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**DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI
4th LEVEL, 'C' WING, DELHI SECTT,
I.P.ESTATE, NEW DELHI - 110002**

Internal Audit Report of

DDO No.035022 , Commanding officer 6 Delhi Boys Bn, NCC Kirti Nagar, New Delhi - 10015 for the period 2020-21 to 2021-22

INTRODUCTION

The internal audit on the accounts of DDO No.035022, Commanding officer 6 Delhi Boys Bn, NCC Kirti Nagar, New Delhi - 110015 for the period 2020-21 to 2021-22 was conducted by field Audit Party No. XVIII comprising of MrsShamma Sharma, AO/IAO and Mrs. KavitaDargan, AAO and Sh. Ramesh Kumar, Jr. Asstt. The audit was conducted during 09 working days w.e.f. 05.07.2022 to 15.07.2022.

AIMS AND OBJECTIVES

The main activities of Office of the commanding officer, Commanding officer 6 Delhi Boys Bn, NCC Kirti Nagar, New Delhi - 110015 for the period 2020-21 to 2021-22 is to create a human resource of organized, trained and motivated personnel to provide leadership in all walks of life always be available for the service of the nation.

HOO/DDO

| S. No | Name & Designation (Mrs./Mr./Dr./Prof.) | Period |
|-------|---|--------------------|
| 1 | Col. S.K. Verma | 04/20 to 09/20 |
| 2. | Lt. Col. Mukesh Kumar | 10/20 to till date |

CASHIER:

| S. No | Name & Designation (Mrs./Mr./Dr./Sh./Smt.) | Period |
|-------|--|-------------------|
| 1 | Sushma Koundal, Jr. Asstt. | 2020 to till date |

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VACANCY POSITION

| S. No | Group | Sanctioned | Filled | Vacant |
|--------------|--------------|-------------------|---------------|---------------|
| 1 | A | 0 | 0 | 0 |
| 2 | B | 0 | 0 | 0 |
| 3 | C | 16 | 06 | 10 |
| | Total | 16 | 06 | 10 |

Budget Allocation and expenditure for the year 2020-21 to 2021-22

| YEAR | Budget | Expenditure |
|-------------|---------------|--------------------|
| 2020-2021 | 8533191 | 8488496 |
| 2021-2022 | 6385492 | 6294854 |

STATUTORY AUDIT

AGCR audit of the **DDO No.035022**, Commanding officer 6 Delhi Boys Bn, NCC Kirti Nagar, New Delhi has not been done up after 2009.

Maintenance of Records

The maintenance of records of **DDO No.035022**, Commanding officer 6 Delhi Boys Bn, NCC Kirti Nagar, New Delhi – 110015 for the period 2020-21 to 2021-22 was found satisfactory, subject to observations made in current audit report.

(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII

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Old Audit Report Part – I

There were '21' outstanding objection on the accounts of O/o DDO No. Commanding officer 6 Delhi Boys Bn, NCC Kirti Nagar, New Delhi – 110015, for the period 2020-21 to 2021-22 out of which 06 para settled on the basis of reply given by the unit and the remaining 15 paras incorporated in the current audit report. This has been discussed with the Head of Office.

| S.No. | Year | Total Para's | Para Settled | Para no. of Settled Para's | Outstanding Para's with para No |
|--------------|---------|--------------|--------------|----------------------------|---------------------------------|
| 1. | 1976-86 | 03 | 0 | 0 | 03(3,4,6) |
| 2 | 1986-89 | 05 | 0 | 0 | 05(14,18,19,20,21) |
| 3 | 1994-96 | 01 | 0 | 0 | 01(24) |
| 4 | 1996-97 | 02 | 0 | 0 | 02(1,3) |
| 5 | 2004-08 | 04 | 02 | 1,2 | 02(3,4) |
| 6 | 2008-14 | 01 | 0 | 0 | 01(02) |
| 7 | 2014-18 | 01 | 01 | 01 | 0 |
| 8 | 2018-20 | 04 | 02 + 1 para | 1,2,3 | 01(04) |
| Total | | 21 | 05 | | 16 |

DETAIL OF OLD RECOVERY

| S.No. | Year | Para No. | Amount of recovery | Amount recovered | Outstanding recovery |
|--------------|---------|----------|--------------------|------------------|----------------------|
| 1. | 2004-18 | 01 | 852 | 852 | 0 |
| 2. | | 02 | 2680 | 2680 | 0 |
| 3. | 2018-20 | 01 | 18486 | 18486 | 0 |
| 4. | | 02 | 3860 | 3860 | 0 |
| 5. | | 03 | 64536 | 31788 recovered | 32748 |
| Total | | | 90414 | 57666 | 0 |

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(Part-II)
Current Audit Report
(2020-21 to 2021-22)


Current Audit Report:

During the course of current audit, 12 audit memos and 01 record memo, highlighting various irregularities to the tune of Rs. 57885/- were issued. On the basis of compliance shown by the Department, 03 memos were settled on the spot and the remaining 10 audit memos have been converted into 05 para and 05 TAN(s) along with an outstanding recovery of Rs. 57885/- in the current audit report.

The internal audit report has been prepared on the basis of information furnished and records made available by the unit. Dte. of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of auditee unit.

DETAIL OF OLD RECOVERY

| S.No. | Memo no. | Amount recovery | of | Amount recovered | Outstanding recovery |
|--------------|----------|-----------------|----|------------------|----------------------|
| 1. | 05 | 3800 | | 0 | 3800 |
| 2. | 09 | 42616 | | 0 | 42616 |
| 3. | 10 | 11469 | | 0 | 11469 |
| Total | | 57885 | | 0 | 57885 |


(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No.XVIII

PART I COLD AUDIT REPORT

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(d) Detailed details of refreshment served to the cadets, quantity of the items served, date of each item had also not been given on the refreshment bill.

The above details are essential to be provided in order to justify the refreshment claim and facilitate the officer commanding to exercise time to time control over the expenditure within the limits of sanctions for that purpose accorded by the Directorate of Education, HOD Branch letter No. DE/1/2/144/79-SDC/631 dt. 20.2.79.

A few more examples of above mentioned irregularities are quoted below :-

1. Bills of Sri Ram College of Commerce from Aug 76 to Jan 79.
2. Bills of Govt Boys Hr Sec School, No.1 Lawrence Road for Aug 78 to Mar 79.
3. Bills of Govt Boys Hr Sec School, No.1 Dikhti Nagar, Delhi.
4. Bills of Ramjas College, Delhi.

(d) No payment voucher on account of refreshment charges was worked (PAID & CANCELLED) under the dated signature of the DPO as required under the rules. All the vouchers should therefore, be reviewed and nodal done and shown to the next audit.

(e) Bill Govt Hr Sec School, Delhi
Refreshment Bill for Nov 75 to Jan 79
The following discrepancies were observed in the above referred to bill on a/c of refreshment charges.

| | |
|-------------------------------|------------|
| 1. No. of cadets on 22.1.79 | 69 |
| Refreshment @ paise per cadet | P-60 |
| Amount comes to (69x60) | Rs. 41.40 |
| Amount shown in the bill | Rs. 41.00 |
| Discrepancy of | Paise 0.40 |

| | |
|--------------------------------------|--------------|
| 2. Total amount of the bill comes to | Rs. 1,000.40 |
| Cash | Rs. 1,000.20 |
| Actual amount should be | Rs. 1,000.00 |

| | |
|-----------------------------|--------------|
| 3. Bill for 29/75 to 1st 79 | |
| Total amount comes to | Rs. 1,955.00 |
| Total amount shown in | Rs. 1,954.00 |
| Total amount should be | Rs. 1,955.00 |

The discrepancies pointed out above are to be clarified to the audit.

Handwritten notes:
 Bill Govt Hr Sec School, Delhi
 No. 1 Lawrence Road
 Refreshment charges are being made to the account of the Government of India on the basis of the register produced by the school. Including which bills are certified by PI Dept. In view of the policy of the Dept. of Education, Govt of India, the para-estimate for the period 1978-79 is submitted.

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Para no 1

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(f) Govt Boys Hr Sch School No. 3, Dharti, Dist
Bilhi: Refreshment Bill for Aug & Sep 78

On 25 and 26 Sep 78 items supplied to the cadets on account of refreshment were @ price 70 each item as per entries on the refreshment form on the back side of the Bill whereas on the front side of the bill, the rate per item had shown as price 60. Please clarify the discrepancy.

(g) Serdhanand College, B. Bil

The refreshment bill did not exist any detail regarding quantity of the items served. Rate of the items, total cost etc required to be filled in by the contractor/supplier on the back side of the Bill. In the absence of the same it is not understood as to how the genuineness of the claim was ensured. Please clarify & ensure the genuineness of the charge.

(h) Govt Boys Hr Sch School No. 1, Serdhanand, Bilhi: Refreshment Bill for Aug 78 to March 79

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2. S

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(1) Daily parade statement of 14.8.78 revealed that Banana and Apples were served to the cadets whereas the refreshment statement of the contractor, recorded on the back of the Bill, showed that samosa and laddoo were served to the cadets. The contradiction between the two documents requires clarification in audit.

Similarly Daily parade statement, dated 26/10/78 recorded that Laddoo and Samosa were served to the cadet whereas per Refreshment Bill the items served were Laddoo and Kachori. The contradiction may also please be clarified.

(2) A comparative study of Refreshment bill with the washing allowance bill of the same month revealed the following serious irregularities that lead to genuine doubts regarding the claimed

Washing allowance statement/bill for the month of Aug 78 showed that 22 cadets were present on the parades were less than 100, i.e. 78 cadets (Total eds being 100). Such whose presence in the parade was less than 100 such refreshment charges should have been claimed for all the parades of the month in respect of 78 cadets only. But the refreshment bill showed that only 14 cadets (4 cadets on 30.8.78 & 10 on 31.8.78) were present on the parades. Such who did not attend the parades were not included in the bill. It is clearly seen that the refreshment charges were claimed for more cadets than were actually present on the parades.

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...shelterly during ... 78, 28 cadets ...
were shown who did not attend the ...
100% (8 cadets on 20.08.78 and 20 ...
on 21.8.78) but the washing allowance bill ...
for Sep 78 revealed that 33 cadets were ...
such who did not attend the parade 100%.

The matter should, therefore, be in-
vestigated thoroughly and results submi-
nated to the Audit. Further it is also
advised that all the refreshment bills
should be checked with reference to the
washing allowance, attendance sheets
etc. Bill on the above lines and
reverses, if any, effected on account
of either of the two charges. The
otherwise results of such review in
the form of certificate from the officer
concerned may also please be furnished to
the Directorate of Audit.

