

5574

**DIRECTORATE OF AUDIT: GOVERNMENT OF N.C.T. OF DELHI**  
**4<sup>TH</sup> LEVEL, C-WING, DELHI SECTT, I.P. ESTATE, NEW DELHI-110002**

**Sub: - Audit report of Commanding Officer-3, Delhi Battalion NCC, Arab Ki Sarai, ITI Campus, New Delhi-110013 for the period 2017-18 to 2019-20.**

**INTRODUCTION**

The internal audit on the accounts of the office of Commanding Officer-3, Delhi Battalion NCC, Arab Ki Sarai, ITI Campus, New Delhi-110013 for the period 2017-18 to 2019-20 was conducted by field Audit Party No- XVII headed by Shri Rajpal Singh, IAO; Smt. Pooja Sehgal, AAO; and Sh. Balkishan Shishodia, ASO. The audit was conducted during 23.07.2020 to 20.07.2020 (07 working days).

**AIMS AND OBJECTIVE OF THE DEPARTMENT**

This office is under the administrative control of NCC Directorate, Delhi and supervised by the NCC Gp HQ 'C'. The main object of this unit is to impart training to NCC cadets to develop in them the leadership, spirit the corps and ideals of service. Presently, the unit has the coverage in 03 colleges and 28 schools.

**HOD/H.O.S/D.D.O's/CASHIERS**

The following officials have served as HOS/HOO/DDO/Cashier during 2017-18 to 2019-20: -

**Head of Office/DDO**

S.NO	Name of the Officer	Designation	Period	
			From	TO
1.	Lt. Col. A K Shukla	Head of Office/DDO	01.04.2017	31.03.2018
2.	Col. Manish Prasad	Head of Office/DDO	01.04.2018	31.03.2020

**Cashier**

S.No.	Name of the Officer	Designation	Period	
			From	TO
1.	Smt. Saraswati	ASO	01.04.2017	Till date

H2

54/c

**2017-18 to 2019-20**

<b>Year</b>	<b>Budget Allotted</b>	<b>Expenditure incurred</b>
2017-18	74,85,446	73,87,759
2018-19	52,29,434	50,26,734
2019-20	79,32,423	77,99,819

**Statutory Audit**

Statutory audit of Commanding Officer-3, Delhi Battalion NCC, Arab Ki Sarai, ITI Campus, New Delhi-110013 has not been conducted by AGCR.

**Vacancy Statement**

<b>S. No.</b>	<b>Name of Post</b>	<b>No. of Posts Sanctioned</b>	<b>Filled</b>	<b>Vacant</b>
1.	Group-A	0	0	0
2.	Group-B	01	01	00
3.	Group-C	10	03	07
	<b>TOTAL</b>	<b>11</b>	<b>04</b>	<b>07</b>

**Maintenance of Records**

The maintenance of records of Commanding Officer-3, Delhi Battalion NCC, Arab Ki Sarai, ITI Campus, New Delhi-110013 for the period 2017-18 to 2019-20 was found satisfactory subject of observations made in current audit report.

BY

2

12

53/c

**FORM-II M-8**  
(Referred to in Para 3.7.2)

Verification note on the compliance of old audit report of accounts Commanding Officer-3, Delhi Battalion NCC, Arab Ki Sarai, ITI Campus, New Delhi-110013 for the period 2010-11 to 2016-17.

**(A) Old Audit Report (Details of old paras settled)**

S. No.	Year	Para No.	Subject	Reason for Settlement/ Non settlement of para	Remarks																								
1.	2010-2017	1	Less deduction of DGEHS contribution amounting to Rs.9595/-	Recovery from following has been made:-	Partly settled 1/2 in old Para b/c 3/4 in old Para b/c 5/8 b/c in old Para b/c 7/11 in old Para b/c																								
				<table border="1"> <thead> <tr> <th>S. No. in the list</th> <th>Name</th> <th>Amt. To be recovered</th> <th>Amount recovered</th> </tr> </thead> <tbody> <tr> <td>4</td> <td>Ravinder Khatri</td> <td>95/-</td> <td>95/-</td> </tr> <tr> <td>6.</td> <td>Rajesh Kr. Bhardwaj, LDC</td> <td>95/-</td> <td>95/-</td> </tr> <tr> <td>8.</td> <td>Manoj Kumar</td> <td>198/-</td> <td>95/-</td> </tr> <tr> <td>10.</td> <td>Shailesh Kumar, UDC</td> <td>7075/-</td> <td>7075/-</td> </tr> <tr> <td colspan="2">Total</td> <td></td> <td>7,455/-</td> </tr> </tbody> </table>		S. No. in the list	Name	Amt. To be recovered	Amount recovered	4	Ravinder Khatri	95/-	95/-	6.	Rajesh Kr. Bhardwaj, LDC	95/-	95/-	8.	Manoj Kumar	198/-	95/-	10.	Shailesh Kumar, UDC	7075/-	7075/-	Total			7,455/-
				S. No. in the list		Name	Amt. To be recovered	Amount recovered																					
				4		Ravinder Khatri	95/-	95/-																					
				6.		Rajesh Kr. Bhardwaj, LDC	95/-	95/-																					
				8.		Manoj Kumar	198/-	95/-																					
10.	Shailesh Kumar, UDC	7075/-	7075/-																										
Total			7,455/-																										
2.	2010-2017	2	Less deduction of UTGEIS subscription from the salary	Recovery of Rs.420/- has been made	Settled 1 b/c 2 5/6 b/c																								

**(B) Details of Old Recovery**

S. No.	Year	Para	outstanding Recovery	Amount Recovered	Balance to be recovered
1	2010-2017	1	9,595/-	7,455/-	2,140/-
2.	2010-2017	2	420/-	420/-	NIL

*Ok*

*2*

*KZ*

52/c

**FORM-II M-8 (Referred to in Para 3.7.2)**

Verification note on the compliance of old audit report of accounts of Commanding Officer-3, Delhi Battalion NCC, Arab Ki Sarai, ITI Campus, New Delhi-110013 for the period 2010-11 to 2016-17.

The outstanding objections pertaining to the old inspection reports on the accounts were discussed with Head of Office.

S.No.	Period of Audit	Para No.	Brief particulars of the objection	Total Recovery	Amount recovered	Balance recovery
1.	1977-79	1	Non - adjustment of TA Advance	450	NIL	450
2.	1977-79	2	Non - recovery of Rs.104/- on account of Trunk Call Charges	104	NIL	104
3.	1980-85	3	Cash Book	0	NIL	NIL
4.	1985-87	4	Contingent Vouchers - Repair of Chairs.	0	NIL	NIL
5.	2005-2007	1	Irregular Expenditure worth Rs. 418725/- in violation of GFRs	0	NIL	NIL
6.	2005-2007	2	Irregularities in the Washing Allowance Bills.	0	NIL	NIL
7.	2005-2007	3	Irregularity in the refreshment Bills.	0	NIL	NIL
8.	2005-2007	4	Taxable honorarium paid to ANOs.	0	NIL	NIL
9.	2005-2007	5	Non-compliance of Hon'ble High Court Order - in r/o Government accommodation illegally occupied by Smt. Guddo, Sweeper.	0	NIL	NIL
10.	2005-2007	6	CACT - Summer Camp 2006 - Kufri (Shimla - 08.06.06 to 19.06.06	0	NIL	NIL
11.	2005-2007	7	Republic Day Camp - RDC 2006 (Line & Flag area)	0	NIL	NIL
12.	2005-2007	8	Misuse of 3 Ton Vehicle	0	NIL	NIL
13.	2005-2007	9	Contingency Bills	0	NIL	NIL
14.	2005-2007	10	Recovery of Licence Fees.	0	NIL	NIL
15.	2005-2007	11	Non-production of Records.	0	NIL	NIL
16.	2008-2010	1	Irregular Camp Expenditures	1,966	NIL	1,966
17.	2008-2010	2	Cash Book	0	NIL	NIL
18.	2008-2010	3	Excess reimbursement of residence telephone bill	6,808	NIL	6,808
19.	2008-2010	4	Contingency	1,028	NIL	1,028

HC

511C

20.	2008-2010	5	Non-utilization of imprest money for past several years	0	NIL	NIL
21.	2008-2010	6	Non-production of Records (NPR)	0	NIL	NIL
22.	2010-2017	1	Less deduction of DGEHS contribution	9,595	7,455/-	2,140/-
23.	2010-2017	2	Less deduction of UTGEIS subscription from the salary	420	420/-	NIL
24.	2010-2017	3	Short recovery of TDS	6,400	NIL	6,400
25.	2010-2017	4	(A) Discrepancies in maintaining Cash Book (B) Opening of Current Account in SBI, Nizamuddin	0	NIL	NIL
26.	2010-2017	5	Discrepancies in conducting International Yoga Day on 21.06.2015	0	NIL	NIL
27.	2010-2017	6	Non disposal of surplus/obsolete items amounting to Rs. 144423/-	0	NIL	NIL
28.	2010-2017	7	Delay in submission of adjustment bills and remittance of balance amount	0	NIL	NIL
29.	2010-2017	8	Non production of records	0	NIL	NIL
			<b>TOTAL</b>	<b>26,771/-</b>	<b>7,875/-</b>	<b>18,896/-</b>

5014

HKA-1  
1977-79

It was pointed out in para 7 of the audit observations report for 1976-77 that advances of TA/DA drawn by various officials were not adjusted for a quite long time. On examination of shown records in this regard it was found that though the T.A. bills were submitted by the officials concerned but TA/DA advances were not adjusted from the bills submitted by them and full payment of the T.A. claims were made to them. However, at the later stage when the irregularity came to notice the TA/DA advances were recovered from the officials concerned and were credit to the Govt. The TA/DA advances in the following cases had not been recovered though the officials have already drawn the TA Claims long back.

		Date of payment	Amount
1.	TA Advance	24.9.73	100/-
	Basil Lal Driver		
2.	-do-	4.12.75	150/-
	-do-		
3.	-do-	7.5.76	200/-
	Mikki Ram Chowkdar		

(a) Non adjustment of TA advances from T.A. claims is a very serious irregularity and is constructed as temporary embaslement on the part of the officials concerned and a serious lapse on the part of the Administration. This may please be looked into and action taken as per rules and compliance reported to Audit.

(b) The grant of T.A. advances to various officials was not sanctioned by the competent authority before making payment. On the other hand these are paid as a matter of routine. This is quite serious irregularity and needs to be elucidated. In future no T.A. advances may be paid unless prior sanction of the appropriate competent authority is obtained.

PARA 2  
1977-79

Para 2 For recovery of Rs. 104/- on account of Trunk Call Charges.

A telephone bill for Rs. 104/- was received from the Telephone Department indicating that a trunk call made from telephone No. 612215 on 21.4.77. The bill was paid by the Department on 2.11.77 vide contingent bill No. III and no entry in respect of the above trunk call was found noted in the above Telephone Register. Therefore the amount for which the trunk call was booked and the official who booked the call could not be verified.

The Delhi Telephone Department may be

PARA 2

The Delhi Telephone Department  
 was asked to furnish the information  
 in respect of the above named other  
 responsible for making the trunk call and  
 he asked to refund the amount under intima-  
 tion to audit. Circumstances under  
 which payment of the above bill was made  
 in Telephone Register may also be enu-  
 merated to audit.

In future while booking a trunk call  
 the following information may be detailed  
 in the register.

1. purpose of Trunk Call
2. place for which booked
3. Name of the official booking the call.
4. particulars of payment made in respect  
of each call if made in connection  
with the matter other than official.
5. Counter signature of responsible officer.

Para 1 (9)

Date binding and the name of DACREI New Delhi

Appendix - para 1

Cash Book

Large amount of un-disbursed balance  
 Rs. 1,42,806.11 was shown as on  
 31.3.75. As per rules cash should be drawn as  
 and when required drawl of amount in anticipation  
 is irregular.

The acquittances in respect of the  
 following payments were not shown to audit  
 while conducting audit for the period from  
 75-76 to 78-79 as pointed out in para 1 of  
 the inspection report for that period.

Date of payment	Amount	Particulars
2.5.75	693.00	Washing allowance paid to NCC cadets of GHSS Malaya Hqr.
25.9.75	72.75	Washing allowance paid to NCC cadets
15.10.75	172.00	Washing allowance paid to 4 Cadets.

These acquittances were not shown  
 during current audit. The same are shown  
 to audit now.

PARA 3

Contingent Voucher

Repairs of chairs etc

Page (4)

55/c

As already vide Para 9 (1) of IAR 1979-80 that the work of repairing of chairs is to be got done from the T.C.P.C. of the local village panchayat. Deptt. of the fact the work of repairing has been got done from the local market as shown below.

This practice may therefore please be stopped forth with immediately. The necessity to work from locally available Chair repairing of chairs may be resumed and account may be made in detail.

Cd/10 dt 26.06.79 R. 1st

Cd/10 dt 26.06.79 R. 2nd

Cd/10 dt 26.06.79 R. 3rd

Maintainance



M71C

**PART - II (B) : OBSERVATIONS**  
(The current audit period was effective reduced to the period of 2000-01 ; 2005-06 & 2006-07)

Pages 5  
(5)  
32-54

5

**PARA - 1 : Irregular expenditure worth Rs.418725/- in violation of GFRs** (Reference Audit Memo no.18 dated 09.10.07)

During the test-check of contingent bills for the audit period of 2005-07, it was noticed that an advance of Rs.393750/- was drawn from PAO vide bill no.ACB-79 dated 0.01.07 for making payment to M/s Creations against their bill no 37 dated 10.12.06 (photocopy enclosed as Annexure-1/Para-1) on account preparation of model named 'India Corner RDC-07' at DGNCC camp site and subsequently an additional amount of Rs.24975/- was drawn from PAO vide CB-101 dated 09.02.07 against the bill no 851 dated 10.01.07 preferred by M/s Hriday Goyal & Co (photocopy enclosed as Annexure-2/Para-1). Totaling the expenditure to the tune of Rs.418725/-. In the instant case, following irregularities were noticed during the test-check of the documents relating to the aforesaid expenditure :-

1. No proper formation of purchase committee - Sanction of the competent authority for formation of purchase committee were not obtained. Only one-man committee consisting of CO, 3 Delhi Bn had decided all the matters for this purchase, which is irregular and in violation of GFRs ;
2. Rates enquiry not letter sent - Standard procedure of sending letters enquiring rates and other details of items to be purchased like numbers, specifications, size, etc were not issued while calling quotations; which is irregular and in violation of GFRs. ;
3. Quotations not received in sealed covers - Since the expenditure involved was more than Rs.2 lakhs, quotations in sealed covers from reputed firms were not found obtained, which is irregular and in violation of GFRs. ;
4. Work awarded to a non-registered firm - Work worth Rs.393750/- was awarded to M/s Creations, 17, Chanan Singh Park, Kirby Place, Delhi Cantt.-10, who is not a registered dealer, which is irregular. Whereas M/s Hriday Goyal & Co. who quoted the price of Rs.395000/- for the work was a registered dealer. Reasons for not preferring a registered dealer over the unregistered dealer, who quoted just Rs.1250/- above the L1 be explained.
5. Bill preferred by L2 but payment was actually made-to and received-by L1, showing unsolicited connivance between the Unit, L1 and L2 - Subsequently the additional work of India Corner RDC-07 amounting to Rs.24975/- was given to M/s Hriday Goyal & Co. without calling any quotations from the market, which is irregular.

