Govt. of NCT of Delhi order No.F.25(iii)/DGEHS/140/DHS/09/204078-204243 dated 20.05.2017 due to revision of Pay & Allowances of Delhi Govt. employees on account of implementation of VII Central Pay Commission.

During the test audit of 2 Delhi Girls BN., NCC, Delhi it has been noticed that DGEHS has not been deducted as per norms in r/o Sh.Arun Singh, LDC which results short deduction of Rs.625/-. The details are as under:

S.No.	Name & Design. Of Official Sh./Smt.	Grade Pay (in Rs.)	Amt. deducted (in Rs.)	Amt. to be deducted (in Rs.)	No. of months	Amt. to be recovered (in Rs.)
1.	Arun Singh, LDC	1900/-	125	250	02/17 to 06/17 (05months)	625/-
TOTAL						625/-

HOO/DDO may recover the above amount of Rs.625/- from Sh.Arun Singh, LDC after due verification of facts and figures and shown to audit. It may also confirm that whether deduction of DGEHS has been made as per norms w.e.f. July, 2017 or not as the official has been transferred to another department. All other similar cases may also be reviewed on the basis of above observations.

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Para No.03

(Audit Memo. No. 03 Dated: 07.06.2019)

Subject:- Improper maintenance of Postage Stamp register.

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

2016-17

Sl.No	Bill No. & Date of purchase	Amount (in Rs.)
1.	08/22.04.2016	2000
2.	41/26.07.2016	2000
3.	66/13.10.2016	3000
4.	109/18.01.2017	2000
Total		9,000/-

2017-18

Sl.No	Bill No. & Date of purchase	Amount (in Rs.)
1.	6/18.04.2017	2000
2.	31/25.07.2017	5000
3.	79/13.11.2017	2000
4.	148/27.02.2018	2000
Total		11,000/-

2018-19

Sl.No	Bill No. & Date of purchase	Amount (in Rs.)
1.	51/13.07.2018	2000
2.	74/20.09.2018	2000
3.	114/20.10.2018	2000
Total		6,000/-

During the test check of Despatch Register and Postage Stamp Register in r/o 2 Delhi Girls Bn., NCC, Rohini, Delhi, it has been observed that the following discrepancies have been noticed.

1.) The details of utilization of Postage Stamps in Postage Stamp Register are not tallied with dispatch register. Some instances are given below :-

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Date	Stamps used as per Despatch Register (in Rs.)	Stamps used as per Postage Stamp Register (in Rs.)	Opening Balance of Stamps in Postage Stamp Register(in Rs.)
05.08.2016	86/-	10/-	15/-
05.09.2016	17/-	117/-	2000/-
08.09.2016	40/-	140/-	1745/-
16.09.2016	57/-	157/-	1519/-
04.05.2018	all the letters have been delivered BY HAND	5/-	1154/-
08.05.2018	5/-	No entry found in relevant register	
01.01.2019	42/-	82/-	647/-
15.01.2019	195/-	231/-	2278/-

- 2) As per despatch register on 08.08.2016, four (04) letters had been sent BY POST but no entry made in Postage Stamp Register.
- 3) Letter despatched on 12.02.2018 whereas speed post has been done on 16.02.2018 and stamps have done less in Postage Stamp Register on 12.02.2018 instead of 16.02.2018.

The despatcher will enter the particulars of the communications and the value of stamps affixed thereon in the dispatch register (Appendix-16).

Apart from the above, the following procedure should be adopted regarding maintenance of Postage Stamps record/register:

- 1) The despatcher 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/HOO
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.

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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 despatch 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 two 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.

Annual Stock Verification of Postage Stamps has never been done by HOO/DDO. Non-monitoring / maintenance of Postage Stamp Register is a serious lapse on part of the Head Of Office/DDO.

Necessary steps may be taken and inspected thoroughly by the Head of Office to ascertain the correctness of the entries. Compliance may be shown to next audit. Similar cases may also be reviewed.

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21/10/27

Para No.04

(Audit Memo. No. 04 Dated: 13.06.2019)

Subject:- Improper utilization of Imprest Money.

As per rule, the imprest money may be utilized to meet expenses on the following:

- (i) All types of expenses on training and administration. No Pay & Allowances will be disbursed from this advance.
- (ii) Advance of TA/DA in emergent and exceptional cases to staff when there is no time to draw it from the authority concerned.
- (iii) Any contingent expenditure.

