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

**Sub:- Audit Report of the Commanding Officer, 5- Delhi Battalion,
NCC, Kashmere Gate, Delhi for the period 2019-22**

INTRODUCTION

Test Audit on the accounts of the Commanding Officer, 5- Delhi Battalion, NCC, Kashmere Gate, Delhi for the period 2019-22, has been conducted by Audit Party No. 10 comprising of Sh. Davinder Kumar, I.A.O, Sh. Amit Kumar Sinha, AAO(relieved w.e.f. 18/04/22(A/N), Sh. Rajiv Singhal, SO and Sh. Sukhbir Singh, Sr. Asstt. during the period from 08.04.22 to 20.04.22 (7 working days).

AIMS & OBJECTIVES


The National Cadet Corps(NCC) is the youth wing of Armed Forces with its Headquarters at New Delhi, Delhi, India under NCC Directorate (HQ) various units have been working in which NCC, 5-Delhi BN, Kashmere Gate, Delhi. It is open to school and college students on voluntary basis. National Cadet Corps is a Tri-Services Organisation, comprising the Army, Navy and Air Wing, engaged in grooming the youth of the country into disciplined and patriotic citizens. The National Cadet Corps in India is a voluntary organization which recruits cadets from High Schools, Higher secondary, Colleges and Universitites all over India. The Cadets are give basic military training in small arms and parades. The officers and cadets have no liability for active military service once they complete their course.

HOO/DDO's/CASHIERS:-

POST	NAME OF THE OFFICER	PERIOD
HOD	Maj. Gen. Ajay Seth Maj. Gen. R K Mathur	April 2019 to Nov. 2019 Nov. 2019 to till
HOO/DDO	Col. R K Singh Col. Sushil Bugalia	01.04.19 to 18.08.20 19.08.20 to 31.03.22
Cashier	Sh. Sumit Kumar, Jr. Asstt.	01.04.19 to 31.03.22

Budget Allocation & Expenditure for the year 2019-22 :-

Financial Year	Budget	Expenditure
2019-20	12482524	12084234
2020-21	12046665	11927224
2021-22	8026328	7791099



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Statutory Audit:- The Statutory audit of the Commanding Officer, 5- Delhi Batalian, NCC, Kashmere Gate, Delhi was conducted by AG (Audit), Delhi upto NIL

Maintenance of Records:-

The maintenance of records of the Commanding Officer, 5- Delhi Batalian, NCC, Kashmere Gate, Delhi for the period 2019-22 was found satisfactory subject to observations made in current audit report and in test audit note.

Vacancy Statement:-

S.No.	Name of Post	No. of Posts Sanctioned	Filled up	Vacant
1	Group A	NIL	NIL	NIL
2	Group B	01	00	01
3	Group C	17	07	10

Old Audit report :-

(A) There were 21 audit para's outstanding in the previous audit report. The Department has submitted reply of old paras. Hence, four paras have been settled and one para has been settled as taken as fresh. The details are as under:-

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	1977-82	03	NIL	NIL	1,2 & 3
2	1982-85	02	02	Para No. 4 & 5 settled	NIL
3	1994-97	02	NIL	NIL	6 & 7
4	1998-07	02	NIL	NIL	1 & 3
5	2007-10	06	01	Para No. 2 settled	1,3,5,7 & 8
6	2010-16	01	NIL	NIL	2
7	2016-19	05	02	Para No. 1 Settled & Para No. 5 Taken as fresh	2,3 & 4
TOTAL		21	05	05	16

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(B) Details of Old Recovery: - 76368/-

S. No.	Year	Para No	Outstanding recovery	Settled	Remaining O/S Recovery
1	1994-97	6	7822/-	NIL	7822/-
2	2010-16	2	684/-	NIL	684/-
3	2016-19	1	6255/-	Affected 6255/- Effected NIL	NIL
4	2016-19	3	67862/-	NIL	67862/-
Total			82623/-	NIL	76368/-

Details of Current Recovery:- 63238/-

S. No	Audit MemoNo.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	13	Overpayment of Transport Allowances amounting to Rs. 260620/- during the Leave for full calendar month	4212/-	NIL	4212/-
2	17	Overpayment of refreshment charges amounting to Rs. 297/- made to M/s Delite caterers in Flag Hoisting Ceremony 2021	297/-	NIL	297/-
3	18	Overpayment of medical reimbursement claim in r/o Sh. Dayal Chand, LVD amounting to Rs.58729/-	58729/-	Nil	58729/-
Grand Total			63238/-	NIL	63238/-

The internal audit report has been prepared on the basis of information furnished and made available by the Commanding Officer, 5- Delhi Batalian, NCC, Kashmere Gate, Delhi for the period 2019-22, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.



(Davinder Kumar)
Inspecting Audit Officer
Audit Party No. 10

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PART-I
Old Audit Report



4/11/20

List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :N.C.C.							
Sub department:Commanding Officer, 5-Delhi Batalian NCC, Kashmere Gate, Delhi (1074/9)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1977	1982	1		Recovery of House Building Advance	O	0
2	1977	1982	2		Non-verification of Remittances.	O	0
3	1977	1982	3		Contingency Bill	O	0
4	1982	1985	4		Discrepancies in purchases of stationery Items.	O	0
5	1982	1985	5		Purchase without quotations	O	0
6	1994	1997	6		Pay Fixation	O	7822
7	1994	1997	7		Contingent Bills	O	0
8	1998	2007	1		Irregular drawal of Petrol in r/o Vehicle no. 91D -87601 E, LY 3 Ton 4x4 Shaktiman.	O	0
9	1998	2007	3		Information regarding Camp / Training held during the Audit period 1998-07.	O	0
10	2007	2010	1		Undue favour to M/s Gaurav Travels while making payment for hiring of vehicle	O	0
11	2007	2010	2		Non-maintenance of Mandatory record like stock register (cons & non-cons items) and TR-5	O	0
12	2007	2010	3		Fixation of pay in r/o Sukhbir Singh, UDC on Promotion is not in order	O	0
13	2007	2010	5		Purchase made without following codel formalities	O	0
14	2007	2010	7		AMC of the Photocopier Machine	O	0
15	2007	2010	8		Irregular expenditure on POL	O	0
16	2010	2016	2		Short Recovery of TDS amounting to Rs. 4209/-	O	684
17	2016	2019	1		Excess payment released to M/s Mother Dairy, Fruits & Vegetables Pvt. Ltd.	O	6255
18	2016	2019	2		Irregular purchase of Air Purifier/Cross Cut Paper Shredder/Cooler etc.	O	0
19	2016	2019	3		Irregularities in purchase procedure and non deduction of TDS and GST	O	67862
20	2016	2019	4		Violation of rules under GeM and under favour to M/s Royal Enterprises	O	0
21	2016	2019	5		Non production of Records	O	0

* NOTE:

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

Total 82623

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PART - I

OLD AUDIT REPORT

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PART - I (1977-98)
(PREVIOUS REPORT)

PARA NO. - 1 (Ref Para 3 of 1977-82)

During the audit, it was noticed that Sh. O.P. Kalra, UDC who has been transferred to 3 Delhi (G) Bn NCC Safdarjung, New Delhi from this office was paid HBA amounting to Rs. 24,240/- in two equal installments of Rs. 12,120/- each. The balance outstanding on his account was not shown on the back of HBA of the concerned official to enable the new department officer recovery of House Building Advance. Now the intimation of the amount of HBA paid by this office may be sent to the present office DDC to enable them to make recoveries of the HBA amount and on acknowledgement thereof may be kept on record. The compliance may be shown to next audit.