Further, it was noticed that although bill was raised by M/s Hriday Goyal & Co. vide their bill no.851 dated 10.01.07 (photocopy enclosed as Annexure-2/Para-1) but the payment was actually released to M/s Creations against their receipt no.NIL dated NIL, which is irregular.

Both receipts of Rs.393750/- (photocopy enclosed as Annexure-3/Para-1(5)) and Rs.24975/- (photocopy enclosed as Annexure-4/Para-1(5)) were found issued by the same person, which is grossly irregular.

Hence, it is proved that both the firms L1 & L2, i.e., M/s Creations and M/s Hriday Goyal Co. were owned by one person and the quotations collected were fictitious. Hence, all documents claiming to be part of observance of codal formalities are automatically invalid and were obtained just for name-sake. Awarding work to such contractor directly amounts to unduly favoring the contractor for reasons best know to the Unit, which needs detailed inquiry.

461 C

6. **No work-order issued** – Order detailing the terms and conditions of the work to be done were not found issued to the successful bidder regarding the work to be executed.
7. **No periodic inspections done** – Periodic inspection report (at different intervals or before delivery of the product) of the progress of work of Rs.393750/- was also **not** found in the file.
8. **Item not taken in stock** – Stock entry of the model was not made in the Stock Register. Reasons for non-entry of such valuable items be explained to audit. Neither the model has been kept in the Unit for cadets viewing nor the current whereabouts of the item costing Rs.418725/- is known to the office. Reasons for such major lapse may be elucidated.

Hence, purchases against both the sanctions were invalid and made in gross violations of GFRs. The matter involving Rs.418725/- needs to be investigated and responsibility for the lapse against the erring official be fixed. Further, the said purchases may also be got regularized under the approval of Finance Department, GNCTD. **Encl : As stated (4)**

**PARA - 2 : Irregularities in the Washing allowance bills**

(Reference Audit Memo no.24 dated 11.10.07 and reminder memo no.13 dated 05.10.07)

1. During the test-check of vouchers of Washing Allowances vis-a-viz Enrollment Forms of the cadets, it has been observed that signatures of most of the cadets on their Enrollment Forms appears to be different than those available on the acquittance roll, which needs elaborate elucidations. Innumerable cases were noticed, out of which few cases though not exhaustive (only 25, i.e., 5 each from few institutions) to prove the point are as illustrated below :-

S. No	Name of School	Name of cadet	Enrollment No	Amt paid (Rs.)
1	RSBV, Kalyanpuri	Durgesh Kumar	5001	60/-
2	---- do ----	Vickey	5011	60/-
3	---- do ----	Manoj	5020	60/-
4	---- do ----	Pinku Kumar	5046	60/-
5	---- do ----	Prayag Dutt Joshi	5100	60/-
6	RSBV, West Vinod Nagar	Pankaj Dubey	4218	60/-
7	---- do ----	Intiya Ali	4764	60/-
8	---- do ----	Raj Kumar	4241	60/-
9	---- do ----	Sachin Kumar	4233	60/-
10	---- do ----	Ravinder	4260	60/-
11	RSBV, Kalyan Vas	Tinku Kumar	4104	60/-
12	---- do ----	Sandeep Gautam	4125	60/-
13	---- do ----	Nitin Sharma	4150	60/-
14	---- do ----	Sunny Prakash (in this case even the receiving signature was that of Suraj)	4153	60/-
15	---- do ----	Rakesh Kumar	4176	60/-
16	Delhi Kannada School, Lodhi Estate	Arvind Bhardwaj	3	60/-
17	---- do ----	Ronnik Basista	25	60/-
18	---- do ----	Pradeep Kumar	50	60/-
19	---- do ----	Salman Khan	51	60/-
20	---- do ----	Varun Kumar	55	60/-
21	RSVB, Pkt-B, Mayur Vihar-II	Deepak	46007	60/-
22	---- do ----	Satya Prakash Singh	46027	60/-
23	---- do ----	Deepak Kumar	46032	60/-
24	---- do ----	Gaurav Bhati	46054	60/-
25	---- do ----	Amit Sarkar	46079	60/-

45/2

Handwritten initials and a circled number '7'.

It may be explained as to how payments against indifferent signatures have been made. Matter needs to be investigated as payments have been made against doubtful signatures and reasons for such lapse be intimated to audit.

- 2. It was also noticed that none of the enrollment forms were signed by the CO of the unit. Without the signature of the CO, the enrollment of the cadet itself becomes invalid. Reasons for non-approval of enrollment form by the CO may be elucidated.

Para-7

7

**PARA - 3 : Irregularity in the refreshment bills**

(Reference Audit Memo no.23 dated 11.10.07)

During test check of the bills for the audit period 2005-07, following irregularities were noticed in the refreshment bills :-

S. No	Year	Bill No	Bill Dated	Bill Amt	Senior Division			Junior Division			Total (8+11)
					Total institutions	Total parades	Refreshment paid	Total institutions	Total parades	Refreshment paid	
1	2006-07	138	19.03.07	313428	4	160	65040	21	993	174978	240018
2	2005-06	113	07.03.06	421068	2	41	41220	20	635	279768	320988
3	2005-06	115	09.03.06	81354	4	7	10536	22	103	44988	55524
4	2005-06	134	22.03.06	25137	2	32	15335	2	28	5322	20657
											637187

- Actual attendance of the cadets not shown** - In the aforesaid bills column detailing the actual attendance of the cadet for parades were not shown, which is irregular. In the absence of that vital information the correctness of expenditure incurred on account of refreshment could not be verified. The same may be shown to audit for further scrutiny.
  - Payment made without suppliers bills** - The bills of the claimant-vendor supplying the aforesaid refreshment were not found attached with the bill by the Unit, which is irregular. Reasons for incurring expenditure without the basic document of the vendor's bill is in gross violation of the rules and need elucidation.
  - No codal formalities shown** - Documents relating the observance of codal formalities regarding selection of the vendors for supplying of refreshment were not made available to audit. The same may be traced and shown to audit for further scrutiny.
  - No certificate quality of food served** - There was no certificate of the competent authority regarding the quality of food supplied, which is irregular. Reasons for the same may be elucidated.
  - No acknowledgement regarding receipt of payments** - Payments are being made to the ANOs of the school instead of the supplier concerned. Acknowledgements confirming the receipt of the aforesaid disbursed amount to the supplier were neither attached with the bill nor were made available to audit. The same may be traced and shown to audit.
- In view of the above irregularities, the expenditure incurred is not in order and needs regularization from the HoD, under intimation to audit.

Para-8 (8) (372) 51  
+78/L

**PARA - 4 : Taxable honorarium paid to ANOs**  
(Reference Audit Memo no.22 dated 11.10.07)

During test check of the bills for the audit period 2005-07, it was noticed that neither TDS was not deducted at source nor their DDOs were duly informed regarding deduction of tax on account of Honorarium paid to ANOs :-

1. **2005-06** - While test-check, few cases amounting to Rs.157376/- came to notice regarding payment of honorarium to ANOs during 2005-06 - as detailed in Annexure-5/Para-4(1).
2. **2006-07** - Similarly, few cases amounting to Rs.45227/- also came to notice regarding payment of honorarium to ANOs during 2005-06 - as detailed in Annexure-6/Para-4(2).

Para-9 (9)

**PARA - 5 : Non-compliance of Hon'ble High Court Order - in r/o Government accommodation illegally occupied by Smt Guddo, Sweeper** (Reference Audit Memo no.15 dated 08.10.07)

During scrutiny of the Personal File and related records of Smt.Guddo, Sweeper, it was noticed that there has been a court proceeding in respect of the Government accommodation no.E-13/Type-I, Behind GB Pant Hospital, ND occupied by Smt.Guddo, Sweeper. Brief facts ascertained from the documents found were as under :-

1. **Judgment of Hon'ble High Court Order** - As per letter bearing no.F.1(E-13)/Type-I/MC/EC/18716 dated 27.10.05 (copy enclosed) issued by the Admn Officer (Estate), Maulana Azad Medical College, Estate Cell, 2 Bahadur Shah Zafar Marg, New Delhi-02, it was ascertained that Hon'ble High Court of Delhi passed a Judgment in the case of WP(C)/No.5023/2002 titled as "Smt.Guddo V/s the Medical Superintendent & Others" in which the occupation of the aforesaid Government accommodation by the family members of Sh.Ram Prashad was declared illegal and contrary to the Allotment Rules. Consequently, orders were passed to recover normal license fee and water charges from the date of death of Sh.Chiranjivir (Late H/o Smt.Guddo), i.e., w.e.f 25.10.98 till date of vacation of accommodation by the illegal occupants, namely Smt.Guddo, daughter-in-law of Sh.Ram Prasad.
2. **Outstanding recoveries** - In the aforesaid letter recoveries to be made as per their office records, were as under :-
  - (a) **Market Rent** :-
    - (i) @ Rs.364/- per month w.e.f. the date of cancellation of Govt accommodation, i.e., 01.06.1988 to 31.03.1992;  
(i.e., 3yrs 9mths 30days -or say - 46mths x Rs.364 = Rs.16744/-)
    - (ii) @ Rs.1086/- per month w.e.f. 01.04.1992 to the date of death of Sh.Chiranjivir, i.e., 24.10.1998.  
(i.e., 6yrs 6mths 23days -or say - 78mths x 1086=Rs.84708 + 1086/30 x 23days=832.6 = Total=Rs.85541/-)
  - (b) **Licence Fees** (as per the direction of Hon'ble High Court, Delhi) :-
    - (i) From the date of death of Sh.Chiranjivir, i.e., 24.10.1998 to 30.06.1999 @ Rs.22/- p.m. ;  
(i.e., 8mths 6days -or say - 8mths x Rs.22=Rs.176 + 22/30 x 6days=4.40 = Total=Rs.181/-)
    - (ii) 01.07.1999 to 31.03.2001 @ Rs.26/- p.m. ;  
(i.e., 1yrs 8mths 30days -or say - 21mths x Rs.26 = Rs.546/-)
    - (iii) 01.07.2001 to 30.06.2004 @ Rs.30/- p.m. ;  
(i.e., 2yrs 11mths 30days -or say - 36mths x Rs.30 = Rs.1080/-)
    - (iv) 01.07.2004 to the date of vacation @ Rs.36/- p.m. (date of vacation is assumed here as 31.10.07 for calculation)  
(i.e., 3yrs 3mths 30days -or say - 40mths x Rs.36 = Rs.1440/-)

M3/C

30  
31  
+777/C

(c) Water Charges :-

From the date of death of Sh.Chiranjivir. i.e., 24.10.1998. to the date of vacation @ Rs.10/- p.m. (date of vacation is assumed here as 31.10.07 for calculation)  
(i.e., 9yrs 8days -or say - 108mths x Rs.10=Rs.1080 + 10/30 x 8days=2.67 = Total=Rs.1083/-)

3. Charging of Market Rent - Further, as per another letter (a memorandum) bearing no.F.1(E-13)/T-II/MC/EC/4993 dated 20.03.06 (copy enclosed) issued by the Admn Officer (Estate) to Smt.Guddo, it was ascertained the allotment of the said Government accommodation was canceled and market rent was imposed to the tune of Rs.4055/- p.m. with effect from the date of issuance of this memorandum - (date of vacation is assumed here as 31.10.07 for calculation) - (i.e., 1yrs 7mths 11days -or say - 19mths x Rs.4055=Rs.77045 + 4055/30 x 11days=1486.83 = Total=Rs.78532/-)
4. Request of the respondent for regularization of the quarter in her favour - In reply, Smt.Guddo had informed the Admn Officer (Estate) that she had been appointed as Sweeper in 3 Delhi Bn, NCC Department, GNCTD and had requested to allot the abovesaid Government accommodation in her name. No further communications on the subject was found in the file.
5. Recovery of Rs.8702/- made by this Unit - On subsequent scrutiny of her PBR page no.195, it was noticed that the official is neither being paid HRA nor any Licence Fees recovery was being made from the official. Instead a recovery is being made with the remark - "Overpayment recovery of Rs.8702/- in 9 installments. 8 of Rs.1000/- each and last of Rs.702/-" - w.e.f.Mar'07 to Oct'07. Orders showing reasons and calculations of the aforesaid recovery of the overpayment were not made available to audit.

Since the accommodation has so far not been allotted in favour of Sm.Guddo till date by the Estate Officer, Maulana Azad Medical College till-date, an amount of approximately Rs.176445/- (16744+85541+181+546+1080+1440+1083+78532-8702=176445) stands to be recovered from the Smt.Guddo, Sweeper - in compliance to the judgment passed by the Hon'ble High Court of Delhi and subsequent orders passed by Admn.Officer (Estate), MAMC, ND.

Non-compliances to judgment passed by the Hon'ble High Court of Delhi directly amounts to contempt of court. Reasons for non-recovery of the amount from the official may be intimated to audit and the final status of the case may be obtained from the Admn Officer (Estate), Maulana Azad Medical College, Estate Cell, 2 Bahadur Shah Zafar Marg, ND-02 at the earliest and necessary action may be taken accordingly.