During the test audit of 2 Delhi Girls BN., NCC, Rohini, Delhi-85, it has been observed that the department has deposited the entire amount of imprest money amounting to Rs.5000/- with bank and utilizing it for Bank Account Keeping Charges since April, 2011. Advance is granted to govt. servants who may have to meet certain classes of expenditure before they can place themselves in funds by drawing bill. The utilization of imprest money of Rs.5000/- by department is as under:-

Date	Deduct by Bank for A/C keeping charges	Refund by Bank	Total amount (in Rs.)
30.04.2011			5000.00
30.06.2015	713		4287.00
30.09.2015	713	-	3574.00
31.12.2015	859	-	2715.00
12.03.2016	630	-	2085.00
31.03.2016	858.75	-	1226.25
06.07.2016	-	3775.75	5002.00
01.08.2016	862.50	-	4139.50
30.09.2016	862.50	-	3277.00
21.11.2016	-	1725	5002.00
28.02.2017	862.50	-	4139.50
12.03.2017	632.50	-	3507.00
03.04.2017	862.50	-	2644.50
03.06.2017		2357.50	5002.00
30.06.2017	862.50	-	4139.50
23.08.2017	-	1725.00	5864.50
30.09.2017	885.00	-	4979.50
31.12.2017	885.00	-	4094.50
12.03.2019	649.00	-	3445.63

As such the department is not utilizing the imprest money for the purpose it is meant for the amount of Imprest may be deposited with government accredited bank. Needful may be done and compliance be shown to next audit.

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Para No.05
(Audit Memo. No. 06 Dated: 13.06.2019)

Subject:- Excess Consumption of Petrol/Diesel.

As per instruction issued by Department of National Cadet Corps, Govt. of NCT of Delhi vide letter No.F.8(21)/NCC/Acctt./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 2 Delhi Girls Batallion, NCC, Rohini, Delhi for the period 2016-19, it has been noticed that consumption of Petrol mentioned in the Log Book does not tally with the Petrol Receipt Book. Both the books have been signed by the Officer Commanding/HOO. Some instances are as under:

Period	Vehicle No.	Petrol used as per Log Book (in Ltr.)	Petrol used as per Receipt Book (in Ltr.)	Difference (in Ltr.)
Jan.2017	04B089351Y	183	175	08
June,2017	04B089351Y	164.50	52	112.50
August.2017	04B089351Y	108	100	08
Nov.2017	04B089351Y	131.50	62	69.50
January,2018	04B089351Y	167	161	06
Feb., 2018	04B089351Y	118	98	20
July, 2018	04B089351Y	108	100	08
Nov., 2018	04B089351Y	166	0	166
June, 2017	15P030003X	195	39	156
Nov.2017	15P030003X	125	26	99
Nov.2018	15P030003X	158	0	158

As per Log Book 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.)
January, 2017	Gypsy(petrol)	04B089351Y	183	83
March,2017	Gypsy(petrol)	04B089351Y	103	03
June, 2017	Gypsy(petrol)	04B089351Y	164.50	64.50
Aug.2017	Gypsy(petrol)	04B089351Y	108	08
Nov.2017	Gypsy(petrol)	04B089351Y	131.50	31.50
January,2018	Gypsy(petrol)	04B089351Y	167	67
Feb., 2018	Gypsy(petrol)	04B089351Y	118	18
July, 2018	Gypsy(petrol)	04B089351Y	108	08

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Nov., 2018	Gypsy(petrol)	04B089351Y	166	66
June, 2017	TATAmini bus (diesel)	15P030003X	195	125
Nov.2017	TATAmini bus (diesel)	15P030003X	125	55
January,2018	TATAminibus (diesel)	15P030003X	160	90
Feb.2018	TATAminibus (diesel)	15P030003X	74	04
March, 2018	TATA mini bus(diesel)	15P030003X	73	03
July, 2018	TATA mini bus(diesel)	15P030003X	83	13
Nov.2018	TATA mini bus(diesel)	15P030003X	158	88
Total				727

In the light of the above rule provisions the expenditure incurred by the 2 Delhi Girls BN. on petrol/diesel beyond the prescribed limit as detailed above is irregular. The unit may take necessary steps to get the past cases, where prescribed limit was not observed, regularized from Deputy Director General, NCC Bhawan, Sec-19, Rohini, Delhi an compliance be shown to next audit.

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18/11/24

Para No.06

(Audit Memo No-09 Dated: 17.06.2019)

Sub: Recovery of Rs.1189/- from Sh.Rajitender Singh, LVD towards Income Tax

During the test-check of Income Tax Calculation sheets and PBRs for the audit period 2016-19, the Income Tax has not been deducted in case of Sh.Rajitender Singh, LVD as per norms. . As such the income tax has re-calculated in r/o Sh.Rajitender Singh, LVD.

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	626559	626559
Less Transport Allowance	(-)19200	(-)19200
Less Washing Allowance	(-)900	(-) 900
HRA Exemption	(-)57440	(-)45894*
Net Gross Income	549019	560565
Deduction admissible on saving under 80C	(-)138430	(-)138430
Total taxable Income rounded off	410590(rounded off)	422135(rounded off)
Tax on Total Income(including rebate of Rs.5000/-	11059	12214
E. Cess @ 3%	332	366
Net tax payable	11391	12580
Tax Deducted at Source	11391	11391
Short Recovery	Nil	1189/-

Gross Salary =Rs.494400/- DA = Rs.6656/- Rent Paid = Rs. 8000/ Per month=Rs.96000/-
 10% on Salary= 50106/- HRA = 96000/- .HRA Admissible = Rs.96000- Rs.50106 = Rs.45894*

Hence, recovery of Rs.1189/-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.

Dinesh Kumar
 18/11/24

Para No.07

(Audit Memo. No. 10

Dated: 17.06.2019)

Subject:- Unfruitful Expenditure amounting to Rs.255000/- for shifting of unit.