PARA NO. - 2 (Ref Para 8 of 1982-85)

The following remittances were to be verified by the concerned PAO but the same were not verified. These may be got verified from the PAO as shown therein and sent to Audit.

Sl. No.	Date of Deposit	Amount	No. of PAO
1	10.02.83	Rs. 474.00	PAO VIII AGCR Bldg. New Delhi
2	do	449.00	do
3	do	50.75	do
4	3.02.83	427.00	do

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PARA NO. -3 (Ref. Para 9 of 1982-85)

Contingency

It is seen from CB No. 169 dt. 29.03.85 that certain items have been purchased on 28.03.85 and 29.03.85 for Rs. 2800/- from Army Musketry Stores Darya Gaur, New Delhi. One item has been purchased against 2 vouchers on the same day for Rs. 401.25 each. The purchases have been split up and kept the purchases below Rs. 500/- in each voucher only to avoid inviting quotations. In this connection it is stated that normal procedure for purchase of store has not been adopted and codal formalities have not been completed. Quotations were not invited and the benefit of competitive rates has not been availed. Hence the purchase are irregular and may be got regularized under the orders of Competent Authority under intimation to Audit

Vr No 84 dt. 29.03.85 Rs. 401.25
Vr No. 85 dt. 28.03.85 Rs. 481.50
Vr. No. 86 dt. 29.03.85 Rs. 472.95
Vr. No. 87 dt. 29.03.85 Rs. 432.75
Vr. No. 88 dt. 29.03.85 Rs. 401.25
Vr. No. 89 dt. 29.03.85 Rs. 401.25
Vr. No. 90 dt. 29.03.85 Rs. 144.82

C/Bill No. 150/84 dt. 27.03.85

Rs. 1961 - incurred to under transportations charges for ATC-84 but the quotations from the transporters have not been called for and no comparative statement thereof is prepared as such the payment of the bill is irregular and may be regularized from the Competent Authority under intimation to Audit.

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PARA NO. - 4 (Ref. Para 10 of 1982-85)

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During the course of audit the following discrepancies/irregularities were noticed in purchasing on the stationary items:-
CD-178 dt. 31.03.84 for Rs. 901-47 Vr. Nos. 1 to 13

These are for the year 1982-83

(i) Stationary and other items are purchased from M/s Army Musketry Stores 3 Ansari Road, Delhi for Rs. 901.47 from dt. 16.03.84 to 26.03.84 in different dates unnecessarily split up to avoid necessary sanction from the competent authority. The same may be regularized by obtaining the ex-post facto sanction from the competent authority and the compliance be shown at the time of next audit.

Submitted by the Dept. of Revenue, Madras

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(ii) Quotations have not been invited in case of purchase of items from the private firms such as M/s Army Musketry Stores etc. The position may please be clarified under intimation to Audit.

Stationary

During a sample scrutiny of certain above paid vouchers on a/c of contingencies for the purpose of stationary and other items it was noticed that purchase were not found taken on stock charge as no endorsement to that effect was found recorded in any of the vouchers.

The reasons thereof may please be intimated to Audit. Action to review all the vouchers for the years 1982-83, 1983-84 & 1984-85 may please be taken and out come of review intimated to Audit in due course.

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PARA NO. -5 (Ref. Para 11 of 1982-85)

CB No. 190/82 dt. 31.03.83 Vr. No. 433

Certain items amounting to Rs. 8764.56 have been purchased from Education Traders 5373 Sadar Thana Road, Delhi. No quotations in this regard have been obtained from various firms and thus benefit of comparative rates have not been availed of. The purchase is irregular and requires the regularization by the Competent Authority under intimation to Audit

5000/- as per the
5000/-
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PARA NO. -6 (Ref. Para 13 of 1994-97)

PAY FIXATION

During the course of Audit, it has been pointed that pay of Sh. K.K. Verma Head Clerk has been wrongly fixed on 01.01.86 as per that fixation he has drawn one excess increment every year, which is not in order. His pay may be fixed as per detail below:-

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(a)	Pay drawn in pre-revised scale on 01.06.85	Rs. 440/-	The financial benefit given on Rs. 416/-
(b)	Pay on 01.01.86	Rs. 440/-	Presentive Pay
(c)	Pay fixed in revised scale on 01.01.86	Rs. 1,410/-	The financial benefit on Rs. 1,380/-
(d)	Pay on 01.06.86	Rs. 1,440/-	
(e)	Pay on 01.06.87	Rs. 1,470/-	
(f)	Pay on 01.06.88	Rs. 1,500/-	

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(g)	Pay on 01.06.89	Rs. 1,530/-
(h)	Pay on 01.06.90	Rs. 1,560/-
(i)	Pay on 01.06.91 after crossing of EB	Rs. 1,600/-
(j)	Pay on 01.06.92	Rs. 1,640/-
(k)	Pay on 01.06.93 to 14.06.93	Rs. 1,680/-
(l)	Pay fixed on 15.06.93 as Head Clerk in the scale Rs. 1400-2300 with DNI on 01.06.94	Rs. 1,760/-

Hence Rs. 7,822/- as per detail below regarding overdrawn of Pay & Allowances should be recovered from him after due verification under intimation to Audit:-

(a)	Pay	-	3,360/-
(b)	DA	-	1,702/-
(c)	H.R.A.	-	2,400/-
(d)	C.C.A.	-	360/-

Total - 7,822/-

PARA NO. -7 (Ref. Para 14 of 1994-97)

Subject Contingent Bills

On scrutiny of Contingent bills of 5 Delhi Bn NCC of the Audit period from 4/94 to 3/97 the following discrepancies and irregularities were noticed:-

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(a) CB Bill No. 62 dt. 07.11.96 (Vr. No. 48 to 51) for Rs. 6,686/-

Purchase of Training items for Rs. 5,687/- was made on 16.08.96 from M/s Rockwold Engineers and Traders vide their Bill No. 570/- dt. 16.08.96. In this connection it is stated that open quotations were collected personally but these quotations were not diarised and even the dated initials of the official who collected the quotation are not available on the quotations. The normal and correct procedures of inviting quotations were not adopted. Hence purchase made was irregular and need to be regularized under the order of the competent authority under intimation to audit.

(b) CB Bill No. 104 dated 29.03.96 (Voucher No 192)

Purchase of 25 Latrine Sheets and 25 Latrine screen of Rs. 98,840/- was made from Kendriya Bhandar, New Delhi. In this connection, it is pointed out that the purchase being above Rs. 50,000/- as per the instructions contained in the General Financial Rules, the open tenders should have been invited but no record of inviting open tenders had been produced by Audit and it appeared that the benefit of competitive rates had not been availed. Hence the purchase was irregular and need regularization from the competent authority under intimation to Audit.

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(c) C/Bill No. 106 dated 29.03.96 (Vouchers No. 204 & 205)

Purchase of sports material of Rs. 10166.90 from Super Bazar on 29.03.96 was made vide their bills No. 18343 and 258346 respectively. It has been noticed that without observing codal formalities viz. inviting of quotations as per normal procedure of calling quotations, the purchase had been made, though in the sanction of the competent authority it had been clearly stated that purchases be made after observing codal formalities. It was violation of the order of the competent authority. Hence the purchase was not in order. Reasons and the circumstances under which codal formalities were not observed be explained to audit and also purchase be regularized under the orders of the competent authority under intimation to audit.