10 (33) 30 44 176/4

10

10-50

**PARA - 6 : CATC - Summer Camp 2006 - Kufri (Shimla) -**  
**08.06.06 to 19.06.06** (Reference Audit Memo no.1 dated 09.10.07)

During test check of the bills of the aforesaid summer camp held within the audit period 2005-07, following irregularities were noticed :-

1. **Irregularities in purchase of perishable goods** - It has been observed that the following purchases amounting to Rs.31060/- were made from M/s Sanjay Bakers & Confectioners, 3-6, Gopinath Bazar, Delhi Cantt, Delhi-60 whereas camp was being conducted at Kufri (Simla) from 08.06.06 to 19.06.06 :-

S.No	Bill No	Bill date	Items purchased	Amount	Total Amount
1	604	07.06.06	Band (187) Apple juice (63)	Rs.1122/- Rs.4410/-	Rs.5532/-
2	608	09.06.06	Band (473) Apple juice (157)	Rs.2838/- Rs.10990/-	Rs.13828/-
3	1847	09.06.06	Fruity (650) Biscuit (1300 pkts)	Rs.5850/- Rs.5850/-	Rs.11700/-

In the instant case, following points needs elucidations :-

- (i) Why the aforesaid perishable purchases were made from Delhi, when the camp was being conducted at Kufri (Shimla) at a distance of more than 300 KMs from Delhi ? Justify.
  - (ii) What codal formalities were followed while making the purchases as per GFRs which compelled the Camp Commandant to make purchases from Delhi instead of Simla ? Show proofs.
  - (iii) What is the justification of purchasing only 187 Bands on 07.06.06 and 473 Bands on 09.06.07, when around 650 cadets and about 50 ANOs, Pl staff & Civilians were attending the camp ? How the distribution was made ? Clarify.
  - (iv) Why apple juice costing Rs.15400/- was purchased from Delhi at a higher rate, when the same is available in Shimla itself at much cheaper price, being a producer State of apple and its products ? Clarify.
  - (v) No stock entry registers was shown in this regard, despite repeated reminders. Reasons for the same be explained.
2. **No stock entry of items purchased** - Purchased 50 buckets @ Rs.12/- each for Rs.600/- from M/s Vishal Crocker House (CM No.2169 dated 02.06.06). Items being of permanent nature should have been transferred to the Stock Register of this Unit. But items have not been transferred in the permanent Stock Register, which is irregular. Needful be done, under intimation to audit.
3. **Doubtful expenditure during CATC 06 camps -**

- (a) **Camp undergoing in Shimla ; but bill shows expenditure incurred in Delhi, Kalka, Chandigarh, Noida, Ambala** - The following POL bills were shown as expenditure under the POL head for the camp held during the period 08.06.06 to 19.06.06 :-

S.No	Name of the filling Station	POL qty	Vehicle No.	Amount
1	M/s Shiv Filling Station, Delhi By-pass, GT Karnal (CM - 68066 dated 09.06.06)	31 litres	99B070814K	Rs.1467.54
2	M/s Super Service Station, Kalka Chandigarh, (CM - 62029 dated 10.06.06)	29-44 litres	99B070814K	Rs.1400.00
3	M/s Noida Automobiles,	23-24 litres	99B070814K	Rs.1175.00

41/c

31 29 175/c

	South Noida (CM - 53577 dated 11.06.6)			
4	M/s Saran Motors Ltd., Bhikaji Cama Place, New Delhi (CM - 396 dated 12.06.06)	30 litres	99B070814K	Rs.1425.30
5	M/s Mohinder Singh & Sons Ambala City	25 liters	(No vehicle no. recorded)	Rs.1186.00
			<b>Total</b>	<b>Rs.5479.00</b>

In this context, the following points needs to be justified

- (i) When camp was being conducted at Kufri (Shimla) from 08.06.06 to 19.06.06, how the POL was drawn from various stations situated in Delhi, Kalka, Chandigarh, Noida, Ambala ? Justify.
- (ii) Log Books of the vehicle, which has not been produced to audit be submitted to next audit for scrutiny.

(b) **Vehicle number not mentioned in the bills against the POL purchased** - In addition to vouchers marked New Gypsy, POL amounting to Rs.10573/- without any vehicle number mentioned in the POL cash memos issued by the filling stations have been charged :-

S.No	Name of the filling Station	Bill No.	Bill date	Bill amount
1	M/s Mohinder Singh & Sons Ambala City	1195	08.06.06	Rs.1186.50
2	M/s D D Mehta, Sanjoli, Shimla	37646	09.06.06	Rs.1219.50
3	M/s The Kailash Zila Sehkar Samiti, Dhali, Shimla	1871	09.06.06	Rs.1001.10
4	M/s Himachal Filling Stations, Dhali, Shimla	17745	11.06.06	Rs.1915.20
5	M/s Anup Service Station, Shimla	D13020	15.06.06	Rs.1221.25
6	M/s The Kailash Zila Sehkar Samiti, Dhali, Shimla	1030	16.06.06	Rs.1219.50
7	M/s D D Mehta, Sanjoli, Shimla	37942	17.06.06	Rs.1317.06
8	M/s D D Mehta, Sanjoli, Shimla	36887	19.06.06	Rs.1493.40
		<b>Total</b>		<b>Rs.10573.41</b>

None of the vouchers have been entered into the POL stock register. It needs to be elucidated as to how the POL drawn was utilized during the camp. Reasons for not entering the same in stock registers be given.

- (c) **Camp undergoing in Shimla ; but expenditure incurred in Delhi** - An expenditure of Rs.6900/- was made on account of washing/dry-cleaning of 100 bed sheets and 118 blankets paid to M/s Ramesh Kumar, Jangpura, New Delhi (B.No.627 dated 20.06.06). In the instant case, following points needs elucidations :-
- (i) When camp was conducted at Kufri, how the expenditure was made at Delhi ? Justify.
  - (ii) What was the justification of issuing logistics to the cadets/staff, when every person had to carry his own beddings ? Clarify.
  - (iii) Why the charges were not met by the users themselves ? Explain.
- These points need to be justified.

Para-11 (11) 123 42 174/c

**PARA - 7 : Republic Day Camp - RDC 2006 - (Line & Flag area)**

(Reference Audit Memo no.20 dated 11.10.07)

During test check of the bills of the aforesaid summer camp held within the audit period 2005-07, following irregularities were noticed :-

- 1. Irregular payment on account of washing** - As per Washer-man payment Vr.No.1, two Washer-man named Mr.Ravinder Singh and Mr.Harish Kumar were deployed during the camp period from 31.12.05 to 30.01.06 (31 days) @ Rs.250/- each per day. Total payment of Rs.15500/- was made for services rendered. In addition to above a payment of Rs.8670/- was made to M/s Ramesh Kumar, Dry Cleaners against their bill no.273 dated 01.02.06 for washing of dress materials (Coat, Bed-sheet, Khaki dresses, etc.).

It may be elucidated to audit as to :-

- (a) What formalities as per GFRs were completed before engaging the Washer-man on daily wages ; since total expenditure was exceeding Rs. 15000/- ? Show proofs.
- (b) Why the washer-man (an unskilled worker) was paid Rs.250/- per day, which is much than the minimum rates of wages of Rs.135.25 per day as approved by the Labour Department, GNCTD ? Justify.
- (c) When two daily wagers were already employed for the purpose, why the washing was got done through different agency ? Explain.

Since payment to Washer-man has been made at higher rates than the approved rates, the matter needs regularization with the approval of Finance Department, GNCTD alongwith the regularization of additional payment of Rs.8670/- made to the firm.

- 2. Irregular purchase of food items** - A payment of Rs.785/- was made to M/s Arun Chopra, Star Caters, Gurudwara Road, Mohan Garden, New Delhi-59 on account of serving 100 Tea, 20 plates Pao-bhaji, 20 plates Channa-bhatura, 3 Coffee, 2 plate Chole-bhature and one milk bottle. The following points needs to be explained as to :-

- (a) When camp was being conducted at Garison Ground, why the cadets had gone to a residential colony caterer and that too at a distance of more than 10 KMS from the camp-site? Purpose of visit to a residential colony be explained to audit.
- (b) Why refreshments/snacks were served to only 46 cadets out of 104 cadets to whom tea/coffee/milk was served ? Clarify.
- (c) When all messing/refreshment arrangement is made in the camp for which a handsome amount is provided by the Government, why snacks from outside and that too from a common eating place were given to cadets putting cadets to health hazards ? Justify.

Para-12 (12)

**PARA - 8 : Misuse of 3 Ton vehicle**

(Reference Audit Memo no.17 dated 09.10.07)

During test-check of records for the audit period 2005-07, following irregularities were noticed in the usage of 3 Ton vehicle bearing no. 99D1178894 (Eicher) of the Unit :-

- 1. Being used for distribution of daks** - It was noticed that aforesaid vehicle, being 3-Ton 4-wheeler, was being used extensively for the trivial matters like distribution of daks, which is irregular and amount to unjustified expenditure costing the State-exchequer heavily. Since the milage per litre run by the vehicle is around 7 KMS per litre, it will be more economical if public conveyance is used for such purposes. Further, such journeys performed for distribution of daks may be got regularized from the next higher authority..



(27) 32 46  
173/c

- Unjustified expenditure on repair of vehicle** - During the year 2005-07 an expenditure of Rs.20000/- + Rs.8958/- + Rs.14161/- (totaling Rs.73124/-) was made on repairing of vehicle. During March'07, payment of Rs.8408/- and Rs.8329/- (totaling to Rs.16647/-) was made to M/s Chaudhary Automobiles. But from the Log-books/bills, it could not be ascertained on which dated the vehicle was got repaired as the vehicle was being continuously used for administrative and other duties regularly during March'07. Hence expenditure of Rs.16647/- needs to be justified.
- Vehicle running on unchecked average of the vehicle** - No KPL (Kilometer Per Litre) was checked from the workshop annually. Under such conditions average KMs run @ 7 KMs per litre is not beyond doubt. Unit must get the KPL checked on six monthly basis from EME workshop and such related documents monitored thoroughly for attaining maximum economy on POL and may also be shown to next audit.
- Difference KMs on the same routes** - Distance run by the vehicle in a particular date is not shown correctly as difference KM run on the same route have been shown as under :-

S. No	Date	Journey performed	Mileage	Remark
1	15.04.05	4 Delhi Bn NCC GP HQ 'C' and back	32 KMs	One side journey upto Gp HQ 'C' is approximately 08 KMs from this Unit
	21.04.05	4 Delhi Bn NCC GP HQ 'C' and back	24 KMs	
2	02.10.05	4 Delhi Bn Delhi Cantt and back	48 KMs	Please of visit in Delhi Cantt was confirmed to be Parade Ground, which is approximately 18 KMs from this Unit
	02.10.05	4 Delhi Bn Delhi Cantt and back	40 KMs	

The mileages run by the vehicle have been manipulated to cover the pilferage of petrol. The same needs to be investigated and reason for variations be explained to audit. Other similar cases may also be reviewed on the above lines. Further, such journeys performed for distribution of daks may be got regularized from the HoD.

Para - 13

13

13

**PARA - 9 : Contingency Bills**

(Reference Audit Memo no.21 dated 11.10.07)

During test-check for the audit period of 2005-07, following irregularities were noticed in the Contingency bills of the Unit :-

- Split expenditure** - It was noticed that the following expenditure had been split into different vouchers, which is irregular. Some cases (though not exhaustive) are as illustrated below :-

S. No	Bill details (GAR-29)				Vendor / Agency's details						Total split amt
	No	Dated	Amt	Vr No	Ag-No	Ag-date	Name of the agency	Particulars of expenditure	Vr-Amt		
1	2	3	4	5	6	7	8	9	10	11	
1	87	19.01.07	58200	----	1053	30.12.06	M/s Tiwari Exports (VAT was even charged)	Uniform items	2518	10558	
	87	19.01.07	58200	----	1058	30.12.06	M/s Tiwari Exports	Uniform items	8040		
2	87	19.01.07	58200	----	654	06.01.07	M/s Military Tailors & Drapers	Uniform items	8570	35510	
	87	19.01.07	58200	----	654	06.01.07	M/s Military Tailors & Drapers	Uniform items	26940		
3	130	12.03.06	34800	----	55	30.01.06	M/s Sanjay Traders	Refreshment	18000	34800	
	130	12.03.06	34800	----	55	30.01.06	M/s Sanjay Traders	Refreshment	16800		
4	142	29.03.06	54000	----	2746	28.03.06	M/s Arvee Enterprises	Electronic items	31000	54000	
	142	29.03.06	54000	----	2746	28.03.06	M/s Arvee Enterprises	Electronic items	23000		
5	107	07.03.06	12795	----	167	23.02.06	M/s Chhatwal Intertrade Co.	Stationary	5760	12795	
	107	07.03.06	12795	----	161	07.12.06	M/s Chhatwal Intertrade Co.	Stationary	7035		

Reason for splitting the aforesaid expenditure may be explained to audit. Either specific sanction for doing so, may be produced to audit, otherwise it will be construed that such split had been purposely done to avoid the sanction of competent authority and avoid the

observance of codal formalities. Hence, the aforesaid expenditure be got regularized from the competent authority, under intimation to audit. Reasons for not purchasing stationary items through Kendriya Bhandar be explained

2. **Excess of Rs.625/- - (2006-07 / Bill No.CB-17 dated 11.07.06 for Rs.2217/-)** - Included in the said GAR-29 was a payment of Rs.731/- made to M/s Indu Electronics against their bill no.393 dated 01.06.06 for Rs.731.25. Whereas, as per the "Paid-by-me" certificate it was noticed that only an amount of Rs.106/- was paid and the same Rs.106/- was also certified to have been "Received-by-me" also. Balance amount of Rs.625/- be refunded back to the Government account.
- Secondly, ensuing the remark on the aforesaid bill regarding 'Regimental Cash-Book', the 'Regimental Cash-book' for the month of June'06 was also verified, where it was notice an entry is made dated 02.06.06 at page no.5 that the same amount of Rs.625/- was shown as "Paid to charge over electric box for office"
- Hence, two payments have been shown against one bill - one in the State Cash-Book and the other in the Regimental Cash-Book. However, reason and whereabouts of the overdrawn amount of Rs.625/- (731-106=625) from the State Fund may be explained to audit and the excess/duplicate amount of Rs.625/- may be recovered from the defaulting official, after due verification, under intimation to audit.
3. **Expenditure on hiring of dresses for RDC'06 in violation of GFRs** - Nine (9) Kurta-pajama were hired for @ Rs.1250/- each for 12 days for RDC 2006 for 1-17.01.06 vide bill no.631 dated 17.01.06 for Rs.15000/- and Lehga-chunri for 3 days for Rs.2850/- vide bill no.NIL dated 17.11.06 from M/s Varun Saree Centre. In the instant case following observations were made :-
- Hiring charges for nine (9) numbers items @ Rs.1250/- comes to Rs.11250/- instead of Rs.15000/-. Hence the excess amount of Rs.3750/- be recovered from the Camp Commandant, RDC'06, i.e., CO, 3 Delhi Bn NCC and deposited in Government account.
  - Hiring of Kurta-pajama @ Rs.1250/- each and Lenga-chunri for Rs.2850/- (totaling Rs.17850/-) was made without following the necessary codal formalities/process as laid down under GFR-156, i.e. collecting quotations and observing financial propriety. Since rate paid were on very very high side, even nine kurta-pajama could be bought for such a high price of Rs.1250/- each.
  - The expenditure on hiring of Kurta-pajama and Lenga-chunri should have been met out of incidental charges provided for the camp. But claiming the amount separately amounts to exceeding the expenditure limits fixed for each head. Reasons for the same needs to be explained to audit.
  - Purchases were made against 'Estimates' only. Neither proper bill nor proper printed receipt was obtained.
4. **Excess payment on account of VAT made to an unregistered dealer - (2005-06 / Bill No.CB-151 dated 31.03.06 for Rs.11280/-)** - Included in the said GAR-29 was a payment of Rs.5600/- made to M/s Naveen Traders against their bill no.NIL dated 31.03.06 on account of purchase of desert coolers. Following irregularities were noticed in the case :-
- Stock entry was authenticated by the DDO or Store-in-charge, which is irregular. Hence needs to be regularized by the HoD.;
  - Payment was made without the authorization of the DDO for 'Sanctioned and Passed for payment', which is irregular. Hence needs to be regularized by the HoD.;
  - Further, it was also noticed that the vendor was not registered with the DT&TD of GNCTD and dealing with such vendor was irregular. Despite being not registered a registered dealer, an amount of Rs.622.50 was paid to him as VAT, which is irregular. Hence, the excess amount of Rs.622.50 paid to the unregistered dealer may be recovered form the defaulting official, after due verification, under intimation to audit. ;