As per office order No.3035/NCC Bhawan/NCC/Admn/dated 18.05.2017 the following units will be shifted to NCC Bhawan, Rohini, Sec-19 :-

- (a) 1 Delhi Armored Squadron NCC
- (b) 2 Delhi Girls Battalion, NCC
- (c) 7 Delhi Battalion NCC
- (d) State Office Chabi Ganj

During the test audit of shifting of records, it has been found that the HOD had been made payment to vendors for shifting above units/offices without followed the codal formalities as mentioned in the GFR-2017 Rules of 149 and allowed splitting of payments. The unit has made the payment as under:-

Sanction Order No.	Name of Vendor	Name of Unit	Amount (in Rs.)
F.8(8)/ID.09/GpB/NP/NCC/Accts./2017-18 dated 04.07.2017	1 Movers & Packers	2 Delhi Girls Battalion, NCC	255000/-

In addition the following shortcoming also noticed:-

- (i) Committee has not been constituted
- (ii) List of shifted items not found
- (iii) Tender/Comparative Statement/Minutes of Committee not found.

Heavy vehicles are available in the unit of NCC, yet the HOD/Commanding Officer has been hired private vehicles for shifting of unit and unnecessary waste of govt. funds. The expenditure may be got regularized from finance department, Govt. of Delhi.

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Para No.08

(Audit Memo. No. 12 Dated: 17.06.2019)

Subject :-Unauthorized payment towards the maintenance of vehicle.

During the test check of repair & maintenance bills, it has been noticed that these vehicles are getting repaired by the unit but the guidelines / instructions issued by Delhi government for running and maintenance of vehicles are not being observed. Following irregularities have been noticed:-

1. As per instructions circulated by Delhi government HOD has been vested full powers for the repairs, whereas HOO is has been authorized repairs upto Rs.15000/- per annum per Light Motor Vehicle. From the relevant vouchers of above vehicles it has been noticed that an amount of Rs.149554/- was incurred on the repair of vehicle No.DL1CJ 3622 (BOLERO) and Rs.240385/- was incurred on the repair of vehicle No.DL1CQ 1220 (Maruti Suzuki SX4) during the audit period. As per instructions on the subject the expenditure beyond Rs.15000/- should have been got sanctioned from the HOD of the concerned unit but the HOO did not bother to send the repair proposal and bills to HOD and all the bills were passed by himself which was against the instructions / guidelines issued by Delhi government.

For committing such serious financial irregularity may be illustrated to audit and all the expenditure incurred on the repairs of vehicles beyond Rs.15000/- may be got regularized under the orders of competent authority under intimation to audit.

2. It has been further noticed that the similar nature of work/repairs was done in vehicle No.DL1CJ 3622 and DL1CQ 1220 within a very short period. A statement showing the work done of similar nature within short period of earlier work is given here with for ready reference:-

Name of the workshop: M/S.BAHL Automobiles (INDIA), 44 DDA Complex, Zamrudpur, G.K.-1, New Delhi. Vehicle No.DL1CJ 3622		
Vendor Bill No. Date	Name of Work/part	Amount (in Rs.)
6998/14.02.2017	Breake Fluid ½ Ltr.	185
7380/24.03.2017	Breake Fluid ½ Ltr.	185
7579/11.04.2017	Solonoid	1650
9386/24.10.2017	Solonoid switch	1485
7380/24.03.2017	Break Disc Pad Set	1850
9386/24.10.2017	Break Disc Pad Set	1850

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Name of the workshop: M/S.RANA Motors Pvt. Ltd. A-8, Rajasthani Udyog Ngr. G.T.Karnal Rd., Delhi. Vehicle No. DL1CQ 1220		
Vendor Bill No. Date	Name of Work/part	Amount (in Rs.)
BR17002266/05.05.2017	Throttle Body	975
7870/06.05.2017	Throttle Body from BAHL automobiles (INDIA)	3250
008/BR18009161/08.09.2018	Valve Door Gasket R/R	975
008/BR18018757/13.02.2019	Valve Door Gasket R/R	975
008/BR18009161/08.09.2018	Wheel Balancing (5 Wheel)	600
008/BR18018757/13.02.2019	Wheel Balancing (4 Wheel)	480
008/BR18009161/08.09.2018	Wheel Alignment	680
008/BR18018757/13.02.2019	Wheel Alignment	680

The expenditure may be got regularized from HOD, NCC Bhawan, Rohini, Delhi and compliance may be shown to next audit.

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Para No.09
(Audit Memo. No. 13)

Dated: 18.06.2019

Subject:- Irregular purchase of Xerox Multifunction Photocopier Machine (B1022).

During the scrutiny of the purchase bills for the audit period, it has been observed that HOO, 2 Girls BN., NCC, Rohini, Delhi has purchased the following Photocopier machine during 2018-19.