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Part 4 Part 2

Para No. 5 Report of

(Reference para 5 of the year 1979-81)

para no-2

Contingent Expenditure

The scrutiny of contingent bill for 1979-81 revealed the following irregularities :-

(1) As per delegation of financial powers the Head of office was competent to purchase stationery articles upto Rs.40/- at a time subject to maximum of Rs.500/- P.M. This unit purchase stationery articles in excess of the limits prescribed. This may now be got regularised by the competent authority and circumstances under which the purchases were made in violation of the rules requires elucidation to audit. A few instances are referred to below :-

| | | | |
|-------------|----------------|------------|---------|
| (a) 1979-80 | Bill No. 30 | S. No. 14 | 58/47 |
| | | " 15 | 29/62 |
| 1980-81 | Bill No. 60 | " 73 to 81 | 82/80 |
| | | 101 " 139 | 287/85 |
| (b) 1979-80 | Total purchase | | 2124/82 |
| 1980-81 | -do- | | 2122/58 |

(11) It was noticed that the expenditure on the following sub heads was incurred without any verification of the charge from the initial records. It is suggested that all the charges may be reviewed and certificate issued to audit with regard to the correctness of the expenditure incurred. The following are sub-heads to be reviewed specifically :-

| | | |
|--------------------|-------------|-----------------|
| (a) P.O.L (Petrol) | Bill No. 29 | amt Rs. 2081.25 |
| 1979-80 | " 97 | 3509.25 |
| | " 174 | 5101.03 |
| 1980-81 | " 24 | 1946.30 |
| | " 97 | 1206.35 |
| | " 131 | 1275.02 |
| | " 169 | 2635.00 |

Note : The above charges alongwith all other similar charges may be reviewed with the petrol/diesel/K.Oil receipts or slips issued from time to time.

| | | | |
|-----------------------|--------------|-----|----------|
| (b) Working Allowance | Bill No. 155 | amt | 807.00 |
| 1979-80 | " 156 | " | 6563.25 |
| 1980-81 | " 179 | " | 2707.65 |
| | " 184 | " | 1 00 |
| | " 185 | " | 15000.00 |

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on the percentage of the parades attended by the cadet. This may be reviewed with the actual parade registers and certificate to be correct.

Washing allowance for 1980-81 is on the high side as it may also be investigated and out come reported to audit with reasons for variation.

(c) Refreshment charges

| | | | |
|---------|--------------|-----|----------|
| 1979-80 | Bill No. 116 | amt | 15097.30 |
| " | " | 165 | 13111.40 |
| " | " | 186 | 2559.80 |
| 1980-81 | " | 175 | 3092.76 |

Note :- These may be verified on the basis of the participant cadets on each day specially w.r.t. Ramjas College on 25.11.79 indicating all cadets. There were no upto date record available with the unit.

2. This may also be certified whether tenders/quotations were called for or not. If called for sole tenders for a/c may also be traced out and audit informed accordingly. These may be produced to next audit party for review.

3. The verification may also be got records on the copies of the bill.

(d) Advance drafts

During 1979-80 two advance drafts were made as under :-

| | |
|-------------|-------------|
| Bill No. 25 | amt 1490.00 |
| " | " 3030.00 |

but the records did not indicate as to when the detailed bills were sent in clearance of these two advance. This may be looked into and audit informed accordingly.

(e) Camps

It was noticed that the staff of IC, ITC, IBC, IBC, IBC etc were not listed in their and extra jurisdictional program was mentioned. All these officers and their travel claims on their respective unit it could not be verified as to whether they travelled by Govt vehicle or train and bus etc to their destination and back. Moreover, it could not be ascertained as to whether they travelled in the camp or outside the camp and how much was in camp or outside the camp as there were not train ticket receipts for these and tickets for their journey were not recorded on the bills. It was also noticed that these bills were not submitted to audit and may be reviewed and investigated to audit.

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1980-81

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|-----------------|-------------|------------|
| Mr. L.L. Chawla | Ac. No. 157 | amt 250.00 |
| " Rajen Singh | AVD156 | 310.50 |
| " Ram Singh | 155 | 319.65 |
| " Charan Lal | 154 | 150.00 |
| " Harbhajan | 153 | 129.00 |

(b) T/D bills for 1979-80 were not all available in the pay bill filed as such the amounts may be determined from the other available records.

In both the above cases recoveries may be done and only the genuine claims paid under advice to audit.

(c) In all the cases during 1979-81 the sanction of the competent authority was not obtained for contingent expenditure as required under normal rules. However, ex-post-facto sanction was always obtained. The reasons for not obtaining sanction for the competent authority is required full justification to audit.

Para 5

Para No. 5 of the year 1979-81

(reference para No. 9 of 1978-81)

GPF Group D

The following GPF accounts were open.

1. Mr. Chhajju Ram Chokkhar
2. " Chandan Singh, Lecturer
3. " Charan Lal, Lecturer
4. " Harbhajan, Sweeper
5. " Pardeep Lal, Peon
6. " Pardeep Singh, Chokkhar

S.Nos. 1 to 6 were required to be reviewed as per audit objection for 78-79 which were not found done. As such the mistake still continued during 79-81. However, the rate of interest allowed during 80-81 was 4% instead of 8.5%. All the accounts may be reviewed and recast under intimation to audit.

Para 6

Para No. 6 of the year 1979-81

(reference para No. 10 of 1978-81)

The following records were not produced to audit. These may be looked into traced out and produced to audit party :-

1. T/D bills in x/o camp during 1979-80.
2. Parade slips for 1979-80 (Colleges)
3. Computer register for 1979-81.
4. Questions filed in x/o exchanges & contracts for recruitment.
5. Staff report register and stock

Handwritten notes:
 The above information has been furnished to the concerned authorities for their necessary action. The accounts are being reviewed and recast. The interest rate is being reviewed. The audit party is being informed.

Para no - 3

Internal Audit Report on the accounts of 6 Delhi BN HQ, Delhi for the year from 1983-84 to 1985-86

INTRODUCTORY

1. Internal audit on the accounts of 6 Delhi BN HQ, Delhi for the year 1983-84 to 1985-86 was conducted by Audit No. VII headed by Sri Sewa Singh, Audit Officer, from 13.6.83 to 28.6.86 i.e. 12 worthy days. Audit Party consisted of the following staff :-

- Sr. Asst. K.L. Koul, JAO
- " Jyoti Parkash, JAO

- 2. This unit is engaged in imparting training to the AC cadre.
- 3. The DCR has not conducted any statutory audit till date.

4. Budget & Expenditure :-

| Year | Non Plan | Expenditure | Plan | Expenditure |
|---------|-------------|-------------|------|-------------|
| 1983-84 | 4,08,565-36 | 4,67,030-26 | - | - |
| 1984-85 | 4,13,941-75 | 4,03,288-29 | - | - |
| 1985-86 | 5,07,501-35 | 4,99,694-75 | - | - |

5. The following were the officers bearers/cashiers during 1983-84 to till date :-

| Period | EDO | Bearer | Cashier |
|----------------------|--------------------|------------------------|---------------------|
| 1.1.83 to 10.1.84 | Maj D.K.L Chibber | Jr. Suraj Parkash, UAC | 31.10.83 |
| 11.1.84 to 27.6.86 | Lt Col J. Kumar | Jr. D. S. Dinkra, UAC | 11.03.84 14.4.86 |
| 28.6.86 to 15.9.87 | Lt Col AK Kaushal | | |
| 16.9.87 to 31.1.88 | Lt Col J.S. Dalal | | |
| 1.2.88 to 11.4.88 | Major Ranjit Singh | | |
| 11.4.88 to till date | Lt Col S.S. Joshi | Jr. K.L. Sidana, UAC | |

6. State of accounts during the period under audit subject to observation made in current report.

7. Out standing objections from previous reports

There were 21 out standing paras in the five reports for the year 1976-77, 1977-78, 1978-79, 1979-80 & 1981-83. In spite of best efforts by the audit party, could be settled leaving in balance 7 paras which are reflected in the current report.

8. Current Report

6 paras were raised out of 7 paras during conducting the current audit. Out of 6 paras could be settled and remaining 3 have been reflected in current report for reply/compliance by the unit.

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Ref. No. (11) (12) (Ref. Audit Mem No. 12 dt. 21.9.50)

MEMORANDUM TO HOOB FOR INCOME TAX PURPOSE

It has observed that the payments of Harrison were made to N.C. Co. of various colleges/schools during the year 1946-47, 47-48 & 48-49. This may be confirmed and a certificate be obtained from the D.O. of these colleges/schools whether this amount was included in his income for Income Tax purpose. If income of Harrison was not included in his income the recovery of Income Tax he made from the period 1946-47, 47-48, & 48-49 under intimation or Audit. Similar action for the earlier period should also be taken under intimation or Audit.

Handwritten notes:
The Dept. is in the path of the State Govt. and the State Govt. is the authority to be approached for the recovery of Income Tax. The State Govt. is the authority to be approached for the recovery of Income Tax. The State Govt. is the authority to be approached for the recovery of Income Tax. The State Govt. is the authority to be approached for the recovery of Income Tax.

Ref. No. (19) (20) (Ref. Audit Mem No. 13 dt. 21.9.50)

INSURANCE LINKED SCHEME TO HON. S.P. DAVI

It was observed from P.N.R. that the final payment of Rs. 752/- towards O.P. Fund account was made to Mrs. Bhagwan Devi w/o Late Anandhraj (Swasari). But the payment towards Insurance linked scheme of O.P. Fund was made to Mrs. Bhagwan Devi which payable on the death of the official to his wife. The amount towards Insurance linked scheme may be calculated & paid to Mrs. Bhagwan Devi w/o Late Anandhraj (Swasari) if admissible under intimation or Audit.

Ref. No. (21) (22) (Ref. Audit Mem No. 14 dt. 21.9.50)

LOG BOOKS OF THE TRUCKS C/A NO. KA - 34855, N. KA - 34855

While going through log books in respect of cars bearing numbers as stated above it was observed that mileage covered for some destination varies to great extent.

| Date | Destination | Mileage Covered |
|-----------------------|---------------------------|-----------------|
| 11.1.59 | Ret Fort & Back | 40 KM |
| 12.4.59 | Ret Fort & Back | 49 KM |
| <u>No. KA - 34855</u> | | |
| 14.6.58 | Ret Fort & Back | 28 KM |
| 17.6.58 | Ret Fort, Mal Road & Back | 75 KM |
| <u>No. KA r 34855</u> | | |
| 17.1.59 | Ret Fort & Back | 35 KM |
| 29.1.59 | Ret Fort & Back | 50 KM |
| 3.4.59 | Ret Fort & Back | 30 KM |
| 12.5.59 | Ret Fort & Back | 26 KM |
| <u>No. KA - 34855</u> | | |

Handwritten notes:
Para 1
Para 2
Para 3
Para 4

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Now from above stated Journey, it was observed that distance from Red Fort & Mal Road to Kirti Nagar is hardly 12 to 12 km one side. The mileage shown on 14.6.88, 12.5.89 can be correct on the other hand distance shown more than 20 km both side was wrong and irregular.

XB - 34955

Similarly distance shown on 7.3.88 from 6.24 on Rajdhani College i.e. 118 km was quite wrong and irregular. The distance can be hardly 3 to 5 km only. The mileage shown on 8.3.88 from Red Fort, Kachhri Gato & Back area i.e. 125 km was also fictitious figure. The matter should be referred to higher authorities for proper verification.

By way of all the vehicles should be properly checked knowing correct distance and amount of Petrol/diesel if excess utilised may be worked out & recovered from the concerned under intimation to audit.

Para No. 4/15 (Ref. Audit Mem No. 15 dt. 21.9.88)

STOCK REGISTER

Stationery

1. While going through the stock register, it was observed that one register was being maintained both for consumable and non consumable. There should be two register one for consumable and other for non consumable. The needful may done now and compliance shown to next audit.

2. It was also observed that non-consumable items were shown consumed and their balances were reduced to NIL. The non-consumable items cannot be shown as NIL unless it is consumed by the condemnation Board and disposed off. For example:

- Page 73 Paper Weight P/89 Pen Holder
- Page 76 P/99 Pencil Sharpener
- Page 83 Scissors
- Page 88

The whole register may please be reviewed and balances of all such items be restored under intimation to audit.