371C

30

25

17/1/07

5. **Payment of Rs.800/- made without bills - (2005-06 / Bill No.CB-151 dated 31.03.06 for Rs.11280/-)** - Included in the said GAR-29 was a payment of Rs.800/- on account of purchase of Room Heater. But neither bill of the vendor was found enclosed with the GAR-29 nor its stock entry was shown to audit nor was the proof of payment made available to audit. Under the circumstances, the expenditure incurred needs to be recovered from the defaulting official, after due verifications, under intimation to audit.
6. **Drawl of advance on account of Republic Day Camp after the event of Republic Day ceremony - (2006-07 / Bill No.CB-137 dated 19.03.07 for Rs.22500/-)** - An advance of Rs.22500/- was drawn from PAO vide GAR-30 on account of Republic Day Camp-07 - Kitting. Reasons for drawl of advance amount in the month of March'07 after the close of Republic Day in January'07 may be explained and justified.
7. **Purchases made from dealer based outside Delhi** - Purchases, especially uniforms, were found made from one supplier namely M/s Tiwari Exports whose address was E-185, Aadarsh Nagar, Bara-I, Kanpur - 208027. Reasons for preferring a firm based in Kanpur over the local dealers situated within Delhi may be justified - as the outside firm may have charged the hidden element of transportation in the rates charged by him. What codal formalities were observed which resulted in purchases of dress materials from outstation instead of local.

Para-14

14

14

**PARA - 10 : Recovery of Licence Fees**

(Reference Audit Memo no.14 dated 08.10.07)

During the test check of the records of Licence Fee for the audit period of 2005-07, it has been observed that the Unit was deducting Rs.67/- per month instead of Rs.80/- per month (which are revised rates w.e.f.07/04) from Sh.Durga Parsad, Sweeper, who was residing in the Government accommodation. Hence following recoveries needs to be effected from the said official :-

1. **Recovery of Rs.234/-** - A recovery @ Rs.13/- per month w.e.f. 07/04 to 12/05, totaling to Rs.234/- may be made from the official for less deduction of Licence Fees, after due verifications, under intimation to audit.
2. **Subsequent recoveries to be made from the transfered Unit** - Further, the Unit to which the official was transferred-out may also be informed to recover the short amount recovered @ Rs.13/- per month, after due verifications, under intimation to audit.

Para-15

15

15

**PARA - 11 : Non-production of records (NPR)**

(Reference Audit Memo no.25 dated 11.10.07)

The following records pertaining to the current audit of 2005-06 & 2006-07 were not made available to audit for scrutiny, despite of repeated verbal and written requests :-

- (a) GAR-6 stock registers.
- (b) Contingent Register (GAR-27)
- (c) Consumable Stock Registers
- (d) Non-consumable Stock Registers
- (e) Permanent Advance Register
- (f) Register of advances drawn from PAO as well as details of its adjustments bills
- (g) Register of undisbursed amount (GAR-25)

- (h) Property Registers  
 (i) Dead Stock Registers  
 (j) Condemnation file/records  
 (k) Long Term Advance Registers  
 (l) OTA Register  
 (m) CEA Register  
 (n) T.A.Register  
 (o) Movement Register  
 (p) Photocopies Register  
 (q) Medical charges reimbursement Registers.  
 (r) Register of Telephone and Trunk Call charges

(s) The following bills were not produced to audit despite repeated reminders :-

S. No	Year	Bill No	Bill Dated	Bill Amt	Particulars of the bill
1	2	3	4	5	
1	2006-07	26	04.09.06	867572	M/s Yadav International Transports - CATC Kufri
2	2006-07	32	06.09.06	2138	(Various dealers) - Office misc items
3	2006-07	61	13.11.06	10272	M/s Arora Travels - Vehicle hiring
4	2006-07	120	05.03.07	15180	Honorarium
5	2006-07	130	16.03.07	128053	Honorarium
6	2006-07	135	16.03.07	28090	Honorarium
7	2006-07	139	19.03.07	NIL	Adjustment bill
8	2006-07	140	19.03.07	NIL	Adjustment bill
9	2006-07	152	29.03.07	NIL	Adjustment bill
10	2005-06	116	09.03.06	135510	M/s Daqar Motors - Hiring of transport
11	2005-06	130	22.03.06	34800	M/s Sanjay Traders
12	2005-06	139	24.03.06	630	Office misc
13	2005-06	140	24.03.06	407181	CATC advance
14	2005-06	145	24.03.06	303500	

(t) Following are few Abstract Contingent Bills (GAR-30) against which advance was drawn from PAO ; but the corresponding Detailed Contingent Bills (GAR-31) in adjustment of the availed advances were not produced to audit despite repeated reminders :-

S. No	Year	Bill No	Bill Dated	Bill Amt	Particulars of the bill
1	2	3	4	5	
1	2006-07	25	24.08.06	107206	CATC-Delhi - (21.08.01 to 01.09.06)
2	2006-07	52	19.10.06	21086	NIC Batala - (01.11.06 to 12.11.06)
3	2006-07	62	15.11.06	397381	CATC-Delhi - (17.11.06 to 28.11.06)
4	2006-07	71	06.12.06	26679	CATC-Delhi - (17.11.06 to 28.11.06) - Additional
5	2006-07	76	13.12.06	33676	NIC Kanchipuram - (18.12.06 to 29.12.06)
6	2006-07	79	02.01.07	393750	M/s Creations of India
7	2006-07	80	05.01.07	2875	NIC Gurgaon
8	2006-07	91	31.01.07	9377	PRCN - OTS - Kamptee
9	2006-07	96	01.02.07	6461	NIC Ahmedabad
10	2006-07	137	19.03.07	22500	RDC Kitting - Additional
11	2005-06	44	16.09.05	386074	CATC-Delhi - (08.08.05 to 19.08.05)
12	2005-06	45	16.09.05	28909	Pre-RDC-I - (05.10.05 to 16.10.05)
13	2005-06	56	03.11.05	132234	NIC Vishakapatnam - (08.10.05 to 19.10.05)
14	2005-06	55	03.11.05	24756	RDC-06 - (Messing & Incidentals)
15	2005-06	57	03.11.05	13642	NIC Chitrakoot - (08.11.05 to 19.11.05)
16	2005-06	65	14.11.05	213026	RCTC-Gwalior - (23.11.05 to 04.12.05)
17	2005-06	66	18.11.05	9377	Pre-RDC - (16.11.05 to 30.11.05)
18	2005-06	67	18.11.05	36589	PRCN-CT - (21.11.05 to 18.02.06)
19	2005-06	76	09.12.05	77505	Pre-RDC - (05.12.05 to 13.12.05)

(29)  
 (29)  
 1701/42  
 1701/C

357c

63 109/c

S. No	Year	Bill No	Bill Dated	Bill Amt	Particulars of the bill
1	2	3	4	5	
20	2005-06	77	09.12.05	38703	RDC-06 - (Quiz & Documentation)
21	2005-06	88	16.01.06	49660	RDC-06 - (Cultural & NIACP)
22	2005-06	140	24.03.06	407181	CATC Summer'06

1

Non-production of the aforesaid records shows that either the record is not being maintained at all or the production of the same has been purposely avoided. Non-production of records is a severe matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit, at any stage by any agency, the whole responsibility will lie on the concerned HOO. However, the same may please be traced and shown to next audit for scrutiny.

28

42

3414

**PART - II (B) : CURRENT AUDIT OBSERVATIONS**

(The current audit period was for the period 2008-10)

(4) (22)

16

**PARA - 1: Irregular Camp expenditures**

(Audit Period 2008-10-- Reference Audit Memo no.05 dated 03.08.10)

During test-check of camp related records, following irregularities were noticed :-

**1. CATC w.ef. 19.06.08 to 28.06.08 held at Delhi Cantt.**

- (a) **Non-deduction of TDS of Rs.1026/-** - The unit has paid Rs.49800/- to M/s Narinder Tourist on account of hiring of vehicle for camp but TDS @ 2% & E-cess @ 3%, which comes to **Rs.1026/-**, has not been deducted from the contractor. The same may be recovered, **after due verification**, under intimation to audit.
- (b) **Excess expenditure book of Rs.20/-** - The gross total of Vr.No.5294 for Rs.220/- and Vr.No.5270 for Rs.140/- comes to Rs.360/- ; but the same has been booked in the camp-expenditure-cash-book as Rs.380/- at page no.08 on 27.06.08 - i.e. an excess amount of Rs.20/- show as paid, which may be recovered from the defaulter, **after due verification**, under intimation to audit.
- (c) **Unjustified POL expenditure** - An amount of Rs.1200/- was paid to M/s Gunjit Singh Basin & Sons on account of supply of POL for vehicle no.99D117889Y vide cash memo no.15836 dated 19.06.08. In this connection it is observed that :-
  - (i) The quantity of POL purchased and its rates were not recorded in the cash-memo ;
  - (ii) Furthermore, the stock entries of the aforesaid POL procured could not be cross-verified due to non-production of log-book the vehicle in question.Matters need clarifications.

**2. CATC w.ef. 21.08.08 to 30.08.08 held at Delhi Cantt.**

- (a) **Non-deduction of TDS of Rs.920/-** - The unit has paid Rs.44640/- to M/s Deepak Travels on account of hiring of vehicle for camp but TDS @ 2% & E-cess @ 3%, which comes to **Rs.920/-**, has not been deducted from the contractor. The same may be recovered, **after due verification**, under intimation to audit.
- (b) **Payments made on Estimate** - An amount of Rs.1748/- was paid to M/s Standard Paneer Shop against their invoice no.6 dated 25.08.08 for Rs.460/- ; no.9 dated 27.08.08 for Rs.644/- ; and no.12 dated 28.08.08 for Rs.644/- on account of supply of panner. From the above, it could be noted that the irregularity has been committed on three occasions. Payments made on estimate (instead of proper bill) is highly irregular, which needs to be regularized.

3. CATC w.ef. 01.08.09 to 10.08.09 held at Delhi Cantt.

- (a) Stock issue shown without receipt of actual-stores - An amount of Rs.70630/- was paid to M/s Kendriya Bhandar against their invoice no.002096 dated 03.08.09 for Rs.38840/- ; no.2097 dated 03.08.09 for Rs.14533/- ; no.002098 dated 03.08.09 for Rs.1514/- ; & no.002099 dated 03.08.09 for Rs.15743/- on account of purchase of ration material for camps.

But in the ration-stock-register (pages 1 to 85), the same ration-items is shown received as well as issued on the dates of 01.08.09, 02.08.09 and onwards.

Since the items was purchased from Kendriya Bhandar on 03.08.09, justifications for management of kitchen (i.e., providing food to cadets) without actual receipt of stores needs to be explained on date of 01.08.09 and 02.08.09.

- (b) Unclarified purchase of ration-items - Apart from the above purchase made from Kendriya Bhandar, it was noticed that :-

- (i) An amount of Rs.16120/- was paid to M/s Mage Ram Vijay Kumar against their invoice no.918 dated 06.08.09 for Rs.16120/- on account of purchase of ration-items which were already in the stores. , and
- (ii) An amount of Rs.6477/- was paid to M/s Sanjay Stores against their invoice no.3 dated 08.08.09 for Rs.6477.50 on account of purchase of ration-items which were already in the stores.

Hence - (1) Reasons for purchase of the same from local market instated of Kendriya Bhandar may be elucidated to audit ; (2) Reasons for additional purchase of items without exhausting the available stores also needs to be explained.

- (c) Fire-wood purchased from outstation - An amount of Rs.4793/- was paid to M/s Amit Plywood, Badshahpur, Gurgaon, Haryana against their invoice no.NIL dated 01.08.09 for Rs.4793/- on account of purchase of fire-wood of 970 KG @ Rs.3.90 per KG.

Apart from the above, it was also noticed that an amount of Rs.7056/- was paid to M/s Lovey Saw Mill, (Address not mentioned) against their invoice no.NIL dated 02.08.09 for Rs.7056/- on account of purchase of fire-wood of 1470 KG @ Rs.4.86 per KG.

In this connection :-

- (i) Reasons for purchases fire-wood from outstation - Gurgaon, Haryana be explained to audit.
- (ii) Mode of transport used from the supplier-site to the camp-site may be explained with documentary support.

- (d) Irregularities in vehicle repair bill - An amount of Rs.7037/- was paid to M/s Sincere Marketing Services Pvt. Ltd against their invoice no.08JS004496 dated 08.08.09 for Rs.7037/- on account of repair of vehicle no.99D117889Y.

In this connection :-

- (i) Only the 2<sup>nd</sup> page of the bill is available on record ; whereas the 1<sup>st</sup> page is not available. In the absence of the nature of repair and its expenditure incurred could not be ascertained. *Elucidate*
- (ii) *Reasons for not getting the aforesaid vehicle repaired from the Central Workshop of Army*

6

25

**4. CATC w.ef. 06.06.09 to 15.06.09 held at Haridwar**

**(a) Excess expenditure on hiring of vehicles** – An amount of Rs.352450/- was paid to M/s Deepak Travels on account of hiring of 10 buses from Delhi to Haridwar camp against their invoice no.1242, 1243, 1244 & 1245 dated NIL. In the bill following irregularities were observed :-

(i) Documents confirming the observance of codal formalities for obtaining responsive bids at competitive rates not made available to audit.