S.No.	Item purchased	Name of agency	Bill No. & Date	Amount (in Rs.)
1.	Xerox Multifunction Photocopier Machine (B1022)	M/s.Web Infocom Services Pvt.Ltd.	144/22.03.2019	42900/-

As per order No.F.8/3/2010-AC/DSIII/1273-1289 dated 23.09.2011 issued by Finance (Accounts) Department regarding delegation of financial powers to HODs and Administrative Secretaries of the department of Govt. of NCT of Delhi. The HOD has full powers for purchasing of all office equipments including Typewriters, Electronic Typewriters, Photocopiers, Copying machine, etc. subject to obtaining relaxation from Finance Department on account of economy ban. However, approval for No. and type of equipments to be procured should be obtained from Finance Department.

It has been observed that the unit has not taken the relaxation from the Finance Department, Govt. of Delhi. Hence the expenditure may be got regularized from Finance Department, Govt. of Delhi. All similar cases may also be reviewed and compliance may be shown to next audit.

Para No.10

(Audit Memo. No. 15

Dated: 18.06.2019)

Subject:- Excess Payment amounting to Rs.855/- released to M/s.Mother Diary, Fruits & Vegetables Pvt. Ltd. on account of supply of refreshment to the NCC Cadets.

As per policy matter and in accordance with NCC Manual/Model Budget issued by GOI the refreshment in kind is distributed to the NCC Cadets on the basis of actual number cadets present in the different events on different occasion being scheduled by the Competent Authority / Commanding Officer, NCC. For giving refreshments to the cadets the department takes the supply from M/s. Mother Diary, Fruits & vegetables Pvt. Ltd. on the basis of number of cadets being participated in the scheduled event. The factum of Refreshment allowance having been given to the Cadets is also verified by the ANO & respective Head of the Institution.

During the test check of the refreshment bill the following discrepancies have been observed in terms of refreshment received and refreshment distributed resulting receipt of excess number of Refreshment Packets and excess amount of payment released to the agency.

S.No	Name of Institution	B.No. & Date	Period of claim	No. of refreshments bought	No. of Cadets present as per attendance certificate	No. of excess refreshments received	Rate of refreshment @ each (in Rs.)	Excess payment made (in Rs.)
1.	Mata Sundri College	97/ 14.12.2016	Aug.2016	90	79	11	45	495
2.	Satyawati College	96/ 13.12.2016	Sep.2016	70	67	03	45	135
3.	Dr.BR Ambedkar College	71/ 16.10.2017	Aug.2017	70	65	05	45	225
Total								855/-

It seems that the Concerned ANO and respective Head of Institution had not monitored the checking of attendance and also countersigned/verified by the concerned Group Commandant due to this the unit has paid excess payment to M/s. Mother Diary, Fruits & vegetables Pvt. Ltd.

HOO may recover the excess payment from concerned agency and deposit into government account. Compliance may be shown to next audit. Similar cases may also be reviewed.

Para No.11

(Audit Memo. No. 16 Dated: 18.06.2019)

Subject: - Irregularities in the purchase procedure of 2 Delhi Girls BN., 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 2, Delhi Girls Battalion, NCC, Rohini, Delhi for the audit period 2016-19, it has been observed that the unit had incurred expenditure under TSC and other items.

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.	Procurement of items required for the line area inspection during TSC 2016 from M/s.Laxmi Narayan Sukh Ram vide B.No.77 dt.15.11.2016 and 78,79 dt. 16.11.2016	143/ 30.03.2017	52660/-	1. Only supply order attached 2. No quotation found with voucher 3. No comparative statement duly recommended by Purchase Committee found available with the voucher. 4. Certificate as required under Rule-155 of GFR-2017.

				Manual invoice provided. It seems the unit has not followed the guidelines under the Rule-149 of GFR-2017
2.	Procurement of items required for the line area inspection during TSC 2016 from M/s. Garg Enterprises vide B.No.94,95,96 and 97 dt.17.11.2016	143/ 30.03.2017	121375	-do-
3.	Stationery from M/s.Gee Em Enterprises vide Bill No.5751 dt.03.11.2016 and B.No.5752 dt.04.11.2016	118/ 07.02.2017	9467/-	Certificate as required under Rule-154 of GFR-2017
4.	Stationery from M/s.Gee Em Enterprises vide Bill No.5868 dt.07.02.2017	126/ 17.02.2017	5198/-	Certificate as required under Rule-154 of GFR-2017
5.	Stationery from M/s.Gee Em Enterprises vide Bill No.6016 dt.15.03.2017	141/ 20.03.2017	2993/-	Certificate as required under Rule-154 of GFR-2017
6.	Stationery from M/s.Gee Em Enterprises vide Bill No.6014 dt.10.03.2017	140/ 20.03.2017	4995/-	Certificate as required under Rule-154 of GFR-2017
7.	Payment to M/s.Garg Enterprises for construction of obstacle course vide B.No.44 dt.02.11.2017	89/ 29.11.2017	238209/-	Only supply order attached Manual invoice provided. It seems the unit has not followed the guidelines under the Rule-149 of GFR-2017. The vendor has charged Rs.37100/- as CGST + SGST from unit. No documentary proof provided for depositing of CGST + SGST amount.