Para-5

Contingency A/c

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while going through the vouchers, it was observed that purchases in respect of the following items were made but required rules under GFR were not strictly observed. The quotations were obtained, but for simple eye was which develop the senses of doubt due to be the reason detailed below.

1. The office had not written any letter to obtain the required quotation the same was obtained by hand on different dates. At least quotations from 10 firms was to be obtained. The office had taken only three quotations carries different dates on it.
2. The comparative statement was not prepared. In the absence that the purchases made were irregular.
3. It also appears that no prior sanction was obtained to purchase all such articles in question exceeding Rs. 500/-. In the absence of that all purchases made were irregular.
For example :-

CB/201/86-87 dt. 26/3/87

Stationary articles and books for Rs. 2990/- 1987-88.

Vr. No. 207/28/3/88 for Rs. 890/- Table Glass 6x4 and 12x3

Vr. No. 209/29/3/88 for Rs. 1250/- National Flag

Vr. No. 208/28/3/88 for Rs. 450/- form etc.

Vr. No. 210/18/3/88 for Rs. 1506/-

Vr. No. 211/28/3/88 for Rs. 1390/-

All such vouchers pertaining to other years may also be reviewed and reason for non-observing the rules may be known to audit.

2. It was also observed that below mentioned purchases were made in piece-meal probably to escape from calling of quotations.

Vr. No.

CB/198/86-87 dt. 18/3/87

Vr. No. 233 dt. 13/1/87 for Rs. 400/- 200 file covers

Vr. No. 234/13/1/87 for Rs. 415/- file cover

Vr. No. 236/16/1/87 for Rs. 375/- forms

Vr. No. 163/3/2/89 for Rs. 69.50

Vr. No. 164/9/2/89 for Rs. 95/-

Vr. No. 161/3/2/89 for Rs. 92/-

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- Vr. No. 162/14/2/89 for Rs. 56/-
- Vr. No. 165/7/2/89 for Rs. 470/-
- Vr. No. 166/15/2/89 for Rs. 286/-

The others ~~list~~ of vouchers may also be reviewed and got regularised from competent authority by obtaining ex-facto sanction ~~EXAM~~ under intimation to audit.

3. It was also observed that purchases exceeding Rs. 500/- were made, but quotation required under rule were not obtained, ~~the~~ in the absence of that the purchases are irregular.

For example.

CB/113/88-89

Vr. No. 202/ for Rs. 996/- furniture

CB/112/88-89

Vr. No. 200 for Rs 3900/- format matg. etc.

Vr. No. 201 for Rs 1900/-

CB/109/29/3/89 for Rs 4200/- Repair of cycle

4. The stock entry in respect of the following items purchased was not made. It is not understood how the DDO had passed the voucher for payment without seeing certificate of stock entry.

For example.

CB/104/88/89

Vr. No. 160/7/3/89 for Rs. 34/-

Vr. No. 162/7/2/89 for Rs 48.15

Vr. No. 164/9/3/89 for Rs. 6/-

Vr. No. 165/9/3/89 for Rs. 20 Matke

Vr. No. 166/13/2/89 for Rs. 5/- ~~total~~

Such type of ~~irregularity~~ ^{irregularity} is highly objectionable. All such vouchers may be reviewed for their period under audit and needful done under intimation to audit.

6. A payment of Rs 30/- was paid and to driver for the expenditure made for conveyance on account of Delhi Bandh. As stated in the voucher, all DTC Buses are not on road vide Vr. No 115 during the year 1987-89. This payment was not justified and irregular. There was no such provision to make such type of payment. This may be recovered under intimation to audit.

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7. Vr. No 216 for Rs 36.40/-

The conveyance of scooter charges were paid on account of distribution of Dak and carrying Mr. file to U.D.C. This type of work could be done by person giving him actual bus fare. This type of payment is not justified. The same may be recovered under intimation to audit.

8. It was also observed that scooter conveyance was paid for depositing the bills in PAC. Rs in case of Vr. No. 93 for Rs 33/- paid in 1981-82. The conveyance paid for submission of Bill was also not justified and needs recovery. All other similar vouchers may also be reviewed and intimation to audit.

Para No. 19 of Audit Report dated 19.10.87

Page No 6

Pocket Allowance to NCO Cadets

Rs 1218/- were drawn vide CS/81 Dated 19.10.87 as pocket allowance @ Rs 2/- for 21 days among the NCO cadets. But it was observed that the same was distributed to 13 cadets. The balance undistributed amount was not refunded. The matter may be locked into and exacts position known to audit.

Page No 6

Para - 7

Motor vehicle

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This office is having three vehicles i.e. one heavy vehicle, one Ambassador Car and one Motor Cycle. All the three vehicles are the property of Defence. For the above three vehicles one H.V.D. and two L.V.D. have been posted. All the three drivers are on the strength of Delhi Adm. In this connection, the following observations are made which need clarification.

Para 7
Para No 7

1. As the Motor Vehicle are the property of Defence why their drivers are not from Defence Deptt. In this connection if there is any letter order the same may please be produced to audit.
2. All the three drivers are attached with the Defence officer with this En then why the cost of the Diesel/Petrol used in the vehicle is not borne by the Defence Deptt. In case there is any order the same may please be produced to audit.
3. All the major repairs are done by the Defence workshop, but the minor repairs etc are borne by Delhi Adm. Why the minor repairs are not borne by the Defence may be clarified.
4. From the Motor Cycle Diary, it is observed that the same is deputed for carrying the letters dispatched by dak. The dispatched letter could be sent by dak or this may done by post. Why this Motor Cycle is being used to perform such type of duty. If there is any circular or other such instructions may be produced and if not otherwise this practice should be stopped immediately.

Para No. 10/21 (Ref. Audit Memo No. 7 dt. 25.5.53)

Cash Book

Cash book of the HCC En 6 has been checked and the following omission/short coming were found:

Para No 8
Para No 8

1. As per rule 607 is required to physically verified the Cash balance at the end of the month and record a certificate of this effect in the cash book in his own handwriting. But it has been noticed that a certificate is not being written by the En in his own handwriting which create a doubt about the actual physical verification of cash balance at the end of month. Instruction in this regard should be followed strictly and completely shown at the next time of next audit.
2. Daily total of the Cash book should be checked by the En and then the written of the Cash book. This instruction is not being followed. This may be noted for future and comp. shown at the next time.

3. As per rule revenue stamp acknowledgement should be obtain in case of all payments more than twenty. It has been observed that stamp acknowledgement have not been obtained in case of most of the contingent voucher for more than Rs. 20/- payable for the audit period. For exam

1. CR/142 Rs. 20.7.00 for Rs. 202/-
2. Vr. No. 216 dt. 9.2.00 for Rs. 97/-
3. Vr. No. 219 dt. 9.2.00 for Rs. 92/-

All such vouchers may be reviewed and stamp affixed on them and crossed. Certificate may be shown at the time of next audit.

4. Detail of undischarged amount of the month in hand is being given in the Cash Book, but further date of amount and encashment of cheque of that bill is not given in its ledger. It is not possible to verify how long the payment is outstanding, needful may be done now in case of any payment which is outstanding/remaining undischarged for more than three month should be deposited with Govt. A/c immediately.

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Para-9

Page No 9

SUBJECT :- G.P.F. LEDGER OF CLASS IV FOR THE PERIOD 1992-93-1994-95

Observation :- On scrutiny of G.P.F. ledger of class IV employee for the above mentioned period, the following discrepancies have been noticed, which may please be rectified under intimation to the audit & steps be also taken to avoid such lapses in future.

1. G.P.F. interest in R/O following employees has not been calculated correctly:-

| S. No. | Name | Year |
|--------|--------------------|---------|
| 1. | Sh. Tek Chand | 1994-95 |
| 2. | " Jhari Lal Mehto | 1994-95 |
| 3. | Smt Bhagwanti Devi | 1994-95 |

G.P.F A/C in R/O above employees may be recasted correctly & compliance shown to the audit.

2. During the course of audit, it has been revealed that, amount of G.P.F. advance drawn is not being subtracted from the progressive total of G.P.F. A/C such cases are mentioned below:-
(a) An amount of Rs. 1500/- was taken as G.P.F. advance was taken in Dec. 94 in R/O Sh. Bhopal. But this amount has not been reduced from the progressive balance in G.P.F. account.

(b) An amount of Rs. 12000/- taken as G.P.F. advance was taken in 5/95 in R/O Sh. Chatturi Mehto, however this amount has not been reduced from the progressive balance of G.P.F. A/C.

Due to these anomalies, G.P.F interest calculated in R/O employees mentioned above is not correct - G.P.F. A/C in case of these employees may be recasted & compliance shown to the audit.

3. Following anomalies have been observed in G.P.F. A/C of Smt. Bhagwanti Devi.

(a) An advance of Rs. 1100/- was taken in 5/92. However this amount has not been reduced from the progressive balance in G.P.F. A/C of Bhagwanti Devi.
(b) 1. In 1992-93 credits of 50 have been given in F.B.R., while G.P.F. ledger shows 12 credits of 50.

ii. In 1992-93, as per F.B.R. against 11 months of G.P.F. advance of 55 have been recovered, however in G.P.F. ledger 10 installments of 55 have been shown to be recovered.

(c) G.P.F. advance of Rs. 2000/- was taken in 7/94. But this amount has not been reduced from the progressive total in G.P.F. A/C. In the light of facts stated above G.P.F. A/C of Smt. Bhagwanti Devi may not be recasted from 1992-93 & compliance shown to the audit.

4. In the G.P.F. ledger bill no & date through which G.P.F. advance has been drawn is not being recorded. Same may be done now & compliance shown to the audit.

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Page no 10

Page No.

Para-10

Sub:- Irregular purchase of Helmets

Leb. Memo No. 13 SL 122-797

Vide Contingent bill No. 104 dt. 3-2-77, 20 helmets were purchased from M/s. Subhash T & Helmets for Rs. 4500/-
Scrutiny of bill and purchase file revealed the following irregularities:-

- (i) Quotations were called for purchase of Helmets in 0076 and the lowest rates quoted by M/s. Chankya & Co. were as under:-
Helmets ISI — Rs. 245/ea.
- (ii) Purchase was not made from the lowest bidder, but from an outside party without following the proper purchase procedure as laid down in GFR.
- (iii) Supplier, M/s. Subhash T & Helmets is not registered with Sales Tax as required by under the latest instructions of Govt. for purchase of stores.
- (iv) No govt. agency was involved.
- (v) In market various types of Helmets are available of different brands and different sizes. But there was no mention of type & brand of helmet in the quotations called for in the purchase bill. In the absence of complete specification comparison of rates is not possible.

Reasons may please be explained to Audit:-

- (a) as to why purchase were made without initiating proper purchase procedure.
- (b) type & brand of helmets tendered for and purchased.

Keeping in view of the irregularities stated above purchase of 20 helmets amtg. to Rs. 4500/- is treated irregular. To reorganize the exp. ex-post facto sanction be obtained from the competent authority under intimation to audit.

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Page No. 3

Para No 11

Para No 11

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Subject: Handicapped Conveyance Allowance.