(ii) The buses has been hired @ of Rs.33.10 per KM. In addition to the above the transporter had charged @ Rs.250/- per night as night-charges (total Rs.5000/- charged as night-charges).

Incidentally, the office-order of NCC Group HQ bearing no.GPC/Q/TPT/2009/1558 dated 22.09.09 reveal the department had entered into an agreement with M/s Arora Tourist Company @ Rs.19.30 per KM and Rs.200/- per night for hiring of buses from Delhi to Ultrakhand. Furthermore, the DTC rates are approximately Rs.25/- per KM. In the light of the above, the rate-contract of engaging buses @ Rs.33.10 is on a high-side in comparison to the-then prevailing rates, which needs to be explained.

(iii) The aforesaid invoices submitted by the transporter were undated.

Hence, the aforesaid expenditure incurred on hiring the buses is irregular in making transport arrangement for the planned-camp-event and therefore needs to be got regularized from the competent authority (HoD).

**(b) Canteen items purchased from local market** – An amount of Rs10800/- was paid to M/s Khurana Caterers and Canteen Contractor, Delhi Cantt against their invoice no.508 dated 08.06.09 for Rs.5400/- and no.520 dated 14.06.09 for Rs.5400/- on account of purchase of Frooty. In the bill following irregularities were observed the said item, Frooty, is a CSD item and is available for sale in the various defence canteens at much less price than local markets. Reasons for not purchasing the said items from the CSD canteens needs to be elucidated to audit.

**(c) Unjustified bills** – Camp held in Haridwar between 06.06.09 to 15.06.09 ; but the following purchases were shown made in Delhi between the period from 06.06.09 to 15.06.09. Following are a few cases :-

(i) An amount of 10800/- was paid to M/s Khurana Caterers and Canteen Contractor, Delhi Cantt against their invoice no.508 dated 08.06.09 for Rs.5400/- and no.520 dated 14.06.09 for Rs.5400/- on account of purchase of Frooty.

(ii) An amount of 4500/- was paid to M/s Balaji Agencies, Old Rohtak Road, New Delhi against their invoice no.877 dated 14.06.09 for Rs.4500/- on account of purchase of trophy.

(iii) An amount of 2340/- was paid to M/s Gee Em Enterprises, Pratap Nagar, New Delhi against their invoice no.2153 dated 14.06.09 for Rs.2340/- on account of miscellaneous items. In view of the above, the audit could not ascertain the genuineness of the item purchased and expenditure booked. Other similar cases may be reviewed at your level and the entire such expenditure may be got regularized from the competent authority (HoD).

**(d) Irregular payment proof** – Acknowledgement signature of cooks (S.No.1 to 5) obtained without recording the total amount paid to them, individually. Also the grand-total of the amount paid to the total 11 cooks not records (photocopy enclosed).



- (e) **Two bills for same items** – As per Vr.No.1, an amount of Rs.1060/- was paid to M/s Payal Gas Services against their invoice no.05 dated 02.06.09 on account of purchase of items related to gas-stove (11 items).

Apart from the above, as per Vr.No.2, **another** amount of Rs.1295/- was shown paid to the **same** dealer M/s Payal Gas Services against their invoice no.06 dated 03.06.09 for the purchase of **same** gas-stove items-names of **same** quantity as stated in Vr.No.1 (11 same + 1 additional item cooker-gasket). Furthermore, the rate of same items as shown in Vr.No.1 differed (inflated) from the items charged in Vr.No.2 – for as many as 9 items – i.e. 81.81% items were excess charged.

Photocopies of both the vouchers is enclosed for ready reference.

Hence, the expenditure of Rs.1295/- incurred vide Vr.No.2 is uncalled-for/unjustified and needs to be recovered from the defaulting officials, after due verifications, under intimation to audit.

## PARA - 2 : Cash-book

[Audit Period 2008-10-- Reference Audit Memo no.02 dated 23.07.10]

During test-check of cash-book, it was noticed that :-

1. **Three cash-books in operation simultaneously** – It was noticed that the following three different Cash-book are operated in this unit :-
  - (a) **State Fund Cash-Book** – reported pertaining to the receipts/expenditure of the expenses met out of State fund (as was the previous practice, the Internal Audit is limited to this fund only) ;
  - (b) **Central Fund Cash-Book** – reported pertaining to the receipts/expenditure of the camp & courses expenses met out of the 50% contribution by the State Government and 50% contribution by the Central Government (previously 50% but now enhanced to 75%).
  - (c) **Regimental Fund Cash-Book** – reported pertaining to the receipts/expenditure of certain expenditure of cadets met out of the enrollment amount.

Whereas from the accounting point of view, since all the activities are being done in the name and on behalf of NCC, GNCTD – for the benefit of GNCTD NCC cadets, all the receipts/expenditures of this unit should be ethically recorded in **one (main) cash-book**.

Currently, due to the existence of separate cash-books, only the State Fund Cash-Book is audited and the transactions recorded in the other two cash-books, i.e., Central Fund Cash-Book ; and (c) Regimental Fund Cash-Book had always remain eluded from the sphere and scrutiny of Internal Audit on the category/pretext of 'Separate Funds'.

As such, in order to have a better control and watch of the overall financial health of the unit, it would be appropriate to have one single cash-book, which could be brought under the ambit of Internal audit.

As such, the accounting-system needs to be reviewed and such an accounting system needs be evolved where the unit may have cash-book – primarily under the umbrella of State Fund accounts ; where the unit may have one columns each for Central Fund and Regimental Funds both on receipt-side and payment-side (in addition, the said Central Fund and Regimental Funds account may further be maintained in their respective subsidiary-cash-books, with any minutest detail of any level, as desired).

Moreover, unless there is some specific instructions of the competent authority with the concurrence of the Finance Department, GNCTD, the practice of maintaining of more than **one-(main)-Cash-book in one-Unit**, is irregular.

Hence, the matter urgently requires to be taken-up with the NCC (Hq). Necessary action may be taken, under intimation to audit.

30/c

(u) 23

2. The following amount/cheques received from PAO in 'B' category have not been entered in cash-book :-

S.No	Cheque No	Cheque date	Bill No	Bill date	Amount
1	120274	30.07.09	60		83844
2	120320	06.08.09	64	11.08.09	251532
3	120631	09.10.09	87	18.09.09	1128
4	120631	09.10.09	91	18.09.09	50048
5	120631	09.10.09	95		588

3. As per statement recorded in cash-book, the unit paid Rs.700/- (Rupees Seven hundred only) to SBI, Sec-I, RKP for availing the facility of blank cheque-book for use in day-to-day payment to various firms/dealer/individuals. The payment of the same has been debited by bank to the Current account balance maintained by the unit as and when the blank-cheque books were available by the unit.
4. It has been observed that an amount of Rs.12650/- (Rupees Twelve thousand six hundred and fifty only) was given to Sh.Asgar Hussain, SM on 05.05.08 for camp activities. The whole amount of Rs.12650/- was returned to unit cash-book on 18.02.09 without incurring any expenditure. The amount of Rs.12650/- was kept by Sh.Asgar Husain till 18.02.09 without any justifications. Reasons for retaining the amount for more than nine months with Sh.Asgar Hussain, SM may be explained to audit.
5. It has been observed that Unit is maintaining a current account with SBI, Nizamuddin. No document/permission of GNCTD has been obtained by the unit before opening the current account with SBI. The unit has been asked to provide the same to audit but nothing was been submitted to audit for inspection. No regular bank reconciliation was also been done with SBI.
6. As per Rule 13 of CGA(R&P) Rule 1983, the HoO will physically verify the balance of cashbook on last working day of every month. The procedure mentioned in Rule 13 has not been followed by the unit. The physical verification of cash-balance has not been done by HoO on every month. No details of closing balance has been prepared in cash-book at the end of every month

All the above mentioned irregularities/short-comings may be explained to audit.

15

18

3

22

**PARA - 2: Excess reimbursement of residence telephone bill**

[Audit Period 2008-10--- Reference Audit Memo no.08 dated 05.08.10]

During the test-check of telephone bill payment records relating to reimbursement of residential telephone no.24530399 of Commanding Officer, Col.Prabhas Chandra, following excess reimbursement were noticed :-

S.No	Period of bill	Current charges	Amount paid	Excess paid
1	01.05.08 to 31.05.08	1251	3472	2221
2	01.06.08 to 30.06.08	1234	2746	1512
3	01.10.08 to 31.10.08	561	3626	3075
<b>Total excess paid =</b>				<b>6808</b>

The excess amount of **Rs.6808/-** (Rupees Six thousand eight hundred and eight only) reimbursed to Col.Prabhas Chandra, CO may be recovered, after due verification, under intimation to audit.

19

19

**PARA - 4: Contingency**

[Audit Period 2008-10--- Reference Audit Memo no.10 dated 06.08.10]

During test-check of contingent bills, it was observed that TDS of Rs.1028/- not deducted in the following cases :-

1. **Bill nos.170 dated 24.02.10 for Rs.2928/- ; no.171 dated 24.02.10 for Rs.11912/- ; & no.195 dated 31.03.10 for Rs.7445/-** -- The unit has paid Rs.22285/- to M/s Arora Tourist Company on account of hiring of vehicles but TDS @ 2% & E-cess @ 3%, which comes to **Rs.459/-**, has not been deducted from the contractor. The same may be recovered, after due verification, under intimation to audit.
2. **Bill nos.157 dated 02.02.10 for Rs.7200/- ; no.188 dated 22.03.10 for Rs.17880/- ; & no.114 dated 16.11.09 for Rs.4500/-** -- The unit has paid Rs.27580/- to M/s Sanjay Traders on account of providing of refreshment but TDS @ 2% & E-cess @ 3%, which comes to **Rs.569/-**, has not been deducted from the contractor. The same may be recovered, after due verification, under intimation to audit.

20

20

**PARA - 5: Non-utilization of imprest money for past several years**

[Audit Period 2008-10--- Reference Audit Memo no.09 dated 06.08.10]

During test-check of cash-book, it was noticed that :-

1. The unit has been granted permanent-advance or Imprest of Rs.5100/- for meeting day to day contingent and emergent expenditure. But the said Rs.5100/- has not been utilized in the last two years during the audit period (2008-09).
2. During the course of previous audit (2000-01 ; 2005-07) also, non-utilization of permanent advance/imprest was pointed-out vide TAN-PARA no.4.

But the unit has, so far, failed to any rectification action.

Under the circumstances, it is construed that the Government money of Rs.5100/- is being held / kept-idle by the unit for the last so many years.

Hence, the same may immediately be deposited back into the Government account under the appropriate Major Head of **'8672 - Permanent Cash Imprest ; 101 - Civil'**, under intimation to audit.

21

21

21


**PARA - 9: Non-production of records (NPR)**

[Audit Period 2008-10--- Reference Audit Memo no.12 dated 06.08.10]

The following records were not made available to audit for scrutiny, despite of repeated requests and sufficient time have since elapsed since then :-

1. Master Register of files containing details of the files opened for use
2. Expenditure Control Register
3. GAR-6 (T.R.5) Receipt Books and its stock register
4. Contingent Register (GAR-27)
5. Dead Stock Register and Register of Unserviceable Stores.
6. Register of Telephone Charges.
7. Log Book of Generator running with diesel

Non-production of the aforesaid records shows that either the record is not being maintained at all or the production of the same has been purposely avoided. Non-production of records is a serious matter and therefore if any irregularities/discrepancies are found in the records not produced to audit, at any stage by any agency, the whole responsibility will lie on the concerned HoD. However, in case the record exists, the same may please be traced and shown to next audit for scrutiny.

  
( KAMAL DEV )  
Inspecting Audit Officer  
Audit Party no.3

Page No  
22

## PART - II

## CURRENT AUDIT REPORT

**Para NO. 01: Less Deduction of DGEHS contributions amounting to Rs.9595/-**

(Ref. Audit Memo No. 02 Dt. 15.12.2017)

The rate of subscription towards DGEHS has been revised w.e.f. 01.08.2010 vide Dte. of Health Services OM No. F.25 (III)/DGEHS/09/38850-55 dated 28.07.2010 and subsequent clarification vide letter No. 44413-18 dated 20.08.2010. The revised rates are shown below:

Grade Pay of the beneficiary	Subscription under DGEHS
Rs. 1650	Rs. 50
Rs. 1800, 1900, 2000, 2400 and 2800	Rs. 125
Rs. 4200	Rs. 225
Rs. 4600, 4800, 5400 and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

(B) Further, As per Office memorandum No.S.11011/11/2016-CGHS (P)EHS dated 09.01.2017 issued by Under Secretary to the Govt. of India, M/o Health and Family Welfare, EHS section, Nirman Bhawan, New Delhi and endorsement vide OM No. F.25(III)/DGEHS/140/DHS/09/204079-204243 dated 02.05.2017 by DHS, Govt. of NCT of Delhi rates of monthly contribution for availing CGHS facility has been revised as under and vide letter of even No, dated 13.1.2017, the revised rates are effective w.e.f. February, 2017 :-

Sl.No.	Corresponding levels in the pay matrix as per 7 <sup>th</sup> CPC	Contribution (Rs. Per month)
1	Level: 1 to 5	250/-
2	Level: 6	450/-
3	Level: 7 to 11	650/-
4	Level: 12 & above	1000/-

Scrutiny of PBRs and Salary bills revealed that the contribution of under-mentioned employees have been less deducted from their monthly Salary as detailed below :-

S. No	Name & Designation Sh./Smt.	Grade pay	Prescribed rate p.m. (Rs.)	Amount deducted p.m. (Rs)	Difference p.m.(Rs.)	Total No. of months	Amount recoverable
1	Sh.VishnuSharma,UDC	(Basic+DP= 11510/-)	100/-(3/10 to 07/10)	50/- (3/10 to 07/10)	50/-	05	250/-
		4200/-	225/-(08/10)	50/-(08/10)	175/-	01	175/-
2	SH.SunilChandana,UDC	2400/-	125/-	50/- (8/10)	75/-	01	75/-
3	Sh.GopiRam,HVD	2400/-	125/-	50/- (8/10)	75/-	01	75/-
4	Sh.RavinderKhatni,LVD	1900/-	125/-	30/- (8/10)	95/-	01	95/-
5	Sh.ParasRam,Chowkida	1800/-	125/-	30/- (8/10)	95/-	01	95/-