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8.	Procurement of items required for the line area inspection during TSC 2018 from M/s.Garg enterprises vide B.No.188 dt.20.09.2018	127/ 22.01.2019	35355/-	1. Only supply order attached 2. No quotation found with voucher 3. No comparative statement duly recommended by Purchase Committee found available with the voucher. 4. Certificate as required under Rule-155 of GFR-2017.
9.	Procurement of items required for the line area inspection during TSC 2016 from M/s. M/s.Laxmi Narayan Sukh Ram vide B.No.114 dt.28.09.2018	127/ 22.01.2019	85852/-	-1. Only supply order attached 2. No quotation found with voucher 3. No comparative statement duly recommended by Purchase Committee found available with the voucher. 4. Certificate as required under Rule-155 of GFR-2017 Manual invoice provided. It seems the unit has not followed the guidelines under the Rule-149 of GFR-2017.

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10.	Procurement of items for EESB-1, NCC Bhawan, Rohini from 09.11.2018 to 20.11.2018	B.No. 10/16.04.2019	183642/-	<p>1. The unit drawn the advance Rs.228594/- for EESB-1 vide B.No.86 dt.15.10.2018. The unit had followed the procedure under Rule-149 (i) of GFR-2017 upto Rs.50,000 instead of Rule 149 (ii) of GFR-2017.</p> <p>2. The unit has shown the estimated amount Rs.49970/- instead of Rs.648600/-.</p> <p>3. It seems that unit fails to follow a fair, transparent and reasonable procedure.</p> <p>4. The unit has not provided re-approval of ADG for procurement of non-expendable stores costing more than Rs.2000/-.</p> <p>5. Separate ledger for expendable and non expendable stores purchased from camp incidental charges has not been maintained neither produced for verification.</p> <p>6. Folder of CRVs/expense vouchers & issue vouchers have also not been produced for verification.</p> <p>Moreover, the unit has not followed the guidelines vide letter No.4031/1/Camp-Expr./NCC.Accts. dated 21st April, 2017 by Sr.Accounts</p>
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				Officer, for Offg. ADG, NCC, Delhi. M/s.AAPKA Caters & allied services submitted a bill amounting to Rs.648660/- including GST. It is not clear that how much amount deposited to govt. on account of CGST & SGST.
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During the scrutiny of the records of 2 Delhi Girls BN., NCC, Rohini, Delhi, no files were produced to audit for the audit period 2016-2019. 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)

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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 **"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 2016-17 to 2018-19.

As per rule 155 of General Financial Rules 2017 (Formere3ly 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 regularized from the competent authority under intimation to audit. Similar other cases may be checked and action taken accordingly.

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~~Para No.12~~
(Audit Memo. No. 14 Dated: 18.06.2019)

Subject:- Non-Production of record.

The following records have not been provided to audit for the period 2013-14 to 2015-16

- 1) Register of watching the progress of expenditure/Contingent Vouchers
- 2) Log Book
- 3) Property Register
- 4) Calculation Sheet of Income Tax for the period 2006-07 & 2008-09
- 5) Camp Record for the year 2006-07 to 2008-09

2016-2019

- 1) Property Register
- 2) Purchase File
- 3) Fuel record / POL Register / History Sheet/Log Book in r/o vehicle No.DL1CJ 3622 and vehicle No.DL1CQ1220.
- 4) Condemnation File
- 5) Repair & Maintenance of vehicles and unserviceable spare parts Register of Vehicles.
- 6) Dead Stock / Unserviceable Register.
- 7) Camp Record for the period 2016-2019.
- 8) Short Term Advance Register.

The above mentioned records may be provided to next audit.

Deepak
(DEEPAK KUMAR SHARMA)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIV


Current Audit Report

During the course of current audit, 13 Memos have been issued to **2, Delhi Girls battalion, NCC, Rohini, Delhi** for the period 2019-20 to 2021-22, out of 13 observation Memos, department did not reply against above observations. Remaining 13 observation Memos have been converted into 09 Para & 04 TANs

Details of Current Recovery:-

S.No.	Memo No.	Raised	Details of Recoveries [amount in rupees]			Incorporated in Para No.
			Recovered on Spot	Recovery verified	Balance	
1	3	52991	0	-	52991	PARA-01
2	8	8116	0	-	8116	PARA-02
3	9	6389	0	-	6389	PARA-03
Total		67496	0		67496	

Internal audit report has been prepared on the basis of information furnished and made available by the **2, Delhi Girls battalion, NCC, Rohini, Delhi** for the period 2019-20 to 2021-22. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


(Dinesh Kumar)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIII

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PART-II

CURRENT AUDIT REPORT (2019-20 to 2021-22)

Para-01 Non levy of penalty amounting to Rs. 52991/-

During test check of the record of 2, Delhi Girls battalion, NCC, Rohini, Delhi it has been observed that department has made payment to M/S Jyoti Enterprises vide bill No. 75 dated 22.03.2021 amounting to Rs.1068600/- for supplying 1950 Nos. track suits @ Rs. 548 each.

Further scrutiny of the bill No. 75 dated 22.03.2021, it revealed that department entered into a contract with M/s Jyoti Enterprises vide contract No. GEMC-511687735947647 dated 13.09.2019 to supply 1950 Track Suits- Sports with the stipulated date of delivery on 13.10.2019. But as per record agency has supplied the item in piece meal after the due date of delivery.