Ref: Memo No. 11
dated: 22.8.97

In accordance with the instructions contained in C.O. No. 19329/(1)/89-IV Dt: 12.9.89 Min. of Finance, Dept. of Exd. Handicapped conveyance Allowance @ 5% of B.P. subject to maximum Rs.100/- ~~xxx~~ is admissible. H.C.A. will not be admissible during leave period (except casual leave), joining time & suspension period.

On scrutiny of PBR and Service book of Sh. Sher Singh, UBC it was observed that he is getting H.C.A. but for the following period H.C.A. was shorty drawn by Rs.61/-. Details are given below:-

| S.No. | Month | Basic pay | HCA DUE (Rs.) | HCA Paid (Rs.) | Diff. Payable (Rs.) |
|-------|-------------------|-----------|---------------|----------------|---------------------|
| 1. | 18.11.95 to 10/96 | 8229/- | 411/- | 360/- | 51/- |
| 2. | Nov.96 | 1320/- | 66/- | 65/- | 1/- |
| 3. | Dec.96 | 1320/- | 66/- | 65/- | 1/- |
| 4. | Jan.97 | 1320/- | 66/- | 65/- | 1/- |
| 5. | Feb.97 | 1320/- | 66/- | 65/- | 1/- |
| 6. | March.97 | 1320/- | 66/- | 65/- | 1/- |
| 7. | April.97 | 1320/- | 66/- | 65/- | 1/- |
| 8. | May.97 | 1320/- | 66/- | 65/- | 1/- |
| 9. | June.97 | 1320/- | 66/- | 65/- | 1/- |
| 10. | July.97 | 1320/- | 66/- | 65/- | 1/- |
| 11. | Aug.97 | 1320/- | 66/- | 65/- | 1/- |

Amount payable to Sh. Singh Rs.61/- (Rupees sixty one only)

During the above period Sh. Sher Singh, UBC remained on leave w.e.f. 2.8.96 to 9.8.96 (8 days) and w.e.f. 6.5.97 to 8.5.97 (3 days) but on scrutiny it was observed that no recovery on ~~xxxx~~ was made for his leave period (i.e. for 8+3= 11 days).

It is therefore suggested to pay his HCA arrears after adjusting the recovery for leave period under intimation to audit.

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Page No/2

CURRENT AUDIT REPORT (PART-II)
(2004-05 to 2007-08)

PARA NO-01

Ref. Audit Memo No.15 dt. 28/01/2009

Sub: Recovery of Licence fee & Water Charges as per revised rates.

Rates of Licence Fee were revised w.e.f 7/04 and again on 7/07 as per GOI orders but on scrutiny of the records, it has been observed that the department is deducting Licence Fee at the old rates. The same may be revised and the amount calculated below may be recovered from the official concerned after due verification of records and deposited into Govt. A/C under intimation to audit.

Licence Fee & Water Charges

| S.No.Name & Desgn. | Period | Existing Rate | Revised Rate | Difference | Month | Amount. |
|-------------------------------------|--------------|---------------|--------------|------------|-------|---------------------|
| (1) Shri Ravinder Singh, UDC | 7/04 to 7/07 | 74- | 143- | | 36 | 2484- |
| | 7/07 to 1/09 | 74- | 74- | | 19 | 1330- |
| | | | | | | <u>3814-</u> |
| (2) Shri Chaturi Mehto, Class-IV | 7/07 to 1/09 | 80- | 81- | 1- | 19 | 19- |
| (3) Shri Dinesh Pandey, UDC | 7/04 to 6/07 | 120+10 | 143+10 | 23- | 36 | 828- |
| | 7/07 | 120+10 | 144+10 | 24- | 01 | 24- |
| | | | | | | <u>852-</u> |
| Water Charges | | | | | | |
| (4) Sh. Mehto, Class-IV | 7/04 to 1/09 | Not deducted | | 9- | 9- | 54 |
| | | | | | | <u>486-</u> |
| TOTAL | | | | | | <u>5171-</u> |

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Similar other cases may be reviewed at your own level.

Para - 13

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PARA NO-02

Ref. Audit Memo No.16 dt. 28/01/2009

Sub: Recovery of DGHS Amounting to Rs.3640/-

Rate of DGHS contribution were revised w.e.f. 01/04/2004 but on scrutiny of records, it has been observed that the department is deducted the DGHS contribution as per old rate till feb-2006. As such the amount calculated may be recovered from the official concerned after due verification and deposited into Govt. account under intimation to audit.

LIST OF OFFICIALS

| Sr. No. | Name & Designation | Basic Pay + DP | Exitin g Rate | Revised Rate | Bala nce | Period | Month | Amount (Rs) |
|---------|--|--|---------------|--------------|----------|--------------------|----------|-------------------------------|
| 1. | Sh.M.C.Madan (Rtd.) UDC | 6050 + 3025 6200 + 3100 | 30 30 | 50 50 | 20 20 | 2004-05 2005-06 | 12 07 | 20x12=240 20x07=140 380 |
| 2. | Smt.Manjush Arya UDC Upto Sep - 2005 | 4300 + 2150 4400 + 2200 | 30 30 | 50 50 | 20 20 | 2004-05 2005-06 | 12 07 | 20x12=240 20x12=240 380 |
| 3. | Sh.Sushil Kumar UDC | 4100 + 2050 4200 + 2100 | 30 30 | 50 50 | 20 20 | 2004-05 2005-06 | 12 12 | 20x12=240 20x12=240 480 |
| 4. | Sh.Ravinder Singh UDC | 4600 + 2300 4700 + 2350 <i>Settled Revised Rs 4800/- Chohan 3 dt 11/14</i> | 30 30 | 50 50 | 20 20 | 2004-05 2005-06 | 12 12 | 20x12=240 20x12=240 480 |
| 5. | Sh.Sunil Kumar LDC | 4110 + 2055 4190 + 2095 | 30 30 | 50 50 | 20 20 | 2004-05 2005-06 | 12 12 | 20x12=240 20x12=240 480 |
| 6. | Sh.Moti Lal LVD | 5000 + 2500 5125 + 2563 | 30 30 | 50 50 | 20 20 | 2004-05 2005-06 | 12 12 | 20x12=240 20x12=240 480 |
| 7. | Sh. Om Prakash HVD | 4500 + 2250 4600 + 2300 | 30 30 | 50 50 | 20 20 | 2004-05 2005-06 | 12 12 | 20x12=240 20x12=240 480 |
| 8. | Sh. J.K.Sharma UDC | 5600 + 2800 5750 + 2875 | 30 30 | 50 50 | 20 20 | 2004-05 2005-06 | 12 12 | 20x12=240 20x12=240 480 |
| GROSS | | | | | | | AMT. | 3640/- |

Settled.

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Similar other cases may be reviewed at your own level

Para No 14

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PARA NO-03

Ref. Audit Memo No.13 dt. 22/01/2009

Para No 12

Sub: Huge expenditure on repair of vehicle No. DL-ICD-4674(Gypsy).

The scrutiny of the contingent vouchers revealed that an amount of Rs. 2, 74,370/- was incurred during the period 2004-05 to 2007-08 on repair of the said vehicle. The said vehicle was funded by Delhi Govt.. The vehicle was purchased by the 6Delhi BN NCC but the same is attached with the office of NCC D.G. Delhi. The running & maintenance cost is being made by the 6 Delhi BN NCC.

The department was asked vide audit Memo No.13 dated 22/01/09 to intimate the year of purchase of the vehicle and produce the Log Book. History sheet, stock register of the said vehicle but no reply in this regard has been received from the department. In the absence of the information/record., the audit is not in a position to comment on the following points:

- (1) Whether the POL drawn from time to time are recorded in the Log Book.
- (2) Whether the running mileage covered per Ltr .is not below authorized average limit.
- (3) Whether the proper stock accounts of spare parts replaced (Tyres, Battery, Oil Tank, petrol oil, Lubricant) are mentioned and the quantity shown as having been purchased on the purchase vouchers as received.
- (4) Whether the replaced parts/condemned parts are deposited with the maintaining limit.
- (5) Whether the receipt from the disposal of condemned parts accounted for in the Govt. A/C.

The audit is of the view that if the vehicle has covered its useful life in terms of years & in terms of kilometers and is not found fit for economical use and requires extensive repairs every year, it needs to recommend for scrap after completing all necessary formalities as specified for the condemnation of the vehicle.

PARA NO-04

Ref. Audit Memo No.18 dt. 29/01/2009

Para No 15

Para No-13

Sub: Condemnation of Stores.

On going through the file relating to the condemnation unserviceable/absolute surplus, unserviceable items in 2005-06, 2006-07 & 2007-08, the details of which are given below:-

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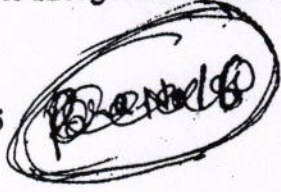
| S.No | Year | No. of Items | Book(Rs) Value | Sanction accorded on by DG | Book Value of auctioned items | Amt. | Challan No/Date |
|------|---------|--------------|----------------|----------------------------|-------------------------------|------------|----------------------------|
| 01 | 2005-06 | 41 | 49,936 | 19.04.05 | 19566 | 2130 | 01/25.05.05 |
| 02 | 2006-07 | 30 | 39,592 | 25.05.06 | 18395 | 1800 | 09/01.09.06 |
| 03 | 2007-08 | 52 | 49,999 | 29.03.08 | 33816 | 3300 82 | 13/16.02.08 01/29.04.08 |

From the records it revealed that the obsolete/surplus was disposed off by auction. The proceedings of auction were not found recorded. In the absence of such record the number of parties participated in each auction, the constitution of committee and the approval of the highest bid accepted by the competent authority could not be verified by the audit. It has also noticed that in all cases the obsolete store was disposed of at 10% of the book value. The department failed to follow the rules/instructions contained in GFR rule 199 for the disposal of unserviceable items through auction. Moreover, a sale account of the goods disposed of in Form GFR 18 duly signed by the officer-in-charge of the auction as required in GFR rule 201 was also not prepared by the department.

The department may follow the procedure laid down in GFR rule 199 for the disposal of surplus stores through auction and compliance in this regard be shown to next audit.

hence the
Q. While
writing
approval (Sd/-)
of the obsolete
store be disposed
of at minimum
10% of the
book value.

PARA NO 05



Ref.Audit. Memo No.01 dt.02/01/2009

Sub: Non-production of record

The following records have not provided to audit. The same may be prepared and shown to next audit.