(d) C/Bill No. 100 dated 29.03.96 (Vouchers No. 185) for Rs. 6200/-

Purchase of Rs. 6199.58 (or say Rs. 6200/-) of items for annual training grant was made from M/s Bansal Steel Industries (Regd.). It had been noticed that no codal formalities viz. inviting of quotations were observed. Page number and entry number of the Stock register was not found on the voucher. From this it can easily be presumed that the purchase had not been taken in stock which appeared to be highly objectionable. The reasons thereof be intimated to audit and action to review all the vouchers for the year i.e. 4/94 to 3/97 (period of audit) be taken and outcome of review intimated to audit in due course. Also irregular purchase needs to be regularized under the orders of the competent authority under intimation to audit.

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(e) C/Bill No. 86 dated 14.01.96 (Vrs 75 to 79).

An amount of Rs. 1010/- to the class IV and Drivers vide C/Bill No. 86 dated 14.01.96(Vrs 75 to 79) on account of stitching charges at the prescribed rates for summer and winter uniforms as claimed was reimbursed. It has been noticed that while passing the bills for re-embursement by the competent authority the instructions issued by Govt. of India from time to time for reimbursement of stitching charges of summer and winter uniforms have not been complied with. Requisite certificate of having seen the stitched uniforms and required formalities completed and the prescribed time of producing the stitched uniforms by the claimants was not kept in view. This had led clear violation of the instructions on the subject. Reasons thereof need to be explained to Audit and irregular claims admitted for payment be got regularized from the competent authority under intimation to audit.

(f) C/Bill No. 58 dated 09.11.95 (Vr. No. 35) for Rs. 5489/-
C/Bill No. 95 dated 29.03.96 (Vrs. 105 to 110) for Rs. 26216/-

It had been seen that transportation charges for carrying the cadets to the camp sites and back amounting to Rs. 5611.40 had been paid to M/s. Sneh Tourist Corporation in settlement of their bill no. 62 dated 25.09.95. Like-wise another payment of Rs. 26216/- had been made to the same firm in settlement of their claim bill nos. 167 to 172 dated 20.03.96. The above

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payments have been shown as sample scrutiny. Similarly a number of payments during the audit period 4/94 to 3/97 had been made to aforesaid corporation on account of transportation charges but no record of having observed the codal formalities required to be completed before awarding the contract after settling the terms and conditions had been produced to the audit. In the absence of record the payments made could not be said to be regular one because it was not clear as to what base of admitting their rates per kilometer for transporting the cadet was taken. Hence all the payments made during the audit period 4/94 to 3/97 were irregular and need to be regularized from the competent authority under intimation to the audit.

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PART - II (1998-2007)
(CURRENT REPORT)

PART - 1 (Ref. Audit Memo No. 14 dt. 13 Sept 2007)

Irregular drawal of Petrol in r/o Vehicle No. 91D - 87601 E, 11/3/2004
IA-3 SHAKHMAN.

As per the information provided to Audit the above noted "Shakman" was deposited back to CVD Delhi Camp on 17 July 2004. The last entry made in the Drivers Car Diary shows the fuel balance as 200 litres as on 21/05/2004. As per car diary the vehicle was last taken out on 23/03/2004. It may be explained to Audit, under which circumstances the NCC Unit has allowed to suffer a loss of 200 litres of petrol to Govt of Delhi, when the vehicle belongs to Defence Ministry. The loss suffered be recovered from the official who is responsible for this lapse under intimation to Audit CANNETAHRE - ALB

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PART - 2 (Ref. Audit Memo No. 13 dt. 13 Sept 2007)

In continuation of Audit Memo No. 9 dt. 29 Aug 2007, the authority of 3 Delhi Bn NCC was requested to submit TC, BH and Medical Reimbursement Bills covering the full audit period. The medical Bills in period 2004-05, 2005-06, 2006-07 were submitted for audit whereas the bills in r/o 1998-99 to 2003-04 were not produced.

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(B. vijayalakshmi)
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Medical Reimbursement register does not bear the signature of the competent authority, in the absence of which the register cannot be considered as authenticated.

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MF7 Claims for the period 2005-07 only were produced and for the remaining period (1998-2005) the records were not produced. MF7 register for the entire period was not produced.

In the absence of proper maintenance of records, records cannot be treated as genuine. All records along with supporting documents be submitted, identifying the above noted deficiencies.

PAR 1.3 (Ref. Audit Memo No. 7 dt. 29 Aug 2007 and No. 12 dt. 07 Sep 07)

Information regarding Camp/Training held during the Audit Period (1998-2007)

The 5th Coy. of 5 Delhi Battalion is conducting various training camps for cadets every year. The expenditure for all such camps & trainings are borne by central Govt. and Govt. of Delhi at a particular ratio. The portion of expenditure met by central Govt. is being added by the central Govt. every year. The details of expenditure shared by the Delhi Govt. during the Audit Period was sought from 5 Delhi Battalion NCC vide memo No. 7 dt. 29.08.07 and No. 15 dt. 07.09.07, but the unit failed to provide the details of camps & trainings held during the audit period & the expenditure.

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Vendor's expenditure bills were produced to Audit. In the absence of these details the audit could not verify the company's expenditure in this respect.

The above-mentioned information may be furnished to the management.

NON PRODUCTION OF RECORDS

PARTICULARS

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During the current audit following records were not produced to Audit:

- 1. Purchase bills.
- 2. Annual Stock returns showing capital locked up in the stocks (Account no. 15 of 1977-78)
- 3. Schedule 24 for the Audit Period

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Salt Ltd & others as per

18. vi. 1978 (Schedule) 1 MO,

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CHIEF ACCOUNTANT

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JUPUGATE

ISEL

FIELD MACHINERY DIVISION
Irrigation & Flood Control Dept., Govt. of Delhi
Govt. Petrol Pump, Mall Road, Delhi

N^o: 0036631

8 Mar 2004

Dated

वाहन नम्बर 91D 87601E
Vehicle No.
(Should be written clearly)
कार्यालय का नाम 5 Delhi Urban NCT
Name of Deptt.

Ledger Folio No. No 4003

प्राप्त किया गया, दिल्ली सरकार, माल रोड, दिल्ली से प्राप्त की।
Received the following from Petrol Supply Scheme, Mall Road, Delhi:

L Petrol 200 Ltr
लिटर
Litters

हस्ताक्षर
Signature
Designation (Office Stamp)
पद

Payment of Supplies should be made through Cheques at Petrol Pump. Within 30 days of receipt of bill to
Stoppage of Supplies. No Separate Reminders shall be sent. Bill (s) No. & date & amount should be
called while making payments.
In case of loss of Coupons/Coupon Book the consumer deptt. shall be liable to make payment in case supplies
retain against lost coupons. Registration of F.I.R. has nothing to do with the supplies.
T.C.P.C (M.V) 110026500 Books.

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ANNEXURE TO
PART A - IC 1992-93

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DRIVERS GAN DIARY

Date	Specific Nature of Duty	From	To	Mileage		KM	Signature of Driver/Using	Period in Tank Out	Period in Tank	Period Consumed	Period in Tank Balance	Remarks
				Out	In							
15/2/2014	Conveyance of TPS for collection	K. Gole	Reg. R.P. Centre, Mysuru	116796	116814	78	[Signature]	111	-	19	92	
16/2/2014	Conveyance of TPS for collection	K. Gole	Reg. R.P. Centre, Mysuru	116874	116934	60	[Signature]	92	-	15	77	
17/2/2014	Conveyance of TPS	K. Gole	Reg. R.P. Centre, Mysuru	116934	116974	40	[Signature]	77	-	15	62	
18/2/2014	Conveyance of TPS	K. Gole	Reg. R.P. Centre, Mysuru	116994	117082	58	[Signature]	62	-	14	48	
19/2/2014	Conveyance of TPS	K. Gole	Reg. R.P. Centre, Mysuru	117052	117044	12	[Signature]	48	200	14	245	KM 2452
20/2/2014	Conveyance of TPS	K. Gole	Reg. R.P. Centre, Mysuru	117064	117100	56	[Signature]	245	-	14	231	Fuel = 111
21/2/2014	Conveyance of TPS	K. Gole	Reg. R.P. Centre, Mysuru	117130	117162	62	[Signature]	231	-	15	216	
22/2/2014	Conveyance of TPS	K. Gole	Reg. R.P. Centre, Mysuru	117182	117228	66	[Signature]	216	-	16	200	KM 1407
23/2/2014	Conveyance of TPS	K. Gole	Reg. R.P. Centre, Mysuru	117248	117293	45	[Signature]	200	-	16	200	



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CURRENT REPORT

PART -II

PARA NO. 1

Audit Memo No.13

Dated-18.10.10

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Sub: Undue favour to M/s Gaurav Travels while making payment for hiring of vehicle.

During the scrutiny of bills for hiring of transport from M/s Gaurav Travels for the event " Joint Operation with Delhi Police", it has been noticed that the department has made payment of Rs. 4,37,063/- to M/s Gaurav Travels vide bill no. 151 dt. 19-1-09 against sanction no. F. 8(61)/NCC/NP/Accts./2008-09/33 dt. 2-1-09 for Rs.1,71,620/- and F.8(28)/NCC/NP/Accts/2008-09/27 dt. 2-7-09 for Rs.2,74,636/-.

The following irregularities have been noticed:-

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1. Passed for payment was not done by DDO on any bill submitted by M/s Gaurav Travels.
 2. Duty slips submitted by M/s Gaurav travels were not verified by any responsible officer/authorized official/officer of the unit.
 3. On going through the bills, it was found that only km run by the vehicle is mentioned on duty slip but the destination covered was not mentioned and the payment of Rs.1,26,620/- was made for extra kms run and extra hrs. As per minutes sheet, the buses were hired for the particular places and the bus charges was Rs.2790/- for 80km/08 hrs.+Extra Km @32/-per km+ Extra hrs. @ Rs.120/-per hour.(Detail attached)
 4. Duty Slips from 10-10-08 to 27-10-08 were submitted by M/s Arora Travels instead of M/s Gaurav Travels.
 5. Vehicle no. on duty slip and bills was not mentioned.
 6. On scrutiny, it was seen that one vehicle-coach 5056 is running on three consecutive dates giving same meter reading for kms run on 2nd and 3rd day metre and unauthorized payment of Rs. 6350/- was made to M/s Gaurav Travels. (copy of the duty list and bill attached as annexure)
 7. Excess payment may be recovered after due verification of record and shown to audit and reasons for above regularities may be clarified to audit.

PARA NO. 2

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Audit Memo No. :10 & 14
Dated: 12-10-10 & 18-10-10

Subject: Non-maintenance of Mandatory record like Stock register (consumable and non-consumable items) and T.R.-5.

During the scrutiny of record of camps and cash book, it has come to notice that the unit is not maintaining the following record:-

1. Stock Register -As per GFR Rule 187 (2)-All material shall be counted, measured or weighed and subjected to visual inspection at the time of receipt to ensure that the quantities are correct.

As per GFR Rule 187 (3)-Details of the material so received should thereafter be entered in the appropriate stock register. The officer in-charge of store should certify that he has actually received the material and recorded it in the appropriate stock register.

A sample scrutiny of vouchers on a/c of contingent purchases made for an amount of Rs. 43500/- during CATC Camp year 2008-09 & items for an amount of Rs.36991/- during CATC Camp year 2009-10 under Incidental Allowance , but no stock entry was found made available in the stock register.

Similarly stationery items and other non-consumable items purchased during the audit period were not found recorded in the stock register.

Similar cases of other camp organized by the unit during audit period 2007-10 may be reviewed.

2. T.R.-5-Receipt and Payment Rule-21, provide that where money is received on behalf of the Govt. must give the payer on receipt by HOO/DDO and amount must be properly entered in the cash book. It has been noticed that the unit shown received the amount in the cash book but without issuing a T.R.-5.

Reason for not maintaining the mandatory record by the unit be explained to audit.

Settled
as per
copy

11

Settled as per copy
Settled as per copy
11/10/10

25
35

PARA NO.3

Audit Memo No. 7 & 3
Dated:12.10.10 & 8-10-10

SUB :- FIXATION OF PAY IN R/O SUKHBIR SINGH UDC ON PROMOTION IS NOT IN ORDER.

During the test check of service book and personal file of Sh. Sukhbir Singh UDC, it has been noticed that the fixation of pay at the time of promotion from LDC to UDC from 1.8.08 is not in order.

He was promoted as UDC w.e.f. 01.08.08 in PB-I Rs.5200-20200/- with GP Rs.2400/-. His pay will be fixed on promotion as given below:-

Pay as on 01.07.08 as LDC 1900	Rs. 7910 +
On promotion as on 01.08.08, his pay will be fixed after granting one increment equal to 3 % of the sum of the Pay + GP	Rs. 8210 + 2400
Pay as on 01.07.09	Rs. 8530 + 2400
Pay as on 01.07.10	Rs. 8600 + 2400

Pay in this case may be revised after due verification & shown to Audit.

(B) As per instructions issued by the govt. the annual increment will be 3% of total of pay in the running pay band and corresponding grade pay rounded off to next multiple of 10. During the scrutiny of pay fixation cases it was noticed that the the fixation in the case of Sh.Manish Kumar LDC and Sh. Kuldeep Kumar, Chowkidar is wrong. The pay fixation of official may be reviewed as per detail given below :-

S.NO.	Name of the official	Pay as on 1.1.07	DNI 1.7.08	DNI 1.7.09	DNI 1.7.10
1	Sh.Manish Kumar LDC (Grade pay 1900)		6360	6610	6870
2	Sh. Kuldeep kumar Chow (Grade pay 1300)	5230	5430	5640	5850

-Similar other cases may be reviewed at your level and compliance may be shown to audit.

24
34

9
14
B(2)
outstanding

19
S
No Review

Settled

Settled
Rs 2490
recovered

2490

2490

PARA NO.4

Audit Memo No. 06
Date.12.10.10

Sub:- Recovery of irregular drawl of cash handling allowance amounting to Rs.4435/- (Rs. Four Thousand Four Hundred Thirty Five Only)

During the test check of the PBR for the year 2007-10, it was noticed that over payment of cash allowance was made to present cashier Sh. Manish Sharma, LDC.

Cash handling allowance is paid to LDCs, UDCs and Assistants appointed to perform duties of cashier at the discretion of the Head of Department. Further, the amount of CHA depends on the average monthly cash disbursements and the HOD concerned should certify the amount of cash disbursed and sanction rate of CHA. The quantum of CHA is also required to be reviewed every year.

He was granted cash allowance wef. 19.12.08 to 31.03.10 vide order no. 6(1) SP/MIC/Acctt/2007-08/1981 dt.07-09-10 @ Rs.150/- per month but he was drawing cash allowance from January 2008 to Aug.08 @ Rs.150/- per month & from Sept. 2008 to Feb.10 @ Rs. 300/- per month.

Hence recovery of Rs.4435/- may be made from Sh. Manish Sharma under intimation to audit.

This point was also raised by the AGCR audit report 2005-08 but no action was taken by the unit till date.