As per clause 1.9 of terms and conditions of the contract " if the seller fails to deliver any or all the goods/services within the original/re-fixed period (s) specified in the contract, the buyer will be entitled to deduct/recover the Liquidated Damages for the delay @ 0.5 % per week or part of the week of delayed period as pre-estimated damages not exceeding 10% of the contract value".

The details of the material supplied with the delay period and penalty amount to be imposed is as under:-

S.N.	Bill No. & Date	Qty Supplied	Amount (Rs.)	Delay weeks	Penalty Amount (Rs)
1	JE098 dt. 05.12.2019	250	137000	07	4795
2	JE099 dt. 16.12.2019	425	232900	08	9316
3	JE100 dt. 26.12.2019	555	304140	10	15207
4	JE101 dt 09.01.2020	720	394560	12	23673
	Total	1950	1068600		52991/-

Department may recover Rs.52991/- from the vendor after due verification of facts and figures. Similar type of other cases may also be got reviewed at department level.

PARA:-2: Non recovery of TDS amounting to Rs.8116/- from agencies.

(Audit Memo No. 08 Dated: 24.08.2022)

As per Rule 194(C) of Income tax act, TDS should be deducted from the contractor, any person responsible for paying any sum to any resident for carrying out any work (including supply of labour) in pursuance of a contract between the contractor, a person responsible / specified shall at the time of credit of such sum to the account of the contractor or at the time of payment thereof in cash or by issue of a cheque or draft or by any other mode should deduct an amount equal to two (2%) percent where the payment is being made to a person other than an individual or a Hindu undivided family.

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However, during the test check of bills / vouchers for the Audit period, it has been observed that following agencies have supplied the material to office of the 2, Delhi Girls battalion, NCC, Rohini, Delhi. It has been further observed that recovery of TDS has not been made by the office. The detail of non recovery made by 2, Delhi Girls battalion, NCC, Rohini, Delhi and recovery to be made as observed by audit during the period 2019-22 is as under:-

Sr. No.	Bill No. & Date	Name of Agency	Period	Amount paid (Rs.)	TDS deducted.	TDS to be deducted (Rs.)	TDS recoverable (Rs.)
1.	CB-133, 16.03.2022	HQ Delhi Area Printing Press	2021-22	173746	0	3475	3475
2.	CB-40, 09.08.2021	HQ Delhi Area Printing Press	2021-22	21756	0	435	435
3.	CB-81, 06.01.2020	M/S Delite Caterers	2019-20	30080	0	602	602
4.	CB-80, 10.03.2021	M/S Delite Caterers	2020-21	31302	0	626	626
5.	CB-37, 09.08.2021	M/S Delite Caterers	2021-22	20680	0	414	414
6.	CB-64, 20.09.2021	M/S Delite Caterers	2021-22	3384	0	68	68
7.	CB-74, 22.10.2021	M/S Delite Caterers	2021-22	20210	0	404	404
8.	CB-132, 14.03.2022	M/S Delite Caterers	2021-22	14006	0	280	280
9.	CB-135 2021-22	M/S Delite Caterers	2021-22	58609	0	1172	1172
10.	CB-84, 17.03.2021	M/S Rudr Educational and Charitable Society	2020-21	32000	0	640	640
Grand Total Rs.							8116

The above recovery may be made from the concerned agencies after due verification of facts and figures under intimation to Audit and similar types of other cases may also be got reviewed at HOO level.

PARA:-3: Recovery of pay fixation Rs. 6389/-.

(Audit Memo No. 09 Dated: 24.08.2022)

During the test check of the service books, it has been observed that pay of Smt. Arti Yadav, Sr. Assistant has been refixed by the department on account of promotion to the post of Sr. Assistant w.e.f. 23.07.2018 with reference to OM. No. 4-21/2017-IC/EIIIA dated 28.11.2019 of Ministry of Finance, Department of Expenditure, Govt. of India and duly endorsed by Finance (Estt.III) Department, GNCTD vide endorsement No. F21/Fin(Estt-III)/07CPC/2016/dsv/33 dated 08.01.2020 vide order No. 2DGB/NCC/Admn/2020-21 dated 26.03.2021 (copy enclosed). Earlier the pay of Smt. Arti Yadav, Sr. Assistant was fixed on the date of promotion i.e. on 23.07.2018 vide order No. F.4(20)/Admn./Tpt./2018/5766-69 dated 26.08.2018 (Copy enclosed).

Scrutiny of the record it revealed that department has not made recovery affected due to revision of pay. As per Annexure A (enclosed) recovery an amount of Rs 6389/- is due to be recovered from the official.

The above recovery may be made from the official after verification of facts and figures and similar type of other cases may also be got reviewed at department level.

PARA:-4: Irregularities in the purchase procedure.

(Audit Memo No. 11 Dated: 24.08.2022)

As per GFR Rule-149- The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of the suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates.