1. Tender/Quotation opening Register
2. OTA Register
3. GPF Brousheet of Class-IV
4. Minor repair/unserviceable article Register.
5. Tuition Fees Register
6. A/C Register
7. Contingency Register
8. TADA Register

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Party No. 2711

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Current Report- Part II
(2008-14)

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Para No. 1

(Memo No. 12 dated 13.11.2014) -

Subject :- Recovery of Rs. 1125/- on account of festival advance

During the test check of PBR, the following is observed :-

- In case of Sh. Kuldeep Kumar, Chowkidar, the festival advance has been taken by the official in 2012-13 and 2013-14 but following discrepancy has been noticed w.r.t. instalments deducted as per the detail given below :-

(i) In r/o Festival advance of Rs. 3750/- has been taken in 10/12 by Sh. Kuldeep Kumar, Chowkidar, only 8 instalments have been deducted as under :-

| Page no. | Month/year | Instalment deducted | No. of instalment |
|----------|--------------|--|-------------------|
| | | | 1 |
| 44 | 11/12 | 375 | |
| 44 | 12/12 | No detail of salary and deduction of festival advance entered in PBR | |
| 44 | 1/13 | No detail of salary entered in PBR | |
| 44 | 2/13 | 375 | 1 |
| 57 | 4/13 | No detail of salary entered in PBR | |
| 57 | 5/13 to 9/13 | 375 | 5 |
| | 3/13 | 375 Detail of salary entered after 9/13 | 1 |
| 57 | 10/13 | No detail of salary and deduction of festival advance entered in PBR | |
| | | Instalments deducted | 8 |
| | | Instalment to be recovered | 2 |
| | | Amount to be recovered 375x2 | 750 |

(ii) Festival advance taken in 2013-14

No entry has been made reg. grant of festival advance in the PBR but it has been verified from the acquittance roll that advance of Rs. 3750/- has been given to Sh. Kuldeep Kumar, Chowkidar, but as shown in PBR, only 9 instalments have been deducted are as under :-

(A) 28/c

| Page no. | Month/year | Instalment deducted | No. of instalment |
|----------|---------------|------------------------------|-------------------|
| 57 | 11/13 to 2/14 | 375 | 4 |
| 69 | 3/14 to 7/14 | 375 - | 5 |
| | | Instalments deducted | 9 |
| | | Instalment to be recovered | 1 |
| | | Amount to be recovered 375x1 | 375 |

Compliance seen & para dropped
 Amt Saing...
 Amount Received placed in Key Document

Therefore, the festival advance granted to the official and deduction of instalments made may be verified from the salary bills of the official and if instalments have not been made in the months for which salary and deduction detail not filled in PBR, the recovery of Rs. 1125/- may be made under intimation to audit.

Para NO. 2

Para - 16

para no 14

(Memo no 6 dated 11.11.2014)

Subject : Pay fixation

As per FR&SR Part I (Increment Rules) the annual increment will be 3% of total pay in the running pay band and corresponding grade pay rounded off to next multiple of 10. While rounding off paise should be ignored but any amount of Rupee or more should be rounded off to next multiple of 10.

During the test check of service books of the officials following discrepancies have been noticed -

1. Sh. Jhari Lal, Chowkidar

| | As per service book | As per audit |
|--------------------|---------------------|--------------|
| Pay as on 1.7.2010 | 7880+1800 | 7880+1800 ✓ |
| Pay as on 1.7.2011 | 8180+1800 | 8170+1800 |
| Pay as on 1.7.2012 | 8480+1800 | 8470+1800 |
| Pay as on 1.7.2013 | 9140+2000* | 8780+1800 |
| Pay as on 1.7.2014 | 9480+2000* | 9100+1800 |

* There is no order placed in service book with regard to fixation of pay in grade pay of Rs. 2000/- . Hence the records may be verified and pay may be fixed accordingly and recovery made under intimation to audit.

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2. Smt. Jalwati Singh, UDC

| | As per service book | As per audit |
|--|---------------------|--------------|
| Pay as on 1.7.2008 | 7460+1900 | 7460+1900 |
| Pay as on 25.7.2008 (on promotion as UDC) | 7750+2400 | 7740+2400 |
| Pay as on 1.7.2009 | 8060+2400 | 8050+2400 |
| Pay as on 1.7.2010 | 8380+2400 | 8370+2400 |
| Pay as on 1.7.2011 | 8710+2400 | 8700+2400 |
| Pay as on 1.7.2012 | 9050+2400 | 9040+2400 |
| Pay as on 1.7.2013 | 9400+2400 | 9390+2400 |
| Pay as on 1.7.2014 | 9760+2400 | 9750+2400 |

Compliance seen & settled
 Amount recovered vide B/S no. 21 dt 29/11/15
 (Anil Singher) Party No. XII

Thus, the pay may be fixed with correct amount of increment as mentioned above and recovery made after due verification under intimation to audit.

3. Sh. Kuldeep Kumar, Chowkidar

| Pay as on | Pay as shown in service Book | Pay as per audit |
|-----------|------------------------------|------------------|
| 1.7.12 | 6410+1800 | 6410+1800 |
| 1.7.13 | 7100+1800 | 6660+1800 |
| 1.7.14 | 7370+1800 | 6920+1800 |

Compliance seen, pay fixation is in order hence dropped
 (Anil Singher) Party No. XII

Thus, the pay may be fixed with correct amount of increment as mentioned above and recovery made after due verification under intimation to audit.

4. Sh. Ashok Kumar, Driver

| Pay as on | Pay as shown in service Book | Pay as per audit |
|-----------|------------------------------|------------------|
| 1.7.09 | 8560+2400 | 8560+2400 |
| 1.7.10 | 9230+2400 | 8890+2400 |
| 1.7.11 | 9580+2400 | 9236+2400 |
| 1.7.12 | 9940+2400 | 9580+2400 |
| 1.7.13 | 10310+2400 | 9940+2400 |
| 1.7.14 | 10700+2400 | 10310+2400 |

Compliance seen pay fixation is in order hence dropped.
 (Anil Singher) Party No. XII

Thus, the pay may be fixed with correct amount of increment as mentioned above and recovery made after due verification under intimation to audit

(14)

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Para NO. 3

Received

(Memo NO. 1, 1A, 10, 13)

Subject :- Non Production of records

The following record for 2008-14 has not been produced to audit :-

- 1. Advance Contingency Bill Register
- 2. Tuition Fee Register
- 3. GPF Advance Register
- 4. Medical Reimbursement Register
- 5. Income tax record (Form 16, savings, calculation sheets, quarterly return of Income tax etc)
- 6. Contingency register

*Compliance
has been
settled*

Indu

(INDU OBEROI)
IAO, Audit Party No. 1

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TAN

TAN NO. 1

(Memo no 9 dated 11.11.2014)

Subject :- Cash security/fidelity bond for cashier and store keeper

As per rule 275 of GFR 2005 every govt servant whether gazetted or non gazetted who is entrusted with cash or store shall be required to furnish security bond. Further as per rule 275(3) of GFR 2005, in cases where said security bond is not executed in form GFR 30 and in case where the said security is furnished in form of fidelity bond, the security bond should be executed in form GFR 31.

The cash security/fidelity bond documents for audit period have not been furnished by officials concerned i.e. store keeper and cashier which is irregular and violation of GFR.

As such, it is requested to get security/fidelity bond from cashier and store keeper of unit under intimation to audit.

*Compliance
&
Settled
Nil
(Anil Singh Party No. XIV)*

TAN NO. 2

(Memo no. 5 dated 11.11.2014)

During test check of PBR, the following discrepancies have been noticed :-

1. Paging certificate on first page of PBR is not given.
2. Pay scale, GPF A/c NO. ECS NO. MICR NO., previous PBR NOs is not mentioned in PBR page of official.
3. Date of joining, date of relieving of transferred employee transferred officials is not mentioned.
4. Govt. Residential address not mentioned in PBR with type of quarter allocated to the officials.
5. Entry wrt GPF advance taken and instalments and remaining amounts to be deducted have not been mentioned in PBR.
6. B/F is not shown for any advance taken in previous years to check the full recovery of advance
7. Bill abstract is not maintained at the end of PBR after February, 2013.

It is requested to remove the above discrepancies and shown to next audit.

TAN NO. 3

(Memo no. 2 dated 10.11.2014)

During test check of service books of the staff, the following discrepancies have been noticed:-

| | | |
|--|-----------------------------|---|
| | Sh Jhari Lal Chowkidar | <ul style="list-style-type: none"> • Nomination form duly attested by HOO is not attached in service book. • Reattestation on first page of service book after completion of 5 years of service not done. • GPF NO on first page of service book has not been made |
| | Sh. Chaurangi Manto, Lascar | <ul style="list-style-type: none"> • Nomination form duly attested by HOO is not attached in service book. • GPF NO on first page of service book has not been made |
| | Smt Jaiwati Singh, UDC | <ul style="list-style-type: none"> • Date of attestation of photo is required. |
| | Smt Surinder Kaur, HC | <ul style="list-style-type: none"> • NO photo of official is found pasted on the first page of service book • First page of service book is not attested after every five years • 10 days leave encashment taken by officials while availing LTC for 2006-09 but leave of 10 days not deducted from leave account. |
| | Rameshwar Prasad, LDC | <ul style="list-style-type: none"> • Photo of official is not attested. • Reattestation on first page of service book after completion of 5 years of service not done. • Pay fixation on page 8 of service book is not signed by competent authority. |
| | Kuldip kumar Chowkidar | <ul style="list-style-type: none"> • Nomination form found in service books are not attested.. • Reattestation on first page of service book after completion of 5 years of service not done. • GPF NO on first page of service book has not been made • Leave account is not properly maintained and needs to be recasted from 1.11.2011 to 31.12.2011 after taking into account deduction of 1/10 of EL and 1/18 of HPL from leave s account due to EOL taken in previous half years. |

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|-------------------------|---|
| Sh . Ashok Kumar Driver | <ul style="list-style-type: none"> Nominations form are not attached in service book. GPF no not given on front of first page of service book. Leave granted on page 35 of service book not signed and leave account not updated |
| Sh. Ram Niwas LVD | <ul style="list-style-type: none"> Nomination form found in service books are not attested GPF No not mentioned on first page of service book |

TAN NO. 4

(Memo no. 11 dated 12.11.2014)

Subject - Cash Book

As per security of cash book and receipt book provided by the office the following discrepancies were noticed :-

| Cash Book Page no. | Receipt no and date | Amount | Detail of receipt | Remarks |
|--------------------|---------------------|-----------|--------------------------|--|
| 61 | 14 22.1.2009 | Rs 2547/- | Recovery of TDS & Cess | Neither Receipt no mentioned on receipt side nor chalan copy produced by office as mentioned on payment side |
| 61 | 15 22.1.2009 | Rs 4476/- | Recovery of TDS & Cess | |
| 63 | 16 23.3.2009 | Rs1031/- | Recovery of income tax | |
| 63 | 17 23.3.2009 | Rs 580/- | Recovery of income tax | No entry found on receipt side and payment side of cash book |
| 67 | 18 14.5.2009 | Rs 1077/- | ATC 2009 in r/o 2 cadets | |
| 72 | 19 26.5.2009 | Rs 1659/- | TDS | Neither Receipt no mentioned on receipt side nor chalan copy produced by office as mentioned on payment side |
| | 21 9.10.2009 | Rs1231/- | TDS & Cess | No deposit entry made in payment side of cash book |
| | 22 9.10.2009 | Rs 9798/- | TDS & Cess | |
| | 23 9.10.2009 | Rs 351/- | TDS & Cess | |
| | 24 9.10.2009 | Rs 250/- | TDS & Cess | |

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- There are cuttings made in cash book but the same are not attested.
- All entries made in cash book for 2008-14 have not been verified by DDO.
- Entry of cash balance physically verified by surprise periodical checks is not found in cash book.

It is requested to remove the above discrepancies and shown to next audit.


(INDU OBEROI)
IAO, Audit Party No. 1

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PART - II
CURRENT REPORT
(2014-15 TO 2017-18)

Para No. 1 : Non-Production of Records.
(Audit Record Memo No.R1 to R3 dated 16/08/2018)

Following records have not been produced for auditing. These records may be traced out and produced to next audit.

1. Register of Cheque Books, Receipt Book.
2. Property Register.
3. GR-6 Register
4. Postage Stamp A/c.
5. ~~GR-6 Register.~~
6. Liveries Account.
7. Rent/Electricity/Water/Telephone Register and bills.
8. Long Term Advance Register and its reconciliation with PAO.