Recovery made
vide bill
Dt. 10/10/10
No. 10/10/10
Dec 10/10/10

Recovery of
4435/-
made

(23) 23/10
(33) 33

PARA NO.5

Audit Memo No.11
Dated-13.10.10

SUB : PURCHASES MADE WITHOUT FOLLOWING CODEL FORMALITIES

During the scrutiny of bills for the Audit Period 2007-10. It has been noticed that the Deptt. Has made purchase on a/c of stationary , I.T & other O. items without observing codel formalities direct from market as per details given below:-

Sl. No.	Year	Amount	Name of Items
1.	2007-08	59,513	Stationary, Computer Items
2.	2008-09	41,062	- do -
3.	2009-10	69,070	- do -

As per GFR 145 - "Purchase of goods up to the value of Rs. 15,000/- only on each occasion may be made without inviting quotations or bids on the basis of a certificate to be recorded by the Competent Authority".

But no certificate was recorded by the Competent Authority. Further, most of the vouchers were not entered in the Stock Register.

(15)
(10)
(13)

The items were purchased on the monthly basis, whereas the Deptt. should purchase the consumable items like Stationary & I.T items on Annual basis by calling limited quotations and to get competitive rates.

Reasons for not observing codel formalities while purchasing the store items may be given.

PARA NO. 6

16

Audit Memo No. 8
Dated - 12.10.10

SUB : SHORT RECOVERY OF INCOME TAX AMOUNTING TO RS. 19408.00 FOR THE YEAR 2007-2010

During the test check of the Income Statement & Form 16 & PBR for the year 2007-2010, it has been found that Income Tax in r/o following official have been recovered less.

Year 2007-08

1. Sh. Rajesh Kumar Tyagi, HVD : Form 16 & Income Statement was not produced by the Office.

G. Salary	= 133191 or Say
	133190
TA (-)	1200
WA (-)	360
	131630
Savings (-)	15960
	115671
Taxable Income	5671
Tax	567
Cess	17
Total Tax to be paid	884

Year 2008-09

1. Sh. Navin Malhotra, UDC : T. Fee allowed but documentary proof not attached

G. Salary	= 228689 or Say
	228690
TA (-)	5400
	223290
Savings (-)	18107
	205183
Taxable Income	55183
Tax	5518
Cess	165
Total Tax to be paid	5683

Sub h 1

16

Lic downdr. 8051

Sub h 1

Document & t. fee attached now

Sub h 1

22/8/22
32

2. Sh. Sukhbir Singh, UDC

Documents attached & seen

G. Salary	= 208149 or Say
	208150
TA (-)	5400
	202750
Savings (-)	248860
	177890
Taxable Income	27890
Tax	2789
Cess	84
Total Tax to be paid	2873

21
31

Year 2009-10

1. Sh. Sukhbir Singh, UDC :

LIC & T. fee Rebate allowed but documentary proof not attached

Documents attached

G. Salary	= 286378 or Say
	286380
TA (-)	9600
	276780
Savings (-)	64860
	211920
Taxable Income	51920
Tax	5192
Cess	156

Total Tax to be paid 5348

2. Manish Kumar Sharma LDC :

HRA rebate allowed but documentary proof not attached

Documents attached

G. Salary	= 211315 or Say
	211315
CPF	15898
	227213
TA (-)	7200
	220013
Savings (-)	32156
	187857
Taxable Income	28375
Tax	2836
Cess	85

Total Tax to be paid 2921

3. Rajinder Singh, Peon :

G. Salary = 223566 or Say

	223570
TA (-)	7920
	215650
WA (-)	215650
Savings (-)	50164
	175486

Taxable Income	2486
Tax	1649
Cess	50

Total Tax to be paid 1699

Recovery may be made after due verification of record and compliance may be shown to next audit.

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PARA NO. 7

Audit Memo No.4
Dated-8-10-10
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Sub: AMC of the Photocopier Machine

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During the test check of file of bill pertaining to AMC of photocopier machine Toshiba-A-studio-160, it has been observed that the department has awarded the work of AMC of photocopier machine to M/s HCL Infosystem Ltd. For an amount of Rs. 20000/- and service tax @ Rs.10.36 % extra from 16-02-2009 to 15-2-2012. The payment was made for Rs. 22,472/- (including service tax) vide bill No. 77 dt. 10-09-2009.

19
As per Rule 158 of GFR, to ensure due performance of the contract, performance security is to be obtained from the successful bidder awarded the contract. Performance security should be five to ten percent of the value of the contract. In this case, no performance security in copy of agreement was available on the record.

As per Rule 159 of GFR, advance payment should not exceed thirty percent of the contract value to the private firms, whereas in this case the department has made 100% advance payment of Rs.20472/- for three years without taking any security.

Reason for making advance payment to M/s HCL Infosystem Ltd. may be explained to audit.

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PARA NO. 8

Audit Memo No.9
Date: 10-10-10

Sub: Irregular expenditure on POL

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During the test check of POL record for the audit period 2007-2010, it has been noticed that the deptt. has consumed the petrol above the prescribed limit of 200 ltr.per month without the approval of Finance Deptt. Detail of the cases is given below-

S.No.	Vehicle No.	Petrol/Diesel sanctioned for a month	Consumption a month	Difference
1	M/Gypsy	Aug,07 - 200		29
		Dec,07 - 200		02
		Jan,08 - 200		08
		Mar,08 - 200		06
		April,08 - 200		08
		May,08 - 200	57	57
		June,08 - 200	13	113
		Jul,08 - 200	13	13
				336
2	S/Mazda	Jan,08 - 200		24
		May,08 - 200		57
		Sept,08 - 200		25
				306

3	M/Cycle	Sept, 08- 35	41	
		Jan, 10 -35	43	
			TOTAL	

(21) 5/19
29

The excess consumption of Diesel/Petrol is irregular and therefore requires be got regularized by the competent authority and shown to next audit.

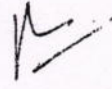
PARA NO.9

Memo No.14
10.10

Sub- Non production of Record

1. Spouse information.
2. GPF Ledger Class IV

Taken as fresh



VITA JAIN
PARTY NO.IX

Para No. 02 : Short Recovery of TDS amounting to Rs. 4209/-

(Ref. Audit Memo No. 12 and 12A Dt. 14.02.2017 & 22.02.2017)

As per Income Tax, 1961 section 194 C "any sum credited or paid in pursuance of any contract the consideration of which exceeds Twenty Thousand Rupees in a financial year in cases other than Advertising, TDS @ 2% will be deducted from the Bills."

During course of audit, it was observed that office of Commanding Officer, 5-Delhi Btn. NCC 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 to be Recovered including cess	TDS actually Recovered	Short Recovery of I.Tax
1	2	3	4	5	6	7	8
1	AB-168 dt. 13.03.12	M/s Arora Tourist Co.	758 / 25.12.11	17325/-	357/-	Nil	357/-
2	AC-168 dt. 13.03.12	M/s Arora Tourist Co.	759 / 03.01.12	17325/-	357/-	Nil	357/-
3	CB-84 dt. 08.11.13	M/s Arora Tourist Co.	1084 & 1085 dt. 04.01.13 & 12.1.13	39150/-	806/-	Nil	806/-
4	Advance Bill dt. 08.05.14	M/s Arora Tourist Co.	17 dt. 30.06.14	14036/-	290/-	Nil	290/-
5	Advance Bill dt. 08.05.14	M/s Arora Tourist Co.	18 dt. 30.06.14	10527/-	217/-	Nil	217/-
6	Advance Bill dt. 08.05.14	M/s Arora Tourist Co.	17 dt. 30.06.14	14036/-	290/-	Nil	290/-
7	CB-122 dt. 11.02.16	M/s Arora Tourist Co.	140 dt. 15.01.15	2280/-	48/-	Nil	48/-
8	CB-127 dt. 26.02.16	M/s Arora Tourist Co.	641 to 648 dt. 02.02.16	197340/-	4065/-	3945/-	118/-
9	CB-143 dt. 30.03.16	M/s Gee Em Enterprises	112/5552 dt. 08.02.16	7830/-	161/-	Nil	161/-
10	163 dt. 24.02.12	-do-	3569 dt. 17.02.12	4650/-	96/-	Nil	96/-
11	15.03.12	M/s Delhi Area Printing Press	683 dt. 15.02.12	14390/-	296/-	Nil	296/-

one 16

Intd by Hyt
vide letter no. A/1/2017

308-99
10/11/18/108-99
24/10/17

Para partially settled by Hyt.