GFR Rule-149(ii) above Rs. 25,000 and up to Rs. 5,00,000/- through the GeM sellers having lowest price amongst the available sellers (excluding automobiles where current limit of Rs. 30,00,000/- will continue), of at least three different manufacturers on GeM, meeting the requisite quality, specifications and delivery period. The tools for online bidding and on –line reverse auction available on GeM can be used by the buyers even for procurements less than Rs. 5,00,000/-.

Further, as per direction issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM NO. F.20/08/2017/866-873/JS exp. Dated 26.04.2017 read with the OM dated 24.08.2017, the procurement of Goods & Services has been made mandatory for all those goods or services which are available on GeM. However, mobiles, computers and its peripheral, tablets are available on Gem portal.

Subsequent as per Rule 155 of GFR-2017, purchase of goods costing Rs. 25000/- and up to Rs. 250000 on each occasion may be made on the recommendations of a duly constituted Local Purchase Committee consisting of three members of an appropriate level as decided by the HOD. The Committee will survey the market to ascertain the reasonableness of rate. Quality and specifications and identify the appropriate supplier. Before recommending placement of the purchase order, the members of the committee will jointly record a certificate as under "Certified that we, members of the purchase committee are jointly and individually satisfied that the goods recommended for purchase are of the requisite specification and quality, priced at the prevailing market rate and the supplier recommended is reliable and competent to supply the goods in question, and it is not debarred by Department of Commerce or Ministry/Department concerned."

During the test check of the record it has been observed that:-

- 1 Department has procured 100 mattress with covers vide voucher/bill No. CB-44 dated 12.08.2021 amounting to Rs.1,88,000/- from M/S Designer World (local market) without adhering the codal formalities under Rule149(ii) of GFR-2017. Before procurement under Rule-155, a certificate generated from the GeM portal regarding non availability of item also not placed in the record. Stock entry certificate also not recorded on the body of bill.
- 2 Department has procured items for improvement & up gradations of training infrastructure at NCC Bhawan vide bill No 81 dated 11.03.2021 amounting to Rs. 197060/- from M/S Creations from local market without adhering the codal formalities under Rule 149(ii) as well as Rule 155 of GFR-2017.

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The above purchases may be got regularized from the competent authority under intimation to audit and similar type of other cases may also be got reviewed at department level.

PARA:-5: Late payment Surcharge paid to Tata Power Delhi Distribution Ltd.
(Audit Memo No. 7 Dated: 23.08.2022)

During the test check of TPDDL paid bills for the audit period it has been observed that the department delayed the TPDDL Charges for the period 15.01.2020 to 12.02.2020 for supply of electricity and has paid Late Payment Surcharge (LPSC) along with the next bill for the period 12.02.2020 to 13.03.2020 as per details given below:

Billing Period	Amount including LPSC paid by deptt. (Rs.)	LPSC paid (Rs.)	Bill No. & date
12.02.2020 to 13.03.2020	1194270	4601.66	104, 19.03.2020

Department may get the above late payment surcharge regularized from the competent authority under intimation to Audit. Similar type of other cases may also be got reviewed at department level.

PARA:-6: Non deduction of Income Tax.
(Audit Memo No.05 Dated: 22.08.2022)

During test check of the record of Hon –cum-outfit allowance paid to ANOs/CTs during the period 2019-20 to 2021-22, it has been observed that neither TDS has been deducted from the amount released nor the intimation has been sent to their parent department for considering the above income while calculating Income tax on account of State Share of Hon –cum-outfit allowance to the officers. The details are as under:-

S.N.	Name & Rank ANO/CT	Hon/OFAPaid in 2019-20 (Rs.)	Hon/OFA paid in 2020-21(Rs.)	Total Hon/OFA paid in (Rs.)
1	Lt. Bhawana Pandey	13000	13800	26800
2	Ms. Samidha Chaudhary, CT	0	14400	14400
	Total	13000	28200	41200

Department (NCC) may either recover the Income Tax from the above officers and deposit in the Govt. account or inform the parent departments of the officials to recover the Income Tax from the above officers under intimation to audit.

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PARA:-7: Physical Verification of Stock Register.

(Audit Memo No. 06 Dated: 23.08.2022)

As per GFR Rule, 213 :-

1) Physical verification of Fixed Assets: The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

3) Procedure for Verification: (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.


ii) A certificate of verification along with the findings shall be recorded in the stock register.

iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given in Rule 33 to 38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

Test check of the MAS stock registers maintained by the office of 2, Delhi Girls battalion, NCC, Rohini, Delhi it is observed that:-

1. Physical verification of Stock Register during the audit period has not been done.
2. Stock register has been maintained in very casual manners. Stock receipt entries have not been maintained in the prescribed columns. Entries of issuance of stock also not recorded properly.
3. Department purchased 100 Cello fine ball pen vide bill No. 971 on 17.01.2019 and entry made in the stock register at page No. 160, further issued to different branches of the office and balance shown nil. Scrutiny of the record it observed that total of the issued items is 95 instead of 100, which is incorrect.
4. Scrutiny of the page No. 159 of the stock register, it observed that department has not maintained Item wise stock. Receipt of the different items recorded on the one page of the stock register and further no detail of the stock issued is found and at last balance shown nil, which is incorrect.
5. Items issued to the different branches but no indent/ receiving available in the record.
6. Non-consumable register not maintained separately. Entries of non consumable items made in the consumable registers.
7. Cutting and over writing made in the stock registers not attested by the concern authority.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.