*Settled & taken as
a fresh.*

*(Sharma
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(ANIL SAINGER)
IAO
Audit Party No.XIV

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TEST AUDIT NOTES

**TAN 01: Verification of qualifying Service
(Audit Memo No.01 Dated 21.08.2018)**

As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. On scrutiny of Service Books, it has been observed that no service book has been sent to concerned PAO to obtain this certificate.

HOO is advised to forward the service books of all staff members who have completed 18 years of qualifying service or 5 years before retirement to the concerned PAO.

Necessary steps may be taken to rectify the above observations.

**TAN 02: Irregularities in maintaining of Cash Book,
(Audit Memo No. 06 dated 27.08.2018)**

As per rule 13 (ii) All monetary transactions should be entered in the cash book as soon as they occur.

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

As per rule 13(iv) - 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."

As per rule 13(vi) - An eraser or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably.

As per Civil Account Manual, the number and date of cheque and particular of bills etc. will be noted in the Register of Cheques issued in form CAM 19 (Appendix 2) and the entries will be attested by the Cheque Drawing DDO.

'Account payee' cheques in favour of Government servants and third parties (being payable only to the concerned payees) issued by PAO after pre-check to DDOs need not be entered in the Cash Book and that the delivery and acknowledgement of such cheques is being watched through separate register.

During the test audit of Cash book of **Commanding Officer 6 Delhi Battalion, NCC Kirti Nagar, New Delhi** for the audit period from April 2014 to March 2018 the following discrepancies has been noticed:-

1. Page counting certificate is not given/signed by the DDO for the period 2014-2018.
2. Account payee cheques issued by PAO in favour of Government servants and third parties have been entered in the Cash Book.
 - i) At Page no.007 dt. 20.12.2014, MTNL Cheque

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3. Details of closing balance /Summary & certificate at end of the month to verify the cash balance is not recorded/signed for the audit period April,2014 to March,2018.
 4. The register of valuable i.e. GAR - 5 has not been prepared.
 5. It is also noticed that the cutting at Page no. 019, 021, 027, 029, 032 were not attested in the Cash Book.
 6. Totals of Cash Book have not been verified by the person other than writer of Cash Book and DDO.
 7. The receipt side of the cash book is not signed by the competent authority/DDO w.e.f. April,2014 to June,2016.


Necessary steps may be taken to rectify the above observations.

**TAN 03: Service Book maintenance thereof
(Audit Memo No. 07 dated 28.08.2018)**

During the Test Check of service books, following discrepancies have been noticed.

1. Character verification or Medical examination or Police verification entry or Photograph has not been attested by the Competent Authority.
 - (a) Ms. SushmaKundal, L.D.C. - Police verification entry not made, photo not attested by the competent authority.
 - (b) Sh. Ram Niwas, L.V.D. - Latest attested photo not attached.
 - (c) Sh. JhariLalMehto, Chowkidar- Latest attested photo not attached.
2. Nomination Forms for Pension/Family Pension or Gratuity or Insurance has not been found in the Service Book.
 - (a) Sh. Ashok Kumar, LVD - Set of all nomination forms not attached.
 - (b) Ms. SushmaKundal, L.D.C - Set of all nomination forms not attached.
 - (c) Sh. Mahesh Chandra, L.D.C. - Set of all nomination forms not attached.
 - (d) Sh. JhariLalMehto, Chowkidar - Set of all nomination forms not attached.

Necessary steps may be taken to rectify the above observations.


(ANIL SAINGER)
IAO
Audit Party No.XIV

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PART - II
CURRENT AUDIT REPORT
(2018-2020)

PARA No. 1: Recoveries on account of License Fees and Water charges amounting to Rs 18486/-. (Ref. Audit Memo No. 2 dated 05/04/2021)

Vide PWD order No. F. 4(1)/Misc/PWD/Allo/2001/3446-3500 dated 27/07/2012 (License Fee-Rs.105 & Water Charges-Rs.196) applicable w.e.f 01/07/12, Order No.F.4(1)/Misc/PWD&H/A-II/2004/PF/2749-2765 dated 10.08.2014 (License Fee-Rs.245& Water Charges-Rs.196) applicable w.e.f. 01.07.2013 and OrderNo.F.4(1)/Misc/PWD&H/A-II/2004/PF/10039-51 dated 16.07.2018 (License Fee-Rs.310 & Water Charges-Rs.196) applicable w.e.f. 01.07.2017, the rates of license fees has been revised. During the test check of Pay bill register of HOO,6- Delhi Battalion NCC, Kirti Nagar, New Delhi . It has been noticed that the License fee of government accommodations has not been recovered at the revised rate from thefollowing officials:-

1. Sh. Mahesh Chandra, UDC. :- Type-II-48, DA Flats, Sec-03, Dwarka, New Delhi

| S. No. | Details | Period w.e.f | Licence fee /WC deducted as per PBR | Revised Rate of licence fees/WC | Difference x Months | Total amount to be recovered |
|--------|---------------|--------------------------|-------------------------------------|---------------------------------|---------------------|------------------------------|
| 1 | License Fee | 01.07.2012 to 30.06.2013 | 144 | 205 | 61 X 12 | 732 |
| | | 01.07.2013 to 30.06.2017 | 144 | 245 | 101 X 48 | 4848 |
| | | 01.07.2017 to 30.06.2020 | 144 | 310 | 166 X 36 | 5976 |
| 2 | Water Charges | 01.07.2012 to 31.03.2021 | 130 | 196 | 66 X 105 | 6930 |
| | | | | | Total | 18486 |

DDO may take necessary action to recover the amount of Rs18,486/- from the above officials after due verification of facts and figure and all other similar cases if any may also be reviewed.

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PARA No. 2:- Irregular reimbursement of briefcase/office bag amounting to Rs3860/-.

(Ref. Audit Memo No. 3 dated 06/04/2021)

Vide Circular No.F2/1117/2013/CTB/GAD/Vol.1/3200 dated 27.09.2013 issued by General administration Department, wherein guidelines for purchase/reimbursement of Briefcase/office bag/ladies purse has been issued. At point No.3 it is mentioned that The briefcase/office bag/ladies purse shall be provided to the above officers/officials on joining GNCTD or on completion of three years from the date of issue of earlier one.

During the test check of contingent bills of HOO,6- Delhi Battalion NCC, Kirti Nagar, New Delhi . It has been noticed that the cost of office ^x has been reimbursed to Smt. SurinderKaur, HC twice, ^{x bag} during the period of 15 months inspite of 3 years. The details are as under:-

| S. No. | Reimbursed vide bill No. and date | Amount |
|--------|-----------------------------------|--------|
| 1 | Bill No.163 dated 12.03.2018 | 3475 |
| 2 | CBill No.15 dated 14.05.2019 | 3860 |

Settled
(Shant Shant) 18

As per circular above mentioned , the official is entitled for getting the reimbursement of next office bag after completion of 3 years from the date of issue of earlier one.

Further as per circular No. F.2/1117/2013/CTB/GAD/7923 dated 30.07.2014, HOD are well within their rights to entertain only the genuine request based on the criteria of functional requirement of particular post which justify this facility to concerned officer. In the above two purchases such approval of HOD was not found attached, hence copy of same may be provided.

DDO may take necessary action to recover the amount of Rs3860/- from the above officials after due verification of facts and figure and all other similar cases if any may also be reviewed.

Para-15

PARA No. 3:- Recovery of Income Tax amounting to Rs 64536/-

(Ref. Audit Memo No. 4 dated 08/04/2021)

During the course of scrutiny of Income Tax records vis-à-vis service record and LTC claim in respect of Smt..Surinder Kaur, ASO , it has been observed that exemption on HRA under Section 10 (13-A) of Rs. 1,52,832/- and 1,57,440/- was allowed to Smt..SurinderKaur, ASO for the F.Y. 2018-19 & F.Y. 2019-20 on the basis of rent paid by her to her husband and son respectively. She has submitted rent receipts for payment of rent to her husband namely Sh. Tarunjeet Singh and her son namely Sh. Maneet Singh which was irregular.

Outstandings Rs. 32748/-
Partly settled
(Shant Shant)

As per the Service Book records of the official, the claimants of the rent are dependents of the official i.e. Sh. Tarunjeet Singh (Spouse) and Sh. Maneet Singh (Son). The official is also claiming reimbursement claims of Medical Bills and LTC in respect of her spouse and son e.g. Medical Bills vide (i) Bill No. MB-55 dated 20-09-18 amounting Rs. 17,25/- (ii) Bill No. MB-100 dated 07-02-19 amounting Rs. 29,684/-. The claim for rebate of the persons dependent on the official is irregular as the official is paying Rs. 22,000/- per month on account of rent for F.Y. 2018-19 and Rs. 25,000/- for the F.Y. 2019-2020.

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Further, the required documents for claiming rebate under HRA such as Ownership proof of the claimant, Pan Card and Mode of payment by which rent was paid were also not found attached with the calculation sheet.

The details of income tax to be recovered is given as under:

Smt. Surinder Kaur, ASO

Financial year 2018-19

| Details | As per Department | As per Audit |
|------------------------------------|-------------------|-----------------|
| Gross Income | 9,18,181 | 9,18,181 |
| Deduction u/s 10(13A) on rent paid | 1,52,832 | Nil |
| Standard Deduction | 40,000 | 40,000 |
| Deduction u/s 80 C | 1,50,000 | 1,50,000 |
| Deduction u/s 80D | 25,000 | 25,000 |
| Taxable Income | 5,50,349 | 7,03,181 |
| Tax on income | 22,570 | 53,136 |
| Education cess | 903 | 2,125 |
| Total Tax payable | 23473 | 55,261 |
| Tax paid | 23473 | 23,473 |
| Balance to be paid | - | 31,788 |

Financial year 2019-20

| Details | As per Department | As per Audit |
|------------------------------------|-------------------|-----------------|
| Gross Income | 9,74,404 | 9,74,404 |
| Deduction u/s 10(13A) on rent paid | 1,57,440 | Nil |
| Standard Deduction | 50,000 | 50,000 |
| Deduction u/s 80 C | 1,50,000 | 1,50,000 |
| Deduction u/s 80D | 7,800 | 7,800 |
| Taxable Income | 6,09,160 | 7,66,600 |
| Tax on income | 34,332 | 65,820 |
| Education cess | 1373 | 2,633 |
| Total Tax payable | 35,705 | 68,453 |
| Tax paid | 35,705 | 35,705 |
| Balance to be paid | - | 32,748 |

outstanding
with Rs. 32748/-

o/s.

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TOTAL = Rs. 31,788/-- + Rs. 32,748/- =Rs. 64,536/-

The recovery of Rs. 64,536/- towards income tax liability may be made from the above mentioned employees after due verification of facts and figures and the same may be deposited in the Govt. Account under intimation to the audit. Further, the case mentioned above is illustrative and not exhaustive and hence, all other similar cases for the audit period (2018-2020) may be reviewed and recovery, if any, may be made under intimation to the audit.

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PARA No. 4:- Wrong Pay fixation under NFSG/Promotion.