with an
pls
Rs-684

23

R. 2482

K 257

ds

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29
17

12	CB-141 22.03.16	-Do-	112/5576 26.02.16	18850/-	388/-	Nil	388/-
13.	CB-65 10.09.15	M/s Eternity Solutions	2169 08.09.15	5850/-	121/-	Nil	121/-
14	CB-131 03.03.16	M/s Eternity Solutions	555 01.03.16	17083/-	352/-	Nil	352/-
15.	CB-132 03.03.16	M/s Eternity Solutions	2250 24.02.16	10900/-	225/-	Nil	225/-
16.	CB-138 16.03.16	M/s Eternity Solutions	2257 11.03.16	1330/-	27/-	Nil	27/-
17.	CB-137 16.03.16	M/s Eternity Solutions	2274 15.03.16	2915/-	60/-	Nil	60/-
GRAND TOTAL							4209/-

15
Rs.
285

Necessary steps should be taken to recover the TDS amount of Rs. 4209/- 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.

Para No. 03: Less deduction of License Fee/Water Charges amounting to Rs. 620/-

(Ref. NO. Audit Memo No. 15 Dt.: 16.02.2017)

The PWD Deptt. of Delhi Govt. have revised the License Fee/Water Charges from July 2012 vide order No. F.4 1/Misc./PWD/Allot/2004/8496-8500 dated 27.07.2012 and order No.F.4(1)/Misc./PWD&H/A-II/2004/2749-2765 dated 10.03.2014. But scrutiny of PBRs and Lic. Fee revision office order No. F 5 DBN/NCC/Accts./2014/123 dated 15 May, 2014 revealed that the department had made less deduction of License Fee/Water Charges from the salary of under-mentioned employee according to the revised rates as per details given below:

S. No.	Name & Desgn. (Sh/Smt.)	Residential Address	Descr.	Period	License Fee (Rs.)			No. of months	Amount recoverable (Rs.)
					Due	Deducted	Diff.		
1.	Rajesh Kumar Tyagi, Gr. C	196, Type-II, Sidhora Kalan	L.Fee	07/12 to 06/13	205	196	00	10	620/-
			W/Ch.						
			L.Fee	07/13 to 04/14	245	196	62		
			W/Ch.				00		
Total								620/-	

Sutn... vide 4/11/07... 1/11/14 / D A / A / P No - 9/1/07

Necessary steps should be taken to recover Rs. 620/- arrears of License Fee and Water Charges as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

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PARA 04 : NON-PRODUCTION OF RECORDS.

(Ref. Audit Memo No. 09 dated 13.02.2017)

The following records/registers were not furnished by the school to the Audit for scrutiny

- 1 Consumable and Non Consumable stock Register.
- 2 Property Register.
- 3 Income Tax record for the year 2010-11, 2011-12 & 2012-13.
- 4 Spouse Information.
- 5 LTC Advance Register.
- 6 GPF Ledger of previous audit period
- 7 Indemnity /fidelity Bond.

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Sudhakar & ...

11/8/2020

B. Vijaya Lakshmi Party no. 4

The unit must ensure to produce the above mentioned records to next audit

(Santosh Sharma)
Inspecting Audit Officer
Audit Party No.

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**CURRENT AUDIT REPORT
PART II
(2016-17 to 2018-19)**

PARA 01: Excess payment amounting to Rs.6255/-released to M/s Mother Diary, Fruits & Vegetables Pvt. Ltd. on account of supply of refreshment to the NCC Cadets-reg.

(Ref. Audit Memo No. 08 dated 07.08.2020)

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

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

Collected from

Submitted for Deputy

S.No.	Name of Institution	B. No. & Date	Period of claim	No. of refreshments bought	No. of Cadets present as per attendance certificate	No. of excess refreshments revived	Rate of refreshment @ each (in Rs.)	Excess payment made (in Rs.)
1.	Aryabhata Institute of Technology	17/04.06.2018	01, 07, 08, 09 and 15 Feb, 2018	75X4=300	54	21X5=105	45	4725
2.	GBSSS No.3, Bhola Nagh Nagar, Delhi	17/04.06.2018	02 Feb, 2018	62X1=62	28	34X1=34	45	1530
Total								6255

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

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

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PARA 02: Irregular purchase of Air Purifier/Cross Cut Paper Shredder/Cooler etc-reg.
(Ref. Audit Memo No.11 dated 07.08.2020)

During the scrutiny of purchase bills for the audit period, it has been observed that HOO 5-Delhi BN, NCC, Kashmere Gate, Delhi-110006 has purchased the following items, without obtaining approval of Finance Department, GNCT of Delhi.

S. No.	Item Purchased	Name of Agency	Bill No. & Date	Amount (in Rs.)
1.	Symphony Water Coolers (03)	M/s K E Business System	18/14.05.2019	17793
2.	Micro Oven	M/s Gee Em Enterprises	18/14.05.2019	6899
3.	Paper Cut Shredder	M/s Haryana Traders	128/19.03.2020	6392
3.	Plastic Modular Chair and Computer Table	M/s Rudr Educational & Charitable Society	122/12.03.2020	9449
4.	Air Purifier	M/s Krishna Trading Co.	100/20.12.2019	18190
			Total	58723

KDR 70-71
KDR - 74
KDR - 75
KDR - 74
KDR 72

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

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

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PARA 03: Irregularities in purchase procedure and non-deduction of TDS and GST of Rs 67862/-reg.

(Ref. Audit Memo No. 12 dated 07.08.2020)

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

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

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

During the scrutiny of the records of § Delhi BN, NCC, Kashmere Gate, Delhi, no files were produced to audit for the audit period 2016-17 to 2018-19. It came to the notice that files were not being maintained as there was no practice of doing so. Note sheet was never used for initiating the proposal and obtaining the approval of the competent authority on the purchase of the contingency items, to repair the office furniture, computer etc. Or any other instructions/guidelines which should be recorded in the file. Only bills along with the sanctions were produced before the audit for scrutiny. It could not be ascertained by the audit from where the proposals initiated and under whose competency it falls. The Director, NCC had issued a letter No. F.8(21)/NCC/Acctt./17-18/PT.II/20-41 dated 05.04.2018 that the procedures as enumerated under Rule 149 of GFR 2017, which stipulates that the procurement of Goods and Services by Ministries or Departments will be mandatory for goods or services available on GeM and shall scrupulously be followed by all Officers of NCC department for procurement of goods and services. File be maintained by the office while initiating any proposal for purchase of the contingency items office furniture, computer etc. and for repair and maintenance of the same. So, that it can be ascertained whether the proposals so made are as per the provisions of GFR or not.

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

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

As per Rule 154 of General Financial Rules, 2017 (Formerly Rule 145 of GFR 2005) the goods upto the value of Rs. 25000/- can be purchased without inviting quotations, but a certificate that "I _____ am personally satisfied that these goods purchased are of the requisite quality and specification and have been purchased from the reliable supplier at a reasonable price" is required to be recorded by the competent authority. But no such certificate found recorded during the scrutiny of vouchers for the year 2016-17 to 2018-19.