PARA:-08 Irregularities in maintenance of Cash Book.

(Audit Memo No.10 Dated: 24.08.2022)

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: -

- (i) 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.
- (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate other than the writer of the cash book and initial it as correct.
- (iii) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month, it may be done on the first working day of the next month before making any transactions on that day.
- (iv) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realisation of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.
- (v) As per Rule-6 of R & P Rules all money received on account of revenues shall be received against a proper printed receipt i.e TR-5/GAR-6 and without undue delay be paid in Govt. account.

However, on scrutiny of Cash book of 2, Delhi Girls battalion, NCC, Rohini, Delhi, it has been observed that:-

- 1 All the day to day monetary transactions for the period 31.01.2021 not attested by the DDO concerned.
- 2 Amount deposited in Govt. Account through challans on various occasions but neither the TR-05/GAR-06 issued nor the entries recorded in the cash book.

The details is as below:-

S.No.	Challan No.	Dated	Amount(Rs.)	Purpose
01	78	25.07.2019	22500	Unspent amt of State share
02	79	27.08.2019	26024	Unspent amt of State share
03	80	17.03.2020	51657	Unspent amt of State share
04	81	31.03.2020	132598	Unspent amt of State share
05	82	21.09.2021	700	Auction money

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

PARA:-09 Non-Production of records.

(Audit Memo No. 13 Dated: 25.08.2022)

Following records is not produced before the audit for scrutiny:

1. Tuition Fee/LTC/Medical Claim Register.
2. Details of purchase of computers and their repair and maintenance files.
3. Files of condemnation/auction of items.
4. Rent /Electricity/Water/Telephone bills and their Registers.
5. Long terms / Short term advances register.
6. TR 5/ GAR 06 receipt book / register.

The above record may be produced before the next Audit for scrutiny.


(DINESHKUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIII

3

PART-III
(TEST AUDIT NOTE)

TAN:- 1 Shortcomings in maintenance of Bill Register/GAR-09.
(Audit Memo No.01 Dated: 16.08.2022)


During the test check of Bill Registers provided for the period 2019-20 to 2021-22, following shortcomings have been noticed:-

- 1 The mandatory page counting certificate is not recorded in the Bill Register on the first page which is also required to be countersigned by the DDO concerned.
- 2 Bills Registers have not been signed by the DDO during the audit period 2019-20 to 2021-22.
- 3 Particulars of every bill presented to PAO need to be entered in Column No.2 of the bill register and its net amount in Col.3. Further, these entries must be attested by the DDO at col-4 at the time of signing the bill and before presentation to PAO but it is noticed that entries have not been attested/signed by the DDO. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bills presented to PAO can be changed at any stage and possibility of errors/manipulations cannot be ruled out.
- 4 Further, the Column No. 5,6,7,8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, etc., but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
- 5 Column No. 13,14 and 15 not found filled at all, which are meant for keeping a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period.
- 6 There are number of cuttings and over-writings in the Bill Register which has also not been attested by the DDO, which is irregular.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

TAN:-2 Improper maintenance of Pay Bill Registers.
(Audit Memo No. 02 Dated: 17.08.2022)

During the test check of the PBRs maintained by the office of the 2, Delhi Girls battalion, NCC, Rohini, Delhi for the Audit period 2019-20 to 2021-22, following irregularities have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
 2. 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 PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, installment No., PAN No. etc. were also not found completely filled.
 3. 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
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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.

- 4 Monthly entries for the period 2021-22 not signed/attested by the DDO concerned.
- 5. Several cutting/over-writing made in the PBR which is required to be attested by the DDO concerned.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

Tan:- 3 Improper maintenance of Service Books.

(Audit Memo No. 04 Dated: 22.08.2022)

During the test check of Service Books, 2, Delhi Girls battalion, NCC, Rohini, Delhi, the following short comings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) Re-attestation of Bio-data

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But it has not been followed in most of the cases.

(3) Home Town

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But it has not been followed in most of the cases.

(4) CCL Account

Separate CCL Account is required to be maintained in the Service Book of the eligible employee to check the remaining balance of the leave at credit. However, on scrutiny of the Service Books of the eligible employees, it has been observed that in most of the cases it has not been followed.

(5) Entries in Service Books

In some of the cases It has also been observed that the entries of annual increment not made in the service books and in some of the cases entries made in the service books but not attested by the Head of office/DDO.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

Tan:-4 Deficiency in paid Bills/vouchers.

(Audit Memo No. 12 Dated: 24.08.2022)

According to the Instructions contained under rule 59 of the R& P Rules relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers —

- (1) Every voucher must bear a pay order signed or initiated 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.

But on scrutiny and test check of bills/vouchers it has been noticed that vouchers have not been stamped as paid and cancelled in accordance with the aforesaid instructions.

Reasons of the above may be elucidated to Audit. The HOO/DDO is therefore requested to follow the instructions as per R & P Rules cited above.


(DINESH KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXIII