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**DIRECTORATE OF AUDIT, GOVT. OF NCT OF DELHI  
4<sup>th</sup> LEVEL, 'C' WING, DELHI SECTT,  
I.P.ESTATE, NEW DELHI – 110002**

**Internal Audit Report of**

**DDO No.035023 I, 7 Delhi Girls Bn, NCC Kirti Nagar, New Delhi – 110015 , for the period 2019-2020 to 2021-22**

**INTRODUCTION**

The internal audit on the accounts of **DDO No.035023 I, 7 Delhi Girls Bn, NCC Kirti Nagar, New Delhi – 110015 , for the period 2019-2020 to 2021-22** was conducted by field Audit Party No. XVIII comprising of Mrs Shamma Sharma, AO/IAO and Mrs. Kavita Dargan, AAO (on E.L. w.e.f. 17.05.2022 to 20.05.2022) and Sh. Ramesh Kumar, Jr. Asstt. The audit was conducted during 07 working days w.e.f. 18.05.2022 to 31.05.2022.

**AIMS AND OBJECTIVES**

The main activities of Office of the commanding officer, 7 Delhi Girls Balalian, NCC Kirti Nagar, New Delhi 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. Sharma, Commanding Officer	2019-20
2.	Col. Gurpreet Singh, Commanding Officer	2020-21 & 2021-22

**CASHIER:**

S. No	Name & Designation (Mrs./Mr./Dr./Sh./Smt.)	Period
1	Rajeev Sharma, UDC	2019-20
2	Ashok Kumar, LDC	2020-21 & 2021-22

**VACANCY POSITION**

<u>S. No</u>	<u>Group</u>	<u>Sanctioned</u>	<u>Filled</u>	<u>Vacant</u>
1	A	0	0	0
2	B	0	0	0
3	C	12	03	09
	<b>Total</b>	<b>12</b>	<b>03</b>	<b>09</b>

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**Budget Allocation and expenditure for the year 2019-20 to 2021-22**


<b>YEAR</b>	<b>Budget</b>	<b>Expenditure</b>
2019-2020	<b>33122841</b>	<b>3163189</b>
2020-2021	2579348	2115529
2021-2022	3930679	3508203

**STATUTORY AUDIT**

AGCR audit of the **DDO No.035023 I, 7 Delhi Girls Bn, NCC Kirti Nagar, New Delhi – 110015**, for the period **2019-2020 to 2021-22** has not been done up to till date.

**Maintenance of Records**

The maintenance of records of **DDO No.035023 I, 7 Delhi Girls Bn, NCC Kirti Nagar, New Delhi – 110015**, for the period **2019-2020 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 '16' outstanding objection on the accounts of O/o DDO No.035023 I, 7 Delhi Girls Bn, NCC Kirti Nagar, New Delhi – 110015 , for the period 2019-2020 to 2021-22 out of which 03 para settled on the basis of reply given by the unit and the remaining 13 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.	1999-2003	03	01	9	02(4,8)
2	2003-2008	04	01	1	03(2-4)
3	2008-2012	05	0	0	05(1-5)
4	2012-2017	<del>03</del>	0	0	<del>03(2,3,0)</del>
5	2017-2019	01	01	01	0
<b>Total</b>		<b>16</b>	<b>03</b>		<b>13</b>

**DETAIL OF OLD RECOVERY**

S.No.	Year	Para No.	Amount of recovery	Amount recovered	Outstanding recovery
2	2003-2008	01	300	300	0
	2003-2008	04	2735	0	2735
3	2008-2012	02	2160	0	2160
4	2012-2017	02	5107	0	5107
<b>Total</b>		<b>16</b>	<b>10302</b>	<b>300</b>	<b>10002</b>

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

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**(Part-II)**  
**Current Audit Report**  
**(2019-20 to 2021-22)**

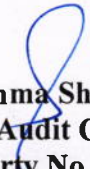
**Current Audit Report:**

During the course of current audit, 10 audit memos and 01 record memo, highlighting various irregularities & recoveries to the tune of Rs44750/- were issued. On the basis of compliance shown by the Department, 04 memos were settled on the spot recovering an amount of Rs. 44750/- and the remaining 08 audit memos have been converted into 02 para and 05 TAN(s) along with an outstanding recovery of Rs. nil/- in the current audit report.

**Details of current recovery (2016-17 to 2019-20):**

<b>Memo No.</b>	<b>Total Recoveries (in Rs)</b>	<b>Amount recovered (in Rs.)</b>	<b>Balance (in Rs.)</b>
03	17096	17096	0
07	27654	27654 reconciled	0
Tottal	44750	44750	0

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.

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

44/C

**PART - I**  
**OLD AUDIT REPORT**

(OLD REPORT)  
PART - I

Ref. Memo No. 8 (14)

Dt. 21.5.2003 21

Para No 1

Subj: Rep. Telephone/Cell phone charges

During the last check of records pertain to telephone charges, re-imbursment has been found allowed in respect of Trunk calls made by the Officer of the unit from his residence whereas this is not admissible. Hence Trunk Call charges as per details given below may be recovered from the Officer concerned and deposited in Govt. amount.