As per rule 155 of GFR 2017 (Formerly Rule 146 of GFR 2005), purchase of goods costing above Rs. 25000/- and upto Rs. 250000/- may be made on the recommendations of duly constituted Local Purchase Committee. Before recommending place o the purchase order, the members of the committee are jointly required to record above mentioned certificate. But no such certificate found recorded.

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

Further on the scrutiny of the files of CATC camps conducted during the financial year 2018-19, TDS/GST has not been deducted in the Messing Bills in r/o M/s Royal Enterprises:-

Jubal

S.No.	CATC Camp Period	Bill No./date	Total Gross Amount including GST	Amount of TDS to be deducted (Only certificate obtained from the M/s Royal Enterprises)	GST@2%	Total of TDS and GST
1.	11.07.2018 to 20.07.2018	DCB-57/09.1.2019	571725/-	11435	11435	22870
2.	15.10.2018 to 24.10.2018	DCB-09/12.04.2019	574750/-	11495	11495	22990
3.	03.01.2019 to 12.01.2019	DCB 19 DT 14/5/2019	550050/-	11001	11001	22002
			Total	33,931	33,931	67862

Hence, the unit should recover TDS & GST amount of 67862/- from M/s Royal Enterprises and deposit in Govt account after due verification, under intimation to audit. And due importance also be given to the above guidelines under GFR 2017.

16 **PARA 04: Violation of rules under GEM and undue favour to M/S. Royal Enterprises-reg.**
(Ref. Audit Memo No. 14 dated 10.08.2020)

The Indian government introduced the Govt. E-market place GeM in August, 2016 to facilitate online procurement of common goods and services required Central and State government Ministries etc at the Right Price, Right Quality and Right Quantity in a transparent and efficient manner.

According to role and responsibilities of a buyer on GeM at point No. IX, buyers are not allowed to place any order at GeM prices outside GeM. The prices on GeM are only applicable if the procurement is made through GeM portal. Using GeM prices for procurement outside GeM portal strictly prohibited. Further, buyers are not allowed to place any offline contract to the seller based on the outcome of e-bidding/RA conducted on GeM. All such contracts shall be treated as null and void.

NCC department conducts camping for 10 days at a stretch for two or three times in a financial year. But on scrutiny of the records the files of CATC camps conducted during the financial year 2018-19, it has been found that the NCC Unit has made requirement of One Day for messing items in GeM portal. Further, the unit has enhanced No. of students as well as No. of days through an affidavit mutually agreed by buyer and seller. Concealing of the facts to place an order in Gem portal is a gross violation of GeM Rules.

The details of CAMPS conducted by the NCC, 5-Delhi BN, Kashmere Gate, Delhi during the Financial Year 2018-19 is as under:-

Handwritten signature

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S.No.	CATC Period	Camp	No. of Students as GeM per one day	Revised No. of Students affidavit per days	No. of as per 10	Amount paid for No. of Students	Remarks
1.	11.07.2018 to 20.07.2018		550@90/-	550@90/-		600@90/-	No. of students has been paid 600 instead of 550
2.	15.10.2018 to 24.10.2018		500@95/-	600@95/-		600@95/-	No. of students increased through affidavit
3.	03.01.2019 to 12.01.2019		525@95/-	600@95/-		600@90/-	No. of students increased through affidavit

This type of practice is violation of Gem rules as well as GFR rules. This practice should be avoided completely in future and all excess paid amount for the camp held in 11.07.2018 to 20.07.2018 may be recovered from M/S. Royal Enterprises under intimation to audit.

PARA 05: Non-Production of Records-reg.
(Ref. Audit Memo dated 03.08.2020)

The following records/information could not be produced before audit:-

The above cited records/information may be provided to next audit.

1. Purchase files (1977-98)
2. Consumable and Non-consumable Stock Register (2010-11 to 2015-16)
3. Property Register (2010-11)
4. Spouse Information (2010-11)
5. Postage Stamp Register
6. POL/Log book of Swaraj Majda Truck
7. Despatch Register for cross checking of Log Book
8. Stock Registers (Consumable/Non-Consumable)

Handwritten notes in red ink:
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CURRENT AUDIT REPORT (2019-22)

PARA No.1 Overpayment of Transport Allowances amounting to Rs. 4212/- during the Leave for full calendar month (Ref. audit memo No. 13 dated 13.04.2022)

During the test check of the information provided and scrutiny of Pay Bill Registers for the audit period 2019-22, it has been found that the following staff is on Leave for full calendar month due to lockdown/Covid-19, but the Transport Allowance was paid to him, which was not admissible as per detail below: -

S. No.	Name & Designation	Leave Period	Leave full calendar month	Transport Allowance paid	Overpayment of Transport Allowances to be recovered
1	Sh. Santu Ram, Sweeper	April 2020	April 2020	4212/-	4212/-
Grand Total					4212/-

Necessary steps should be taken to recover the Transport Allowance amounting to Rs. 4212/- from the above mentioned staff, after due verification of fact & figure, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

PARA No.2 Non-settlement of advances amounting to Rs. 99460/- (Ref. audit memo No. 14 dated: 13.04.2022)

According to Receipts & Payments Rule 118 money drawn on behalf of Abstract Contingent bills (AC Bills) for payment of advance should be adjusted within a period of one month from the date of its drawl by submission of detailed bill.

Further Rule 162(b)(i) of Receipt and Payment Rules-1983 stipulates that "no officer disbursing these advances should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded. In no case, should the submission of the detailed bill be delayed by the end of the month following that in which the advance was drawn."

During the test check of the information provided to audit, it has been observed that the following Advances are still pending, as per detail given hereunder:-

S No.	Detail of Advance Date	Bill No. &	Amount of Advance	Remarks
1	ACB-88 dated 31.01.2022		99460/-	
	TOTAL		99460/-	

Necessary steps should be taken to settle/recover these advances, after due verification, under intimation to audit.

PARA No.3 Overpayment of refreshment charges amounting to Rs. 297/- made to M/s Delite Caterers on occasion of Flag Hoisting Ceremony 2021
(Ref. audit memo No 17 Dated 19.04.2022)

During the course of scrutiny of Bill/Voucher for the audit period 2019-22, it has been observed that the Office of Commanding Officer, 5, Delhi Battalion, Kashmere Gate, Delhi has made overpayment of refreshment charges to M/s Delite Caterers on account of providing refreshment to the Cadets participated in Flag Hoisting Ceremony (2021) held from 31 July 2021 to 15 August 2021. The details of overpayment is as under:-

.No.	Name of suppliers	Invoice No. & Dated	Amount of Invoice	Sanctioned Amount/ Released Amount	Overpayment
1	M/s Delite Caterers	47 dated 09.08.2021	26508/-	26805/-	(Rs. 26805/-- 26508/-) =297/-

Necessary steps should be taken to recover the overpayment amounting to Rs. 297/- from M/s Delite Caterers, after due verification of fact & figures, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

PARA No.4 Overpayment of medical reimbursement claim in r/o Sh. Dayal Chand, LVD amounting to Rs.58729/-

(Ref.audit memo No. 18 dated 19.04.2022)

As per DGEHS Guidelines, "Treatment in private hospital not recognized/not empanelled under the scheme in medically emergent conditions will also be admissible when treatment is necessitated in such hospitals being situated near the place of illness/trauma and when no other recognized facility is available nearby or due to circumstances beyond the control of the beneficiary. However, reimbursement in such cases shall be made by the concerned department within the ceiling of DGEHS rates."