(Ref. Audit Memo No. 5 dated 09/04/2021)

Page No 16 (3) 157c

During the test check, it is noticed that wrong pay fixation has been done at the time of NFSG. As per the Circular of Services Department No.F.7(109)/2018/ACP Advice/Misc.V/Services/447 dated 05/04/2021 it has been clarified that in view of endorsement of OM dated 27/08/19, this Department Circular No.20/17/2015/S-I/Lit./1137 dated 13/04/2016 allowing one increment equal to 3% of the sum of the pay at the time of grant of NFSG benefits stands rectified with retrospective effect as under in terms of O.M dated 27/08/2019:

| S.No | Situations | Pay fixation on NFSG | Pay fixation on next promotion as ASO |
|------|---|--|---|
| (A) | Grade-III(DASS)/Grade-III (Steno) without the benefit of MACP i.e with Grade pay of Rs 2400/- | One increment @ 3% is to be granted and pay should be fixed in the GP of Rs 4200/- | One increment @3% is to be granted and pay should be fixed in the GP of Rs 4600/- |
| (B) | Grade-III(DASS)/Grade-III (Steno) with the benefit of MACP i.e with Grade pay of Rs 2800/- | No increment should be granted. Only the difference in GP (i.e 4200-2800) should be allowed. | One increment @ 3% is to be granted and pay should be fixed in the GP of Rs 4600/-. |

From above, it is quite clear that Grade-III(DASS) officials already availing MACP benefits in Rs 2800/- GP will not get any increment at the time of release of NFSG benefits and only the difference in GP will be allowed. In case, any Grade-III(DASS) officials already availing MACP benefits in Rs 2800/- GP have been allowed additional increment on grant of NFSG benefits in terms of Service-I Department Circular dated 13/04/2016, such benefits may be withdrawn immediately. The issue of recovery will be decided after receipt of clarification from DoPT, Govt of India and after consultation with Finance Department, GNCTD.

Details of the fixation is as under:-

(1) Sh. SurinderKaur, Asst. Section Officer

Date of Joining: - 01/09/1988 (as LDC) (Pay as per 4th CPC 950-20-1150-25-1500, 5th CPC 3050-75-3950-80-4590)

Date of Promotion: - 31/05/1999 as UDC (5th CPC 4000-100-6000)

Date of 2nd MACP: - 01/09/2008 (Grade Pay Rs 2800/-) (increment @ 3% granted)

Date of NFSG:- 22/06/11 (Grade Pay Rs 4200)(increment @ 3% granted)

Date of Promotion :- 13/09/2013 (Grade Pay Rs 4600/-)(increment @ 3% granted)

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| Date | Pay admissible as per Audit | Pay granted by office |
|--|--|---|
| 22/06/2011 | 10960+2800 | 10960+2800 |
| 01/07/2011 | 11380+4200 (one promotional increment withdrawn) | 11810+4200 (promotional & annual increment given) |
| 01/07/2012 | 11850+4200 | 12290+4200 |
| 01/07/2013 | 12340+4200 | 12790+4200 |
| 13/09/13 | 12840+4600(increment @ 3% granted and pay fixed in grade pay of Rs.4600/-) | 13300+4600 (increment @ 3% granted and pay fixed in grade pay of Rs.4600/-) |
| 01/07/2014 | 13370+4600 | 13840+4600 |
| 01/07/2015 | 13910+4600=18510 | 14400+4600=19000 |
| | 18510x2.57= 47571 | 19000x2.57=48830 |
| 01/01/2016 7 th CPC (Level 7) | 47600 | 49000 |
| 01/07/2016 | 49000 | 50500 |
| 01/07/2017 | 50500 | 52000 |
| 01/07/2018 | 52000 | 53600 |
| 01/07/2019 | 53600 | 55200 |
| 01/07/2020 | 55200 | 56900 |

2. Pay of the official may be refixed and pay may be reduced at the revised rate from the salary month of April 2021.

3. Decision of recovery is yet to be decided by DOPT, Govt. of India, hence recovery may be made accordingly as per the decision of DOPT/Services Deptt/Finance Department and compliance may be shown to next audit.


(VARUN RAHAL)
(IAO/Party No.-II)

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PART III
TEST AUDIT NOTE

TAN NO. 1:--Short comings in Cash Book.

On Test check of cash book for the audit period 2018-2020, following discrepancies have been observed:-

1. On test check it has been observed that the closing balance of cash book at the closing of march'2020 shows a balance of Rs.2,93698.50 (Rupees two lakh ninety three thousand six hundred ninety eight and paise fifty only) lying in the DDO account which is on the higher side. The details of the same may be provided to audit.
2. **Certificate of physical verification of cash certificate was recorded incorrectly:-**
As per Receipt and Payment Rule 13 (iv)1983 provided that at end of each month, the HOO should verify the cash balance in cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the certificate is not in accordance with the certificate prescribed in the R&P Rules. The certificate is normally, be in the following form:
"Certified that cash amounting to Rs.....(Rupees.....only) has been physically verified and found correct as per the balance recorded in the cash book". It is advised that in future appropriate certificate of physical verification of cash be recorded in the cash book.
3. **Erasures/Overwriting:-** As per rule 13(vi) An erasure or over-writing of an entry once made in the cash book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The HOO/DDO should initial every such correction and invariably date his initials. It has been observed that corrections have been made in the cash book but the entries were not initialized by the Head of Office on every such correction eg. Page no.34,37 (2018-196) & 38, 40 (2019-20) etc.
4. **Paid Vouchers:-** Sub-vouchers retained by the disbursing officer are required to be marked "Paid & Cancelled" immediately after the payment has been made. But it has been observed that vouchers have not been cancelled after making the payment.
5. Bank Passbook not provided. Only bank statement with some period missing (eg. August 2018) were provided.
6. Bank reconciliation along with the detail of bank balance at the end of each month has not been done by the department.
7. No. TR-V has been issued during the audit period.
The same may be rectified and shown to next audit.


(VARUN RAHAL)
(IAO/Party No.-II)

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CURRENT AUDIT REPORT
PART II
(2020-21 to 2021-22)

PARA 01: Discrepancies in payment of DGEHS subscription amounting to Rs. 3800/-.

(Ref. Audit Memo No.05 dated 07.07.2022)

During test check of PBR and other related records, it has been found that the following employees have paid subscription at old rates which was revised vide clarification order No. F.25(III)/DGEHS/140/DHS/09/44413-18 dated 20-08-2010 issued by the Directorate of Health Services, GNCT of Delhi wherein provision applicable w.e.f 01st August, 2010 whereas Monthly subscription for availing DGEHS Facility w.e.f. 01-02-2017 is as under-•

| S.No. | Corresponding Level in the Pay Matrix as per 7thCPC | Contribution (Rs. per month) |
|-------|---|------------------------------|
| 1 | Level: 1 to 5 | 250 |
| 2 | Level: 6 | 450 |
| 3 | Level: 7 to 11 | 650 |
| 4 | 12 and above | 1000 |

During test check of records, it has been noticed that DGEHS contribution has not been revised as per above table. The detail of amount submitted by the following officials is as under:-

| S.No | Name of the employee (Smt./Shri) & Design. | DGEHS Contribution | | Difference To Be Recovered (in Rs.) | Period w.e.f 01/01/2020 to 31.07.21 (19months) | Amount Short Deducted TO BE RECOVERED |
|-------|--|--------------------|-------------------------|-------------------------------------|--|---------------------------------------|
| | | Deducted (in Rs.) | To be deducted (in Rs.) | | | |
| 1 | Mahesh Chandra, UDC | 250 | 450 | 200 | 19 months | 3800 |
| TOTAL | | | | | | 3800 |

Hence, an amount of Rs. 3800/- may be recovered from the above mentioned officials and deposited into govt. account. Similar other cases may also be reviewed at your own level under intimation to audit.

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PARA 02: Recovery for Non-deduction of Tax at source from payments made to firms for the F.Y 2020-21 to 2021-22 under Section 51 of GST Act amounting to Rs. 42616.

(Ref.Audit Memo No.09 dated 12.07.2022)

As per Section 51 while making any payment where total value of supply under contract exceeds Rs. 2.5 lakhs to suppliers, the concerned government department shall deduct TDS(GST) @ 2% of the total payment made and remit it into the appropriate GST account. A few cases of calculation of TDS(GST) to be deducted for the payments made to the following firms is as under:-

| Bill NO. | Date | Name of the Firm | AMOUNT | TDS(GST) @ 2% to be Deducted/recovered |
|--------------|------------|----------------------|--------|--|
| 76 | 19.03.2021 | M/s. Delite Caterers | 425867 | 8517 |
| 46 | 06.01.2021 | M/s. Delite Caterers | 527622 | 10552 |
| 39 | 03.12.2020 | M/s. Delite Caterers | 433011 | 8660 |
| 40 | 03.12.2020 | M/s. Delite Caterers | 471880 | 9437 |
| 101 | 21.03.2022 | M/s. Delite Caterers | 9400 | 188 |
| 57 | 12.11.2021 | M/s. Delite Caterers | 263106 | 5262 |
| TOTAL | | | | 42616 |

Hence, the above said amount of Rs. 42616/- may be recovered from the above firms and deposited into govt. Account under intimation to audit after due verification of records. Similar other cases may also be reviewed at your own level under intimation to the audit.

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PARA 03: Recovery for Non-deduction of Tax at source from payments made to firms for the F.Y 2020-21 to 2021-22 under Section 194 C of Income Tax Act, 1961 amounting to Rs. 11469/-.

(Ref. Record Memo No. 10 dated 12.07.2022)

As per Section 194 C of Income Tax Act, 1961 any person responsible for paying any sum to any resident for carrying out any work amounting to Rs. 30000/- or more in pursuance of a contract between the contractor and "a specified person" will be liable to deduct tax at source at the prescribed rates.

During scrutiny of records of 6 Delhi Boys Bn, NCC Kirti Nagar, New Delhi -110015, it has been noticed that no TDS on account of Income tax has been deducted from the payments made to the firms for providing messing services for the cadets. A few cases of calculation of TDS to be deducted for the payments made to the following firms is as under:-

| Bill No. | Date | Name of the Firm | Amount | TDS to be Deducted/recovered |
|--|------------|-------------------|--------|------------------------------|
| ACB-71 adjusted through 03/06.04.21 | 17.03.2021 | Royal enterprises | 72000 | 1440 |
| ACB-45 adjusted through 70/24.11.21 | 22.09.2021 | Royal enterprises | 145575 | 2912 |
| ACB-82 adjusted through 02/12.02.22 | 10.01.2022 | Royal enterprises | 355838 | 7117 |
| TOTAL | | | | 11469 |

Hence, the above said amount of Rs. 11469/- may be recovered from the above firms and deposited into govt. Account under intimation to audit after due verification of records. Similar other cases may also be reviewed at your own level under intimation to the audit.

PARA 04: Non-installation of GPS in hiring of vehicles and Switch over from existing petrol/diesel/CNG vehicles to Electric Vehicles -reg.

(Ref. Record Memo No. 12 dated 13.07.2022)

During test check of log book of vehicle and related record for the year 2020-21 to 2021-22 maintained by the O/o 6 Delhi Boys Bn, NCC Kirti Nagar, New Delhi - 110015, it has been found that GPS (Global Positioning System) is not installed in the Vehicle No. 10D184936H and 22B-137378E maintained by the Unit which is mandatory as per office order No.

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F.2/559/2018/CT-III/GAD/8954 dated 24.08.18 for stopping the misuse of Government vehicles. Software should be developed and implemented to link log book generation with the movement of vehicle tracked by the GPS. Guidelines as per the above said order which should be strictly followed by the competent authority.

Further, in view of order dated 25.02.2021 and 01.04.2021 issued by Special Secretary(Finance) Departments of Govt. of NCT of Delhi have been directed to shift their existing hired/purchased Petrol/Diesel/CNG Vehicles to Electric Vehicles through a purchased/hiring model within a time frame of six months and follow the guidelines while purchasing/hiring the vehicle. The requisite information may be provided in the prescribed proforma mentioned in said orders.

Moreover, some irregularities have been noticed in the maintenance of log books as detailed below:

1. Log book has not been maintained properly as per prescribed columns. Time was not mentioned in the log book while start of journey nor it was mentioned when the official vehicle was returned back and garaged in the office.
2. Purpose of journey not mentioned to verify whether vehicle was used for official purpose or private purpose.
3. The consolidate journey of different places was shown instead of actual place of start/back is irregular. The kilometer reading as well as break of journey from one destination to other destination and vice-versa be shown in the log book instead of showing consolidated journey in one instance. Meter reading should also be mentioned in the log book as per actual journey performed from place to place on a particular day.
4. The entry regarding quantity of petrol drawn on particular day and balance thereof in the tank was also not indicated in the log book to verify the actual consumption of petrol.

The above mentioned practice may please be stopped in future and compliance may be shown to the audit after rectifying the above irregularities.




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PARA 05: Non production of records.
(Ref. Record Memo dated 05.07.2022)

The following records have not been produced to audit :

1. TR-5 stock register.
2. list of unserviceable items.
3. Property register.
4. Register of cheque books, receipt books.
5. Postage stamps register.
6. Long terms advance register and its reconciliation with PAO.

Hence the above records may be shown to the next audit.


(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII

7/c

PART III
TEST AUDIT NOTES
(2020-21 to 2021-22)

TAN 01:- Information regarding NOC obtained from Delhi Fire Service Department-reg.
(Ref. Audit Memo No.02 dated 05.07.2022)

As per the directions passed by the Hon'ble Supreme Court of India in W.P (C) No. 483/04 in the matter of Avinash Mehrotra v/s U.O.I. & others dated 13.04.2009 and keeping in view of the provisions of Delhi Fire Service Act 2007 (Delhi Act 2 of 2009) and Delhi Fire Service Rules, 2010 as well as vide circular No. F.6/Estate/CC/Fire/Safety/2011/3298-3398 dated 01.03.2011 issued by the Directorate of Education, Govt. of NCT of Delhi, it may be clarified to audit whether No Objection Certificate (NOC) from time to time from the Delhi Fire Service, GNCT of Delhi has been obtained as per the terms and conditions laid down by the fire department as well as contained in the above judgment, the same may be provided to audit.

Hence, the HOO is advised to obtain the said certificate from the competent authority.

TAN 02:- Irregularity in Housekeeping/Sanitation and Security Services-reg.
(Ref. Audit Memo No.06 dated 11.07.2022)

During the scrutiny of records of Housekeeping/Sanitation and Security Services, it is seen that contract is awarded to M/s. Crown Security and M/s..ABP Travel Facility Management Pvt. Ltd These organizations have provided man power for sanitation and security services to the NCC Unit. At present there are 03 (three) contractual employees working in the NCC Unit. All engaged contractual official's character and antecedent are not verified by the police, as per the office record. The following employees detail is as under:-

| S.No. | Name of Employee (Mr./Mrs.) | Designation | Name of Contractor/M/s |
|-------|-----------------------------|----------------|---|
| 1. | Sanjay | DEO | M/s ICSIL |
| 2 | Saurav Bagdi | Security Guard | M/s ABP Travel Facility Management Pvt. Ltd |
| 3 | Sunder Pal | MTS/Peon | M/s Crown Security services |

As per the Delhi Private Security Agencies (Regulations) Rules, 2009 issued by the Home Department, Government of NCT of Delhi wherein it has been instructed that "*sufficient*

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time is hereby accorded to get the persons proposed to be deployed in the schools/offices/stadia are to be verify from police authorities. The verification report must be submitted to the concerned HOI/In-charge at the time of joining of the housekeeping employees/security guards.

No employee should be hired without obtaining their antecedents (including his/her full name, residential address, hometown address and relevant documents pertaining to such information) prior to their recruitment. Further, once such details of the employees have been obtained, the employer is required to submit to the local police station having jurisdiction over the employer's establishment, for verification of the same. It is important to note that such verifications be obtained only through the jurisdictional police station.

Pending such verification of antecedents by the police station, private employers may employ with a condition that the employment of the candidate is subject to the verification and the confirmation of their antecedents. In this connection, it is requested to kindly confirm as to whether the officials hired as Housekeeping/Guards for security in the institute, are verified from the police records.

Compliance may be furnished to the next audit.

TAN 03:- Discrepancies in Service Books-reg.

(Ref. Audit Memo No.07 dated 11.07.2022)

1.As per Rule- 257 of GFR:- Service book should be maintained in duplicate of the Govt. Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for updating, which should be returned within 30 days of its receipt.

Compliance of above rule as to whether the duplicate copy of Service Books have been issued to all the Officials, as required under GFR – 2005 (Rule-257) or not, is to be intimated to audit.

2. In the service book of Jhari Lal, Chowkidar and Ram Niwas, LVD colour photo not pasted on the first page of service book which should be duly attested by the HOO.

3. Re-attestation of signature not done by the HOO/Competent Authority of officers/officials on the first page of Service Book on completion of five years of service. Few examples are as under:-

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| S.No. | Name (Ms/Mrs/Mr) | Designation |
|-------|------------------|-------------|
| 1. | Jhari Lal | Chiowkidar |
| 2. | Jalwati Singh | UDC |
| 3. | Ram Niwas | LVD |

4. 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 year before the date of retirement whichever is earlier and certificate be issued in the prescribed form to the official concerned. The said certificate may be issued to all eligible officials after verification of service from the concerned PAO". Verification of qualifying service after the officer/officials who have completed 18 years of service have not done of the following official:-

| S.No. | Name (Ms/Mrs/Mr) | Designation | Date of joining |
|-------|------------------|-------------|-----------------|
| 1. | Jalwati Singh | UDC | 14.01.1999 |

5. As per GOI, Ministry of Personnel, Public Grievances & Pensions, Deptt. of Personnel & Training OM dated 03.11.2014, Aadhar (Unique Identification) number is to recorded in the service books of Govt. Servant. However, no such entries have been found in the service books. Also need to be recorded in the service book.

6. In the service book, revised nomination form No. 4 (See Rule 55(7) for family pension, 1950, Form No.2 (See Rule-53(1) Nomination for Death-cum-Retirement Gratuity and details of family form No.3 (See Rule-54 (12) and Home Town Declaration forms should be pasted/ attested/counter signed by the competent authority as well as should be revised at least after 10 years, which were not seen in most of the cases. Few instances are:

8. In the following cases annual increment granted have not been shown to the teacher which need to be attested by the individual:-

| S.No | Name (Ms/Mrs/Mr) | Designation |
|------|------------------|-------------|
| 1 | Jhari Lal | Chiowkidar |
| 2 | Jalwati Singh | UDC |
| 3 | Ram Niwas | LVD |

9. Further, scrutiny of Service Books, it has found that particulars i.e. present post hold position, Date of Birth, Date of Appointment etc. not pasted/recorded at the top front of service books. The same should be pasted or recorded.

Necessary action be taken to rectify the above discrepancies and Service verification & leave account may be updated, under intimation to audit. Similar other cases may be reviewed at the HOO level.

TAN 04:- Discrepancies in maintenance of Cash Book-reg.

(Ref. Audit Memo No.08 dated 12.07.2022)

During test check of the Cash Book for the year 2020-21 to 2021-22 maintained by the O/o 6 Delhi Boys Bn, NCC Kirti Nagar, New Delhi – 110015 , following shortcomings have been observed:-

1. Name of Department/Unit, Financial Year and name of the department etc not recorded/pasted at the front of cash book, the same should be recorded/pasted neat and clean manner.
2. An eraser or overwriting of an entry once made in the cash book is strictly prohibited. It has been observed that corrections have been made in the cash book but entries were not initialed by the HOO on every such correction., authority. Each and every entry recorded on receipt and payment side in cash book have not been attested and counter signed by the DDO. The same should be signed by DDO in time to time.
3. Each and every entry on the receipt and payment side of the cashbook should be signed by the DDO of the department but during scrutiny no signature of DDO found recorded on the receipt side of the cash book which is irregular.
4. As per Rule 13 (4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash-book and record signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the Certificate of Physical verification of cash certificate was not recorded in the cash book, which should be in the following form “Certified that Cash amounting to Rs.(Rupees.....only) has been physically verified and found correct as per the balance recorded in the cash book.” It is advise that in future appropriate certificate of physical verification of cash be recorded in the cash book.

These discrepancies may please be rectified and compliance be shown to audit.

TAN 05:- Discrepancies in maintenance of Non-Consumable/Consumable Stock Registers.

(Ref. Audit Memo No.11 dated 13.07.2022)

During the test check of Stock Registers, maintained by the O/o 6 Delhi Boys Bn, NCC Kirti Nagar, New Delhi – 110015, for the audit period 2020-21 to 2021-22, following short comings have been noticed:-

1. Page counting certificate on the first page of Registers have not been recorded at each registers the same should be recorded and attested by the competent authority.
2. Mandatory signature of the officer issuing the articles as well as the officer receiving the articles are not observed, which is irregular without proper signature of recipient/store officer the record cannot be considered as authenticated.
3. Overwriting recorded at many pages and so many cuttings found, which is irregular.
4. In non-consumable register balance shown as 'NIL', which is not correct. Quantities of non-consumable items are reduced only in case where items are condemned. Otherwise only location/place of installation of items is to be recorded in the Register.
5. Location of Non Consumable item in the property register must be recorded in the stock register which is reqd. at the time of physical verification. The same may be entered in Property register. Other similar types of items may be reviewed at your own level. Moreover, the register is in very torn condition.
6. The rate/price of the items was not mentioned in the stock registers in the absence of which the monitory value of these items could not be worked out at the time of condemnation of the items.

Stocks Register as per GFR, 2017 for fixed assets/Non-consumable should be maintained in form GFR-22 in the following format:-

**FORM GFR - 22 [See Rule211 (ii) (a)]
REGISTER OF FIXED ASSETS**

Name and description of the Fixed Assets.....

| Date | Particular of Asset | Particulars of supplier | | Cost of the Asset | Location of the Asset | Remarks |
|------|---------------------|-------------------------|-------------------|-------------------|-----------------------|---------|
| | | Name and Address | Bill No. and Date | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | | | | | |

7. Stocks Register as per GFR, 2017 for Consumable items should be maintained in form GFR-23 in the following format:-

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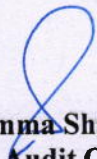
**FORM GFR 23 [See Rule 211 (ii) (b)]
STOCK REGISTER OF CONSUMABLES
SUCH AS STATIONERY, CHEMICALS, SPARE PARTS ETC.**

Name of Article.....Unit of Accounts.....

| Date | Particular | Suppliers/Invoice No. and Date | Receipt | Issue Voucher No. | Issue | Balance | Unit Price |
|------|------------|--------------------------------|---------|-------------------|-------|---------|------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | | | | | | | |

The above said registers be maintained as per the GFR Rules, 2017 and reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to audit.

Compliance in respect of the above employees on contract basis may be shown to next audit .


(Shamma Sharma)
AO/Internal Audit Officer
Audit Party No. XVIII