6	Sh. Rajesh Kr. Bhardwaj, LDC	1900/-	125/-	30/- (8/10)	95/-	01	95/-
7	Sh. Satish Kumar Mahajan, LDC	1900/-	125/-	30/- (8/10)	95/-	01	95/-
8	Sh. Manoj Kumar, Sweeper	1900/-	125/-	30/- (08/10 & 9/10)	95/-	02	190/-
9	Sh. Dhirender Kr. Mishra, H/C	4200/-	225/-	125/- (10/2014 TO 07/2015)	100/-	10	1000/-
10	Sh. Shailesh Kumar, UDC	4200/-	225/-	125/- (01/12 TO 09/15)	100/-	45 (AS per arrear bill 79/5.10.2015)	4500/-
			225/-	125/- (10/15 to 01/17)	100/-	16	1600/-
		Level 6	450/-	125/- (02/17 to 04/17)	325/-	03	975/-
11	Sh. Kundan Kumar Singh, LDC	Level 4	250/-	125/- (02/17 TO 04/17)	125/-	03	375/-
(A) Total to be recovered							Rs. 9595/-

Necessary steps should be taken to recover the arrear of DGEHS contribution amounting Rs. 9595/- (Rupees Nine thousand five hundred and ninety five only) after due verification of records and under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para No. 2 :- Less deduction of UTGEIS subscription from the Salary amounting to Rs. 780/-

(Ref. Audit Memo No. 07 Dated: 19.12.2017)

As per GIO (1) below Para 5.4 of Group Insurance Scheme 1980, the rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1800/- and classified as Group 'C' is at Rs. 30/- per month from January onwards. But, scrutiny of Pay Bill Register and salary bills, it is revealed that the department has made less deduction of UTGEIS subscription of the following employees:-

257C

17  
19

No.	Name & Designation	Grade Pay (Rs.)	Period	Subsdu e in Rs.	Subs deducted in (Rs.)	Difference per month in (Rs.)	No. of months	Subscription recoverable In (Rs.)
1	Mr. Paras Ram, Chowkidar	Rs.1800/-	1/1/11 to 29/02/12	30/-	15/-	15/-	14	210/-
2	Mr. Manoj Kumar, Sweeper	Rs.1900/-	1/1/11 to 29/02/12	30/-	15/-	15/-	14	210/-
<b>Total Amount</b>								<b>420/-</b>

Accordingly, recovery of Rs.420/- (Rupees four Hundred twenty Only) towards short recovery of UTGEIS, as detailed above may be made after due verification and under intimation to Audit. Other similar cases, if any, may also be taken into account for similar action.

23  
Para No 03 : Short Recovery of TDS amounting to Rs. 6400/-

(Ref. Audit Memo No. 09 Dated: 20/12/2017)

As per Income Tax, 1961 section 194 C "any person responsible for paying any sum to any resident for carrying out any work in pursuance of a contract between the contractor and "a specified person" will be liable to Tax at source deduct at the prescribed rates."

During course of audit, it was observed that office of Commanding Officer, 3 Delhi Battalion, NCC, Arab Ki Sarai, New Delhi-13 has not deducted Tax at source under Income Tax Act as under:-

S. No.	Bill No. & Date	Name of Firm	Voucher No. & Date	Amount of Bill	TDS 2% to be Recovered	TDS actually Recovered	Short Recovery of I.Tax
1	2	3	4	5	6	7	8
1	174/ 15.02.11 CATC Camp	M/s Ravinder & Devender Traders	03/16.08.10	64193/-	1284/-	Nil	1284/-
2	174/ 15.02.11	M/s Ravinder & Devender Traders	04/17.08.10	26464/-	529/-	Nil	529/-
3	174/ 15.02.11	M/s Ravinder & Devender Traders	24/22.08.10	57945/-	1159/-	Nil	1159/-
4	174/ 15.02.11	M/s Surender Kumar & Sons	01/17.08.10	25385/-	762/-	Nil	762/-
5	174/ 15.02.11	M/s Mohan Lal & Sons	23	12855/-	257/-	Nil	257/-
6	174/ 15.02.11	M/s Jagdish Rai Coal Depot	05,11,25,35 & 39	40150/-	803/-	Nil	803/-

24/c

16

7	174/ 15.02.11 CATC Camp	M/s Rakesh Traders	961.962 & 963 dt. 22 & 23.09.10	13600/-	272/-	Nil	272/-
8	174/ 15.02.11 CATC Camp	M/s Dolphin Plastic	401 and 402 dt. 23.09.10	9320/-	186/-	Nil	186/-
9	96/ 19.10.12	M/s Arora Tourist Co.	933 & 936 dt. 14.08.12	10648/-	213/-	Nil	213/-
10	60/ 15.07.12	M/s Arora Tourist Co.	262 dt. Nil	12000/-	240/-	Nil	240/-
11	44/ 06.07.10	M/s Gee Em Enterprises	2621 dt. 28.05.10	12102/-	242/-	Nil	242/-
12	196/ 21.03.12	M/s Ceremonial International	1242 dt. 25.01.12	22625/-	453/-	Nil	453/-
<b>GRAND TOTAL</b>							<b>Rs. 6400/-</b>

Necessary steps should be taken to recover the TDS amount of **Rs. 6400/- (Rs. Six Thousand Four Hundred Only)** after due verification of records under intimation to Audit and other similar type of cases may also be reviewed at your own level under intimation to audit.

24  
**Para No 04: (A) Discrepancies in maintaining Cash Book for the period 2010-11 to 2016-17.**

**(B): Opening of current accounts in State Bank of India, Nizamuddin New Delhi.**

**(Audit Memo No. 10 & 12 dated: 21.12.2017)**

As per Rule 13(1) and Note 2 below Rule 13 of CGA(R&P) Rules, 1983 the cash book should be maintained in GAR- 3. It should be bound and its pages, machine-numbered. Before bringing a cash book into use, the DDO should count the number of pages and record a certificate of count on the first page of the cash book.

During the test audit of Cash book of **Commanding Officer 3 Delhi Battalion, NCC, Arab KI Sarai, ITI Campus, New Delhi-13** for the audit period from 01.04.2010 to 31.03.2017 the following discrepancies have been noticed:-

**1. Limitation of audit:** - it was noticed that the following four Cash books are being operated in this unit:-



(a) **State Fund Cash-Book** -pertaining to the receipts/expenditure of the expenses met out of State fund

(b) **Central Fund Cash-Book** -pertaining to 75% receipts/expenditure of the camp & courses i.e contribution by the Central Government

(c) **Regimental Fund Cash Book** -pertaining to the receipts/expenditure of certain expenditure of cadets met out of the enrollment amount.

(d) **Camp cash book**- pertaining to camp account only.

Whereas from the accounting point of view since all the activities are being done in the name and on behalf of NCC, GNCTD i.e. state and center shares are being clubbed before incurring expenditure, hence for the benefit of NCC, GNCTD cadets, all the receipts/expenditures of this unit should be recorded in one (**Main cash-book**). Moreover, without some specific instructions of the competent authority with the concurrence of the Finance Department, GNCTD, the practice of maintaining of more than one-(main)-Cash-book in one-Unit, is irregular and needs clarification.

2. As per Rule 13(i) of CGA(R&P) Rule 1983 all monetary transactions should be entered in the cash book as soon as they occur and each and every entry must be attested by the Head of the Office in token of check. But it has been observed that the entries of cash book w.e.f. 01.04.2010 to 31.07.2016 have neither been signed by HOO/DDO nor the cash book has been properly written as per Receipt and Payment Rules. It has been written in a very haphazard manner by skipping number of dates, totalling of balances etc. which is against Receipt & Payment Rules.

3. As per Rule 13(iii) of CGA(R&P) Rule 1983 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. On perusal of the cash book of Commanding Officer, 3 Delhi Battalion, NCC, Arab Ki Sarai, ITI Campus, New Delhi-13, it has been observed that the Cash Book was not found closed regularly and daily. For eg its written on 25.08.2013 after 10.7.2013, 7.2.2014 after 24.01.2014 and on 25.8.2014 after 03.06.2014 which is against said R&P rules and needs clarification

4. As per Rule 13(iv) of CGA(R&P) Rule 1983 the DDO should physically check the monthly closing balance in hand & record a certificate to this effect in figure and words in his own hand, the result of such verification under his seal and signatures of the DDO at close of each month. 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. " But it has been observed that the said certificate has not been recorded properly by the DDO. Detail

of closing balance has also not been recorded after ending of each month and even at the closing of financial year.

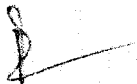
**5.Non utilization of Imprest money:** Permanent Imprest of Rs. 5100/- maintained by the unit was constantly appearing in the cash book w.e.f.01.04.2009 to 20.09.2016. On 20.9.2016, an amount of Rs.3000/- was drawn and given to SM, Yashpal for misc. expenditure but till 31.03.2017 no recoupment in imprest account was done which needs clarification. Non utilization/recoupment of imprest money for such a long period indicates that the same is not much required in unit and should be deposited back into Government account.

**6.Receipts Book of TR-V/GAR-6 :**Receipts Book of TR-V/GAR-6 has not been properly maintained during the audit period and no receipt book for the period 1.4.2010 to 31.03.2012 and 29.9.2016 to 31.3.2017 was maintained/provided to audit. Moreover receipts provided are too without date and counterfoils are also annexed with main receipts i.e. not given to payer after taking cash ,hence, the authenticity of receipts collected and their timely deposit in Bank cannot be ascertained.

**7.Non recording of Challans in cash book:** Unspent money of camp account is being deposited in concerned PAO through challans. Share of state government is entered in state cash book and afterwards transferred to camp cash book but After the camp unspent amount deposited into concerned PAO is neither taken in receipt or payment side of state cash book which is against receipt and payment rules and need clarification . As audit has got verified only few challans, remittences of all unspent balances in PAO could not be authenticated. Some of such challans are as under :-

Challan No.	Date	Amount
09	13.09.2010	388038/-
14	21.01.2011	37133/-
12	19.03.2012	251789/-
13	20.12.2012	69580/-
18	25.03.213	10029/-
01	25.07.2013	21381/-
07	27.01.2014	119300/-
01	18.06.2014	21223/-
04	09.12.214	1320/-
06	30.03.2017	47108/-

Necessary steps may be initiated to remove said irregularities.



21/2

(1/2)

**(B) Opening of current accounts in State Bank of India, Nizamuddin New Delhi.**

Scrutiny of records revealed that the Commanding Officer 3 Delhi Battalion, NCC, Arab Ki Sarai, ITI Campus is maintaining 03 Current Accounts with SBI, Nizamuddin as detailed below :-

S.no.	Particular/purpose	Accounts No./Bank
1	State public fund	10570002037/SBI, Nizamuddin
2	Central public fund	1057000259/SBI, Nizamuddin
3	Regimental fund	1057000248/SBI, Nizamuddin

In this regard, the audit has observed the following:-

1. The current accounts were opened without the approval of Finance Department which is irregular.
2. Separate bank books have not been prepared by the unit and the bank reconciliation statements have also not been prepared at the end of each month.
3. Certain bank charges/keeping fee is also being charged by Bank and the same is being paid from time to time without the sanction of competent authority..

As there is recurring interest loss due to operating current account and moreover 3 Delhi Battalion, NCC, Arab Ki Sarai, ITI Campus is a government department, efforts be initiated to switchover these accounts into saving one to avoid interest loss under intimation to audit.

**Para No 05: Discrepancies in conducting International yoga day on 21.06.2015**

(Ref. Audit Memo No. 14 Dated: 22.12.2017)

Scrutiny of records revealed that the unit had organized International Yoga day on 21<sup>st</sup> June, 2015 for which an amount of Rs.2909261/- was sanctioned (Rs.2181946/- and Rs.727315/- as center and state share respectively) Adjustment bill No.60 dated 27.08.2015 revealed following shortcomings:-

1. Sanction of Delhi govt for Rs.727315/- was issued vide letter No.F.8 (10)/NP/NCC/Accts/2015-16/210 dated 16.6.2015 but advance was drawn vide bill No.44 dated 08.07.2015 i.e. after 17 days of the event.
2. 11566 cadets had participated in the said event against the planned strength of 12770 cadets and only refreshment @Rs.44.91/- per cadet was provided to the cadets as against approved meal of Rs.95/- per cadet but instead of Rs.519429/- (44.91 x 11566) an amount of Rs.551392/- was incurred on messing charges needs clarification.

12

3. The board had recommended procurement of refreshment from 03 agencies i.e Kendriyabhandar, Mother dairy and safal @44.91/- per cadet but it has been observed that procurement of refreshment items amounting to rs.237067/-was done from M/s Maurya enterprises vide their invoice No.2211 dated 18.6.2015.
4. Unspent amount of advance drawn for the said event has been deposited in concerned PAO ON 11.08.2015 i.e after 50 days of event which is violation of R & P Rules.
5. Adjustment bill in said case was submitted on 27.8.2015 i.e. after 116 days of event which is a complete violation of camp guidelines and R & p rules.

Above discrepancies may be got regularized by the HOD under intimation to audit.

26

**Para No. 06: Non disposal of surplus / obsolete items amounting to Rs. 1,44,423/-**

(Ref. Audit Memo No. 06 Dated: 19.12.2017)

Rule 197 (ii) of GFR stipulates that "for surplus or obsolete or unserviceable goods with residual value less than rupees two lakh, the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed of."

Scrutiny of records and information provided by the unit (as per list as Annex. 'A') revealed that goods acquired from state fund amounting to Rs. 1,44,423/- are lying in the store since 02 to 04 decades for want of condemnation but the Unit had not auctioned/disposed of these surplus / obsolete items till date resulting in unnecessary accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed off.

Further, scrutiny of records i.e. stock registers, condemnation files etc. revealed that though there are about 48 number of unserviceable items pending for want of condemnation but the price and date of purchase of most of the items are not available in records and the same are being carry forward from old registers since long.

Necessary steps should be taken to dispose of the said items at the earliest possible after due verification of facts and income if any may be deposited into Govt. account under intimation to audit as these items are occupying valuable space and also are health hazards.

27  
Para No 07. Delay in submission of adjustment bills and remittance of balance amount.

(Ref. Audit Memo No.08 Dated: 20.12.2017)

As per point No. 14 of chapter of 58 of camp accounting instructions and policy guidelines issued by GD Trg. - I "Camp Comdt. will forward audit report of AGCR alongwith camp documents Adjustment Bills to A.O. state within four weeks after termination of the camp and balance amount, if any, is required to be returned through challan within two days after termination of camp" but scrutiny of records reveals that the above said rules has been overlooked resulting in delay as detailed below:-

S. No	Name of Camp and duration	Adv. Bill No. & date	Amount of state share received In Rs.	Amt. of Expenditure out of state share In Rs.	Unutilized Amount In Rs.	Challan No. and date of deposit	Delay in submission of unspent amount In Days	Adjustment B. No. & date	Delay in submission of Adj. Bill
1	2	3	4	5	6	7	8	9	10
1	ATC DGNCC Camp 18.08.10 to 27.08.10	68/11.08.10	551812/-	541883/-	9929/-	21/ 15.02.11	169 days	174/ 15.02.11	141 days
2	ATC-I 12.05.2012 to 21.05.2012	15/ 01.05.2012	122179/-	119214/-	2965/-	04/ 12.06.12	19 days	145/11.02. 13	235 days
3	ATC-II 23.05.2012 to 01.06.2012	16/ 01.05.2012	122179/-	114825/-	7354/-	03/12.06.12	08 days	150/12.02. 13	226 days
4	RDC 2012 Kitting 31.12.11 to TO30.01.12	137/ 13.12.11	192549/ -	192549/-	Nil	NA	NA	57/07.08.12	160 days
5	RDC 2012 Kitting 31.12.11 to TO30.01.12	138/ 13.12.11	191021/ -	191021/-	Nil	NA	NA	58/07.08.12	160 days
6	RDC 2012 Other Charges 31.12.11 to TO30.01.12	136/ 13.12.11	202500/-	202500/-	Nil	NA	NA	90/28.09.2012	243 days
7	RDC 2012 Other Charges 31.12.11 to TO30.01.12	141/ 13.12.11	28160/-	12960/-	15200/-	22/ 28.03.2012	55 days	46/20.06.2012	112 days
8	CATC -III 30.12.12 to 08.01.13	122 - 5.12.12 & No.169 - 13.03.13	131094/ -	121065/-	10029/-	18/25.03.13	73 days	66/16.09.2013	228 days

9	NIC II Bharatpur 08.11.16 to 19.11.16)	77/ 01.11.16	8497/-	7415	1082	04/ 20.03.17	118 days	05/ 10.04.2017	112 days
10	ALC -VI 03.12.16 to 14.12.16)	89/ 25.11.16	15540/-	13636/-	I - Rs.1060/- II - Rs.844/-	5/ 22.03.17 8/ 26.04.17	93 days 130 days	41/29.06.17	68 days
111	CATC 05.01.17 to 14.01.17	91/ 28.11.16	183017/	145909/-	47108/-	6/29.03.17	71 days	19/ 26.04.17	-99 days

Necessary steps should be taken to condone the above delay from the HOD under intimation to audit & in future proper care should be taken to deposit the unspent balance in time and adjustment bills should also be submitted within four weeks after termination of camps.

28  
**Para 08: Non Production of records.**

(Ref. Audit Memo No.01 dated 14/12/17 & No.11 dated 21/12/2017)

1. Expenditure Control Registers ✓
2. Income Tax Calculations files for the financial year 2010-11 to 2011-12.
3. Long Term/Short Term Advance Register ✓
4. Children Education Allowance Register ✓
5. Purchase files ✓
6. Property registers. ✓
7. Liveries register ✓
8. AMC files of all machinery and equipment.
9. OTA register of staff car drivers. ✓
10. Repair/Maintenance registers of the vehicles.
11. Dismantling register/unserviceable spare parts register of the vehicles. ✓

IAO Party No.33

174

A

**TEST AUDIT NOTE**  
**(PART-III)**  
**(2010-11 to 2016-17)**

**TAN-01:- Improper maintenance of Pay Bill Registers for the period 2010-11 to 2016-17. (Ref. Audit Memo No. 03 Dated: 15-12-2017)**

During the test check of Pay Bill Registers for the period under audit, the following discrepancies have been noticed:-

1. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was observed that entries in the PBR for the period 2010-11 to 2016-17 were not checked. Further, PBR for the audit period has not even been signed/authenticated by the concerned DDO of unit.
2. Upper columns i.e. previous Date of joining, Pay Scale, Previous PBR No., Service verified, GPF details, details of GPF advances & refunds, Aadhar No., Bank details, ECS number etc. have not been filled in most of the employees,
3. **Yearly totals of Pay & Allowances not worked out:-** At the closing of every financial year, horizontal and vertical totals should be squared up for calculation of Income Tax. But on the scrutiny of PBR, it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.
4. LPCs of most of the officials joined or transferred in between financial year have not been pasted in most of the cases.
5. Cuttings/over writings and uses of correction fluid have not been attested by the DDO,
6. Abstract of pay bills has not been maintained in GAR-18 in any of the financial year which is irregular.

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



**TAN 02: - Shortcomings in service books.****(Ref. Audit Memo No. 04 Dated: 15.12.2017)**

During scrutiny of Service Books, the following observations are made:-

(B) The first page of the service book is to be re-attested after every five years. However, in most of the cases, the first page of the service book of officials has not been found re-attested. A few instances are mentioned hereunder:-

- (i) Mrs.Saraswati, Gr.II, ASO
- (ii) Mr.Amit Kumar, Gr.III/SA
- (iii) Mr.RavinderKhatri, LVD
- (iv) Mr. Manoj Kumar, Sweeper

(C) As per Rule 32 of CCS Pension Rules, the service of those govt. Employees should be verified from the concerned Pay & Accounts office, which have completed the 18 years of service or 5 years before the date of retirement, whichever is earlier. During the test check of the service books, it is found that services of none of the employees have been got verified from the concerned PAO, while they have already completed 18 years of service.

- (i) Mrs.Saraswati, Gr.II, ASO
- (ii) Mr.RavinderKhatri, LVD
- (iii) Mr. Manoj Kumar, Sweeper

(D) Photo of the employee should be pasted and attested at first page after every 10 years. However, in the following cases, photos have not been found pasted/or attested :-

- (i) Mrs.Saraswati, Gr.II, ASO
- (ii) Mr.Amit Kumar, Gr.III/SA
- (iii) Mr.RavinderKhatri, LVD
- (iv) Mr. Manoj Kumar, Sweeper
- (v) Mr.PramodYadav, Gr.IV/JA

(E) Forms i.e. Nomination for Gratuity, CVP, GPF, UTGEIS, Declaration of Home Town, Proforma of CCL and form No. 3 (Detail of Family) duly accepted by the H.O.O. should be pasted in the Service Books. However, in the following cases, the same has not been found accepted/pasted in the service books:-

- (i) Mrs.Saraswati, Gr.II, ASO
- (ii) Mr.Amit Kumar, Gr.III/SA
- (iii) Mr.RavinderKhatri, LVD
- (iv) Mr. Manoj Kumar, Sweeper
- (v) Mr.PramodYadav, Gr.IV/JA

(F) As per rules, thumb and fingers impression of the employees should be marked on the first page of the service book. However, in the following cases, the thumb and fingers impression has not been marked in the service books:-

- (i) Mr.Amit Kumar, Gr.III/SA
- (ii) Mr. Manoj Kumar, Sweeper

(G) Non-inclusion of Aadhaar (Unique Identification) number in Service Book of Government servant: As per DOPT O.M. no. Z-20025/9/2014-Estt. (AL) dated 3<sup>rd</sup>



November, 2014, it is made compulsory for the Departments to ensure that the Service Books of all employees have an entry of the employees' Aadhaarnumber., it has been observed that Aadhaar Number has not been recorded in the service book of the following officials.

- (i) Mrs.Saraswati, Gr.II, ASO
- (ii) Mr.Amit Kumar, Gr.III/SA
- (iii) Mr.RavinderKhatri, LVD
- (iv) Mr. Manoj Kumar, Sweeper

(H) The service book of the Govt. employee should be maintained properly. The condition of service books of the following officials are improper and maximum pages are mutilated, excess uses of correcting fluid were used for correction, but cuttings/over writings and corrections were not found attested by the HOO, which may be attested by the HOO and shown to the audit.

- (i) Mrs. Saraswati, Gr.II, ASO
- (ii) Mr. Manoj Kumar, Sweeper

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

**TAN 03: Cash Security /Fidelity Bond of Cashier**

**(Ref. Audit Memo No. 05 Dated: 18.12.2017)**

During test audit , it is observed that Fidelity/surety Bond was not executed and maintained in respect of Cashier and store officer of the NCC unit.

As per Rule 275 of GFR 2005, every Govt. Servant, whether Gazetted or non-Gazetted who is entrusted with the custody of cash and store shall be required to furnish security.

Further as per **Rule 275(3) of GFR 2005**- in cases where the said security is furnished in the form of cash the security Bond should be executed in Form GFR-30 and in case where the said security is furnished in the form of fidelity Bond GFR-34, the security Bond should be in Form GFR-31.

It was ascertained from the office that cash security/Fidelity Bond documents for the audit period have not been obtained and furnished by the cashier and store officer in the above format, for the audit period, which is irregular and gross violation of the General Financial Rule.

Necessary steps may be initiated to execute and maintain the cash security/fidelity bond under intimation to audit as there is enough cash retention/handling by the cashier during NCC Camps.

**TAN 04 Discrepancies in purchase procedure**

(Ref. Audit Memo No. 15 Dated: 21.12.2017)

Rule 146 of GFR 2005 stipulates that purchase of goods costing Rs.1500 to Rs.100,000/- 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.

On scrutiny of bills, it is observed that the said rule has been completely violated in following cases and no quotations were obtained:-

S.No.	Bill No./Daa	V.No. & date	Name of Dealer	Description of itmes	Amount
1	206 dt. 23/03/12	2422 dt. 14.02.12	M/s Surabhi Caterers	Refreshment Items	Rs.15216/-
2	67 dt. 29.08.2011	832 dt. 12.08.11	M/s Sanjay Traders	Refreshment Items	Rs.50000/-
3	196 dt. 21.03.2012	1242 dt. 25.01.12	M/s Ceremonial International	Dress for cadets.	Rs.22,625/-
4	46 dt. 18.06.11	65 dt. 01.07.11	M/s Gee Em Enterprises	Hand ball & poster, Flex Banner	Rs.17877/-

Rule 148 of GFR 2005 stipulates that a demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

On scrutiny of bills, it is observed that in the following cases, purchases from same dealer were made by taking different bills with a gap of 2-3 days.-

S.No.	Bill No./Daa	V.No. & date	Name of Dealer	Description of itmes	Amount
1	150 dt. 06.03.17	5980 dt. 03.03.17	M/s Gee Em Enterprises	Stationery items	Rs.9072/-
2	157 dt. 15.03.17	5999 dt. 08.03.17	M/s Gee Em Enterprises	Stationery items	Rs.9692/--
3	156 dt. 16.03.17	6015 dt. 10.03.17	M/s Gee Em Enterprises	Stationery items	Rs7838/-
4	159 dt. 16.03.17	1254 dt. 15.03.17	M/s Integrated Services	Computer consumables	Rs.8415/-
5	160 dt. 16.03.17	5253 dt. 15.03.17	M/s Integrated Services	Computer consumables	Rs.11100/-

Necessary steps may be initiated to follow the rules as per GFR before start of purchase procedure.

**TAN 04 Discrepancies in purchase procedure**

(Ref. Audit Memo No. 15 Dated: 21.12.2017)

Rule 146 of GFR 2005 stipulates that purchase of goods costing Rs.1500 to Rs.100,000/- 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.

On scrutiny of bills, it is observed that the said rule has been completely violated in following cases and no quotations were obtained:-

S.No.	Bill No./Daa	V.No. & date	Name of Dealer	Description of itmes	Amount
1	206 dt. 23/03/12	2422 dt. 14.02.12	M/s Surabhi Caterers	Refreshment Items	Rs.15216/-
2	67 dt. 29.08.2011	832 dt. 12.08.11	M/s Sanjay Traders	Refreshment Items	Rs.50000/-
3	196 dt. 21.03.2012	1242 dt. 25.01.12	M/s Ceremonial International	Dress for cadets.	Rs.22,625/-
4	46 dt. 18.06.11	65 dt. 01.07.11	M/s Gee Em Enterprises	Hand ball & poster, Flex Banner	Rs.17877/-

Rule 148 of GFR 2005 stipulates that a demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand.

On scrutiny of bills, it is observed that in the following cases, purchases from same dealer were made by taking different bills with a gap of 2-3 days.-

S.No.	Bill No./Daa	V.No. & date	Name of Dealer	Description of itmes	Amount
1	150 dt. 06.03.17	5980 dt. 03.03.17	M/s Gee Em Enterprises	Stationery items	Rs.9072/-
2	157 dt. 15.03.17	5999 dt. 08.03.17	M/s Gee Em Enterprises	Stationery items	Rs.9692/-
3	156 dt. 16.03.17	6015 dt. 10.03.17	M/s Gee Em Enterprises	Stationery items	Rs.7838/-
4	159 dt. 16.03.17	1254 dt. 15.03.17	M/s Integrated Services	Computer consumables	Rs.8415/-
5	160 dt. 16.03.17	5253 dt. 15.03.17	M/s Integrated Services	Computer consumables	Rs.11100/-

Necessary steps may be initiated to follow the rules as per GFR before start of purchase procedure.

**TAN 05 : Discrepancies in maintaining Log books.**  
(Ref. Audit Memo No.16 dated: 22.12.2017)

On scrutiny of the Log books and as per list furnished by the 3 Delhi Bn NCC, Audit observed the following discrepancies:-

- (i) Several entries are not certified/ signed by the vehicle users.
- (ii) Overwriting/cuttings are not attested by the concerned officer.
- (iii) Entries regarding monthly average of fuel consumption & mileage of the vehicle not recorded in the log book.
- (iv) A brief description of all repairs, accidents etc, during the vehicle's life should be entered in the log book as per Staff Car Rules 28(a) & (b) but the same has not found recorded in the Log Book of the vehicles.
- (v) The details of periodical repairs as well as other repairs including normal servicing and recharging of battery, Change of car batteries, record of Tyres and tubes and other consumable stores (Apart from petrol) connected with the car, e.g. dusters, chamois leather, etc. shall be mentioned in the part IV of the Log Book, which was not maintained by drivers and vehicle users, details of some major & minor repairs including servicing of the vehicles are mentioned as under:
- (vi) Dismantling register/record of old parts of the vehicles used in the Department is not maintained.