Further, it has been observed that Sh. Dayal Chand, LVD has submitted the Medical Reimbursement Claim of Rs.92159/- in respect of his wife Ms. Neeti, who was undergone treatment from OJAS Super Specialty Hospital, Panchkula, Haryana (Non Empanelled Private Hospital) on emergent basis as per emergency certificate issued by the Hospital Authority.

As per the Discharge Summary issued by the Hospital Authority on dated 03.03.2022 in r/o Ms. Neeti aged 41 years the following Procedure/Surgery was done during the treatment of patient:-

- 1. ERCP
- 2. STENTING

As per CGHS package rate list issued by the Ministry of Health & Family Welfare, Govt. of India for the period 2014, it has been noticed that procedure/investigation rates for the above said treatments are as under:-

ERCP (As per CGHS code 1624)	Rs.2875/-(NABH)
STENTING (As per CGHS code 1308)	Rs.5555/-(NABH)
Total	Rs.8430/-

During the course of scrutiny of Medical Bill/Vouchers and Sanction Order issued by the NCC BN5 for the audit period 2019-22, it has been observed that the Office of Commanding Officer, 5, Delhi Battalion, Kashmere gate, Delhi has made overpayment to Sh. Dayal Chand, LVD on account of Medical Reimbursement Bill. The detail of over payment is as under:-

S. No.	Bill No. & Date	Amount Claimed	Amount Reimbursed by the Department	Amount admissible as per package Rates	Over-payment	Remarks
1	MB- 115 Dated 29/03/20 22	92,159	67,159	8,430	58,729/-	Package Rates includes: Doctor visits fees, Room Rent, Medicines, consumable etc.

Necessary steps should be taken to recover the overpayment of Rs.58,729/-, after due verification of facts & figures, under intimation to audit. Other similar type of cases may also be reviewed under intimation to audit.

PARA No.5 Non Production of Record.

(Ref. audit memo no.1 dated 08.04.2022)

The following records/information not produced to audit for the audit period 2016-19.

1. Purchase Files (1977-98)
2. Property Register (2010-11)

The following records/information not produced to audit for the audit period 2019-22.

1. Property Register/ Security Deposit Register/LTC Register/Tuition Fee Register/Medical Reimbursement Register/POL Register.
2. Purchase Files/ Files pertain to payment of honorarium to ANOs



(Davinder Kumar)
Inspecting Audit Officer
Audit Party No. 10

TEST AUDIT NOTES

TAN 1 Improper maintenance of Pay Bill Registers
(Ref. audit memo No 09 dated 08.04.2022)

During the test check of pay bill registers for the audit period 2019-22, the following shortcomings have been noticed:-

1. Page counting certificate has not been recorded in the first page of Pay Bill Register (2019-20).
2. Vertical total of each column should be required to be entered on the last line of each page which helps in calculation of Income tax of the respective year.
3. Upper Columns i.e. GPF/CPF details, Govt. Accommodation detail, Pay Scale/Level, DNI, Service Verification, DOB etc. have not been filled in most of the cases.
4. A number of cutting/overwriting in the PBR has not been authenticated by the DDO.
5. Past information from the LPCs of the employees who have been transferred to this office were not noted in the PBR, which is irregular.
6. Abstract of Pay Bills (GAR-18) has not been maintained in the PBRs.
7. Alphabetical Index has not been maintained in the PBRs

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



TAN 2 Improper Maintenance of Cash Book
(Ref. audit memo No.10 dated 11.04.2022)

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

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

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

During the test audit of Cash book of Office of Commanding Officer, 5, Delhi Batalian, NCC, Kashmere Gate, Delhi for the period 2019-22, the following discrepancies have been noticed:-

1. Page counting certificate has not been recorded in the first page of Cash Book by the DDO/Competent authority.
2. Certificate required as per rule 13(iv) of R & P Rules at the end of the closing of each month has not been recorded by the DDO
3. A number of cutting/overwriting made in the Cash Book has not been authenticated by the DDO.
4. Each & every entry should be authenticate by the DDO
5. The Closing Balance should be carried forward on daily basis.

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

TAN 3 Shortcomings in maintenance of Service Books
(Ref. audit memo No. 11 dated 11.04.2022)

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

- (A) Latest Photo of the employee should be pasted and the same should be attested in the first page of Service Book. However, in the following cases the same have not been found attested:-

- (i) Sh. Santu Ram, Sweeper
- (ii) Sh. Sunil Kumar, Jr. Asstt.

(B) The first page of the service book is to be attested. However, in most of the cases, the first page of the service book of officers/officials has not been found attested.

- (i) Sh. Rahul Mann, Jr. Asstt.

(C) Discrepancies in maintenance of Leave Account:- The following discrepancy has been noticed in the leave account :

- (i) There are a number of cutting, overwriting & use of fluid in the leave account which has not been attested by the Competent Authority.
- (ii) Leave account has not been updated in the Service Book of most of the employees.

(D) Verification and communication of qualifying service after 18 years of service:-

As per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official concerned. The said certificate has not been found pasted in the Service Book of Officers/officials after verification of service from the concerned PAO.

(E) Annual Verification of Service:- Annual Verification of Service should be updated annually & entry should be recorded in the service book, but on scrutiny of Service Book the same have not been found in the following Service Book of the employees.

1. Sh. Santu Ram, Sweeper upto 31.07.2017
2. Sh. Dayal Chand, LVD upto 30.06.2020

(F) Entry of Aadhar Number has not been made in the service book of employees as per instruction circulated by the Pr. Secretary (Finance) Finance Deptt. GNCTof Delhi. Vide No. F3 (03) / 2015/T-1/Pr.AO/ 2025-26 dated 10.09.2015. It has further been advised that detail of Aadhar Number of employee in pension papers of the employees who are going to retire should invariably be made so as to enable the PAO to mention the details of Aadhar Number in pension payment orders.

(G) Entry of PRAN number has not been made in the Service Book of the employees:-

1. Sh. Rahul Mann, Sr. Asstt.
2. Sh. Sumit Kumar, Jr. Asstt.

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

TAN 4 Improper maintenance of various Stock Registers
(Ref. audit memo No. 12 dated 12.04.2022)

(I) Physical Verification of Non-Consumable and Consumable Stock

Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register.

On scrutiny of the various Stock registers provided to Audit Party, it has been observed that physical verification certificate of Consumable and Non-Consumable items has not been recorded annually by the Office of Commanding Officer, 5 Delhi Battalion, NCC, Kashmere Gate, Delhi-110006 and it should be undertaken & recorded annually at least once in a year as per rule.

The following discrepancies have also been noticed:-

- (a) Alphabetical index has not been maintained in Consumable & Non Consumable Stock Register.
- (b) A number of cutting/overwriting & use of fluid made in the stock register has not been authenticated by the store officer/incharge.
- (c) Signature of receiver has not been taken on a number of occasions at Indent voucher no. 51, 67, 68 & 74 for the year 2019-20.
- (d) Non Consumable items i.e. Calculator are entered in Consumable Stock Register.
- (e) Various Consumable items i.e. Towel, Rubber Stamp, Cup Saucer, Table Cloth & Dak Pad etc has wrongly been entered in Non Consumable Stock Register.
- (f) More than one items have been recorded in the same page of the stock registers

Necessary step should be taken to proper maintenance of various Stock Registers under intimation to audit.

TAN 5 Non adherence of Rule 59 of R&P Rules
(Ref. audit memo No. 15 dated 18.04.2022)

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

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

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

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

TAN 6 Non adherence of Rule 154 of GFR 2017, while making the purchases
(Ref. audit memo No. 16 dated 18.04.2022)

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

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



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

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



(Davinder Kumar)
Inspecting Audit Officer
Audit Party No. 10