Vehicle No.	Type of vehicle	Date of Purchase	Total Running (Km)	Remarks
99D117889Y	Eicher	09.04. 99	243633	Entries of Monthly mileage of the vehicle not recorded after March 2017 till date.
06B- 096532L	Maruti Gypsy	15.05.06	184055	Entries of Monthly mileage of the vehicle not recorded after Feb 2017 till date.
09A - 061693E	Bajaj Platina Motor Cycle	23.10.09	125357	Entries of Monthly mileage of the vehicle not recorded after Sept., 2016 till date.

Reasons for above mentioned discrepancies may be elucidated to audit.

**TAN 06: Discrepancies in cheque issue register****(Ref. Audit Memo No. 13 Dated: 22.12.2017)**

4

During the test check of cheque issue Registers for the period under audit, the following discrepancies have been noticed:-

1. Page counting certificate has not been recorded at the beginning of register.
2. Cheque issue register w.e.f. 1.04.2010 to 02.02.2012 was not provided to audit.
3. Stock register of cheque books received has not been maintained hence audit cannot authenticate on accurate usage of cheque series.
4. Cheque issuance date has not been mentioned on cheque no.529686 to 529774 which is irregular.
5. Cheque Nos.532314, 532303, 532292 and 532324 have neither been shown as cancelled nor issued to any concerned dealer which is a serious issue and needs clarification
6. Cuttings/over writings and uses of correction fluid have not been attested by the DDO.

Necessary steps should be taken to remove the said irregularities at the earliest possible under intimation to audit.

**IAO Party No.33**

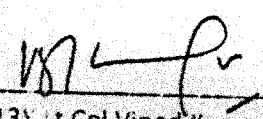
ANNEXURE - H

Appx 'A' 1658

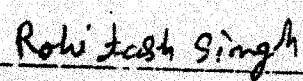
CONDEMNATION BOARD

NO	ITEMS	LEDGER PAGE NO	UNSV	REMARKS
1.	Steel thermos 1 Ltr	72	01	JNSV - To be sold as scrap
2.	Spoon one set	75	06	JNSV - To be sold as scrap
3.	Box Steel	84	01	JNSV - To be sold as scrap
4.	Volle /ball	85	01	JNSV - To be destroyed
5.	Volleyball Net	86	01	JNSV - To be destroyed
6.	Gas Regulator	90	01	JNSV - To be sold as scrap
7.	Bucket Plastic	93	03	JNSV - To be sold as scrap
8.	Dustbin	94	02	JNSV - To be sold as scrap
9.	Glass borosil	95	12	JNSV - To be destroyed
10.	Pipe 30mtr (Plastic)	99	01	JNSV - To be sold as scrap
11.	Wire 6mm 50mtrs	104	01	JNSV - To be sold as scrap
12.	Football	110	04	JNSV - To be sold as scrap
13.	Desert Cooler	111	04	JNSV - To be sold as scrap
14.	Super Plastic Chair	116	04	JNSV - To be sold as scrap
15.	Board White	118	02	JNSV - To be destroyed
16.	Plastic Pipe	143	01	JNSV - To be sold as scrap


Presiding Officer :


  
SC-00313 Lt Col Vinod Kumar  
AO, 3 Delhi Bn NCC

Member 1:

  
JC-481113 Sub Rohitash Singh  
3 Delhi Bn NCC

Member 2:

  
JC-246668M Nb Ris Sukhvair Singh  
3 Delhi Bn NCC

  
(Rattan Singh)  
Col  
Adm Officer  
NCC Gp HQ Delhi

044

Audit Memo - 6

109

UNSV ITEMS STATE PROPERTY

No	Items	Date of Purchase	Price	Ledger Page No.	Qty	Remarks
	Gas Bhatti	15/05/91	-	02	01	
	Almirah Steel	01/12/91	-	03	01	
3	Photostat Machine	15/05/91	-	06	01	
4	Typewriter Machine ENG	30/03/70	-	07	01	
5	Officer Name Board Wooden	19/00/76	495/-	13	02	
6	Steel Table Clk	20/02/70	-	18	02	
7	Zerox Machine	21/01/2000	57000/-	19	01	
8	Generator Set trolley	02/04/96	34100/-	21	01	
9	Fax Machine	24/03/95	19,550/-	20	01	
10	FG Mono Black Chair	19/12/94	-	35	05	
11	Godrej refrigerator	01/03/99	12,234/-	40	01	
12	Power Extension Cord	19/12/94	-	51	01	
13	Computer	03/03/03	-	52	01	
14	Monitor	11	-	53	01	
15	Printer	11	-	54	01	
16	Accessory Computer	11	-	55	01	
17	UPS Computer	11	-	56	01	
18	Blue Star Water Cooler	20/03/006	16000/-	60	01	
19	Eureka forbes home	11	4444/-	61	01	
20	Computer Chair	15/12/007	600/-	64	02	
21	Digital Camera	05/03/09	-	70	01	

144423

21  
16  
11

48 per

since 705

81c

CONDEMNATION BOARD PROCEEDING IN RESPECT OF CLOTHING  
(LIFE CYCLE) ITEM ON 2016-17

S.No	Nomenclature	LP No	Qty Held on Charge	Life in Month	Date of Issue	Qty Produced	Qty Condemned	Disposal Instr	Remarks
1.	Shirt Angola	01	20	60	22-02-2001	20	20	D	
2.	Jersey PC Khakhi	02	06	36	22-02-2001	06	06	D	
3.	Bag Kit Universal	03	16	120	21-07-2001	10	10	D	
4.	Cap FS Disp	05	15	24	21-07-2001	15	15	D	
5.	Anklet Web OG	06	15	120	22-02-2001	15	15	D	
6.	Blanket BK	11	48	60	21-07-2011	48	24	D	
7.	Ground Seel	12	90	60	21-07-2011	15	15	D	
8.	Dan IT	13	14	60	21-07-2011	10	05	D	
9.	Belt Web Waisy	14	1612	120	21-07-2011	300	300	D	
10.	Jersey PW Green	19	08	36	27-05-2014	06	06	D	
11.	Shirt PC Khakhi	14	176	18	15-10-2015	25	25	D	

Presiding Officer 

IC-57897N Lt Col AK Shukla  
CO, 3 Delhi Bn NCC

Member 1. 

Sub Ramkishan

Member 2. 

Lt Ramkishan  
(ANO, ITI)

Member 3. 

COUNTERSIGNED

  
Lt Col S. Krishnak

Commander  
CO, 3 Delhi Bn NCC



# CURRENT AUDIT REPORT

(Period 2017-18 to 2019-20)

During the course of current audit of Commanding Officer-3, Delhi Battalion NCC, Arab Ki Sarai, ITI Campus, New Delhi-110013 for the period 2017-18 to 2019-20, 09 audit memos including 2 record memos, highlighting various irregularities & recoveries to the tune of Rs.42,307.50 were issued. On the basis of compliance shown by the School 01 memo was settled/withdrawn as the recovery was already made. Remaining 08 memos have been converted into 02 paras and 03 TANs (01 memo was merged) along with recovery of Rs.41,332.50 and the same incorporated in the current audit report.

In addition to above, there were 29 old paras with recovery of Rs.26,771/- were outstanding out of which one para was fully settled and one para was partly settled along with recovery of Rs.7,875/-. Remaining, 28 paras along with recovery of Rs. 18,896/- have been incorporated in the current audit report.


## Details of Current Recovery (Audit period 2017-18 to 2019-20)

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
3	Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)	TAN-1(A)	NIL	NIL	NIL
4	Improper maintenance of Pay Bill Registers.	TAN-1(B)	NIL	NIL	NIL
5	Recovery of DGEHS subscription amounting to Rs.975/-	SETTLED/ WITHDRAWN	NIL	NIL	NIL
6	Shortcomings in maintenance of Service Books.	TAN-2	NIL	NIL	NIL
7	Non deduction of TDS from contractors amounting to Rs.41,332.50	PARA-1	41,332.50	NIL	41,332.50
8	Non-adjustment of outstanding A.C. bills amounting to bill Rs.25,150/-.	PARA-2	NIL	NIL	NIL
9	Irregularity in maintenance of stock registers (Non-Consumable and consumable both)	TAN-3	NIL	NIL	NIL
	<b>Total</b>		<b>41,332.50</b>	<b>NIL</b>	<b>41,332.50</b>

The internal audit report has been prepared on the basis of information furnished and made available by Commanding Officer-3, Delhi Battalion NCC, Arab Ki Sarai, ITI Campus, New Delhi-110013 for the period 2017-18 to 2019-20.

The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non-information on the part of audit.

  
AAO



  
IAO

# CURRENT AUDIT REPORT

PERIOD 2017-18 to 2019-20

**PARA-1: Non deduction of TDS from contractors amounting to Rs.41,332.50**  
(Audit Memo No-07 Dated: 28.07.2020)

Any person responsible for making any payment to a resident contractor for a contract to carry out any work has to deduct TDS under Section 194C of income tax act, 1961. Section 194C is also applicable to a sub-contractor and any contractor supplying labour to carry out any work. As such, TDS has to be deducted by the person responsible for making any payment from such contractor or sub-contractor at the time of payment or credit whichever is earlier.

If the Payment is being made to any Contractor does not exceeds Rs.30,000/-, no TDS on payment to contractor is required to be deducted. However, if payment to a contractor exceeds Rs.30,000/- or the total of all payments made or to be made during financial year exceeds Rs 1,00,000/- TDS shall be deducted under section 194C at the rates mentioned i.e. 2%. On Scrutiny of the following Travel & Catering bills, it has been observed that different contractors have done the work and submitted the bill/invoice of above Rs.30,000/- or Rs.1,00,000/- and they were made payment also for the same during the financial year 2017-18 to 2019-20 and hence TDS may be deducted from the contractors under Section194C @2% as detailed below:-

S.No.	Name of the Agency	Invoice No. and date	Amount	2%
1	Govind Travels	566 dated 21.12.2017	36,456/-	<b>41,332.50/-</b>
2	Aapka Caterers & Allied Services	085 dated 22.12.2019	6,90,787/-	
3	Aapka Caterers & Allied Services	462 dated 31.10.2018	2,19,675/-	
4	Aapka Caterers & Allied Services	105 dated 04.10.2018	3,97,550/-	
5	Aapka Caterers & Allied Services	141 dated 25.07.2017	35,817/-	
6	Aapka Caterers & Allied Services	094 dated 04.08.2018	4,77,660/-	
7.	Delite Caterers	CB 125 dated 09.10.2019	1,69,200/-	
8.	Delite Caterers	CB 120 dated 25.09.2019	13,160/-	
9.	Delite Caterers	CB 119 dated 25.09.2019	26,320/-	
<b>TOTAL</b>			<b>20,66,625/-</b>	

HOO/DDO may ensure that the TDS payable by the contractor is duly deposited against the aforesaid bills into the government exchequer and obtain a certificate from the contractor to this effect, if already deposited, under intimation to Audit.

Similar other cases may also be examined for necessary action.

*RS*

SL

**PARA-2:-** Non-adjustment of outstanding A.C. bills amounting to bill Rs.25,150/-.  
(Audit Memo No .08 Dated: - 29.07.2020)

Under Rule 162(1) of GFR, advances may be made either direct to the parties concerned and, on their receipt, (stamped when necessary) or may be drawn by departmental officers who maintain details accounts of such advances in lump sum on abstract bills in Form GAR 30 for disbursing to the parties. In no case, should be submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn.

As per information provided by the Commanding Officer-3, Delhi Battalion NCC, Arab Ki Sarai, ITI Campus, New Delhi, a no. of A.C. Bills are pending from 2017-20 as per details given below:-

S.No.	Year	Bill No. & Date	Amount (in Rs.)	Purpose of Advance
1.	2019-20	161 dated 13.10.2020	25,150/-	For CM rally on 25.01.2020
		<b>TOTAL</b>	<b>25,150/-</b>	

Necessary steps to be taken to adjust the outstanding AC bills amounting to Rs.25.150/- at the earliest after due verification of records under intimation to audit.

KS

412

## **TEST AUDIT NOTE** **(PERIOD 2017-18 to 2019-20)**

**TAN-1(A): Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)**  
(Audit Memo No.3)

Dated: 03.03.2020)

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

However, it has been noticed that the following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.:-

Sr. No.	Name & Designation Ms/Mrs/Sh.
1.	Amit Kumar, Sr. Asstt.
2.	Pramod Yadav, Jr. Asstt.

It is therefore suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004.



31c

**TAN-1(B): Improper maintenance of Pay Bill Registers.**  
(Audit Memo No. 04

Dated: -23.07.2020)

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

1. Numerous cuttings/Over writings were noticed in the PBR which were not attested by the Competent Authority in the PBRs maintained by the School.
2. Upper column i.e. previous PBR No., Aadhar No., LPC details etc. have not been filled in PBR.
3. PBR entries have not been signed by the writer and DDO.
4. Totaling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.

DDO may take necessary steps to update the PBRs as per above observations and shown to next audit.

h2

21

**TAN-2: - Shortcomings in maintenance of Service Books.**  
(Audit Memo No.06)

Dated: 27.07.2020)

During the test check of Service books maintained by the Commanding Officer-3, Delhi Battalion NCC, Arab Ki Sarai, the Service Books of following employees have been test checked by the audit.: -

Sr. No.	Name & Designation
1	Saraswati, ASO
2	Amit Kumar, Sr. Asstt.
3	Pramod Yadav, Jr. Asstt.
4	Ravinder Khatri, Driver

**The following shortcomings have been noticed during the test check: -**

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years. But on test check/scrutiny of service books it has been noticed that this has not been done in the Service Book mentioned above at S.No.1, 2 & 4.

2. **Service Book to be shown to the official every year as per SR 202:**

The Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been verified and Signature of official in Foreign Service obtained after the Accounts Officer has made necessary entries regarding Foreign Service.

It is observed that the service books of the employees mentioned above at Sr. No 1 to 4 were not shown to them.

3. Entry of AADHAAR number has not been made in the Service Book of the employees mentioned above which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR number. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

The HOO may get the service books of all the employees are similarly completed and may be shown to next audit.

MS

110

TAN-3: Irregularity in maintenance of stock registers (Non-Consumable and consumable both)  
(Audit Memo No.09)

Dated: 30.07.2020)

While test checks of following stock registers (Consumable & Non-Consumable):-

1. Camp Stock Register
2. Property Stock Register

The following Shortcomings have been noticed: -

1. No physical verification of stock has been conducted annually as laid down in the rules.
2. Multiple items have been entered in the single page of Consumable Stock Registers.
3. In Property Stock Register, entry against condemned items has not been made.

HOO may take necessary steps to address the above-mentioned Shortcomings and take necessary steps to maintain the record properly and shown to next audit.

*HS*