Sno	Bill No. & Date
1.	16 Dt. 02.5.02
2.	175 Dt. 01.2.2002
3.	88 Dt. 04.9.2000
4.	81 Dt. 04.10.2002
5.	57 Dt. 05.8.2002

Amt. of Trunk Call
67.60
97.00
26.60
202.00
77.20
<u>490.40</u>

CGP New  
Mick at the  
Dt. 26/9/08

Setting  
Para No 1

As per standing instructions issued by the Govt. of Delhi the use of Cellular phone has been banned in Govt. departments. But during the scrutiny of records it has been observed that the charges incurred on account of calls made from the Cell phone has been drawn and payment made to the firm. The expenditure incurred on this account may either go regularised from the Finance Dept, Govt. of Delhi or recovered from the Officer concerned. Under intimation to audit. The details of expenditure are as under:-

Sno	Bill No. & Date	Amount
1.	224 Dt. 30.3.2001	858-
2.	186 Dt. 16.2.2001	1083-
3.	167 Dt. 19.1.2001	1318-
4.	147 Dt. 21.12.2000	1920-
5.	136 Dt. 27.11.2000	1562-
6.	128 Dt. 06.11.2000	1124-
		<u>7865-</u>

o/s

PARA No. 2

Ref. Memo No. 13

Dt. 21.5.2003

42/c  
33  
20

~~Para No. 8~~  
Para No. 2

PARA No. 2

Sub: Reg. Contingency Vouchers & Purchases

On the subject cited above, following discrepancies have been noticed by the audit :-

(i) It has been observed that most of the local purchase of petty stationery are made from post agencies instead of Govt. agencies. It has also been noticed that purchases orders are split up and procurements are made in small quantities regularly in order to avoid the necessity for obtaining the sanction of higher authorities. No codal formalities are also followed while making such purchases. As per Rule 103 of GFR stores should not be purchased in small quantities and as many articles as possible may be obtained by means of indents prepared on the basis of actual requirement. All the purchases made as per year wise details available at Annexure-I are without observing the Codal formalities and hence requires regularisation from the competent authority under intimation to the audit.

o/s

(ii) In accordance with the enhanced financial powers delegated to the HOO circulated vide letter No F. 8/3/2000 Ac/927 dt. 20.6.02 he may accord sanction Rs. 10,000/- per annum for the local purchase of petty stationery and prior to the issue of p.a. above letter the limit was Rs. 2000/- and but the unit has made purchases and HOO accorded sanction for the amount was much beyond the above prescribed

limit. The details are as under:-  
Year Power delegated to  
1000

26/19 ✓  
 41/c  
 32

Purchases  
 made & amount  
 issued by 1000  
 of the unit

1999-00	2000 p.a	42,581-	} Yearwise Breakup at Annexure-II
2000-01	2000 "	30,365-	
2001-02	2000 "	35,074-	
2002-03	10,000 "	42,647-	

The above irregularity may also  
 be got regularised from the competent  
 Authority under intimation to the audit.



no of purchases made over  
 some delegated financial power

38

25/12

31

1999-00

S.No	Bill no. & Date	Amount
1	77 dt. 7.8.99	738-
2	63 dt. 7.9.99	1377-
3	62 dt. 7.9.99	2402-
4	48 dt. 2.8.99	3342-
5	26 dt. 7.5.99	1920-
6	25 dt. —	1962-
7	24 dt. 4.5.99	2826-
8	171 dt. 25.3.00	1950-
9	170 dt. 25.3.00	7283-
10	169 dt. 25.2.00	885-
11	168 dt. 25.3.00	1760-
12	167 dt. 25.3.00	10,040-
13	155 dt. —	74-
14	142 dt. 11.2.00	226-
15	141 dt. 11.2.00	1151-
16	140 dt. —	8943-
17	137 dt. — 3.00	1702-
18	133 dt. 2.2.00	1000
Total		<u>42,581-</u>

2000-01

1.  
2.  
3.  
4.  
5.  
6.  
7.  
8.  
9.  
10.  
11.  
12.  
13.  
14.  
15.  
16.  
17.  
18.

Bill No. & Date

95 dt 8.9.00  
 84 dt 4.9.00  
 55 dt 13.7.00  
 54 dt 13.7.00  
 53 dt 12.7.00  
 51 dt 12.7.00  
 26 dt - 5.00  
 199 dt 12.3.01  
 185 dt 12.2.01  
 184 dt 13.2.01  
 179 dt 8.2.01  
 183 dt 9.2.01  
 161 dt 9.1.01  
 148 dt 2.1.01  
 127 dt 4.12.00  
 120 dt 1.11.00  
 112 dt 6.10.00  
 106 dt 22.9.00

Amt

2549-  
 2781-  
 1890-  
 110-  
 801-  
 1365-  
 150-  
 1635-  
 1623-  
 3200-  
 575-  
 1400-  
 3082-  
 2,520-  
 1,400-  
 2285-  
 1279-  
 1660-  


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 30,365.

Total.

(37)

17

24/11/39 (39)

2001-02

(36)

24/16 25/16 28/16 29/16

S.No	Particulars & Dt	Amt
1.	90 Dt- 9-8-01	3384-
2.	66 Dt-10-7-01	3199-
3.	62 Dt-6-7-01	1292-
4.	60 Dt- 4-7-01	2727-
5.	42 Dt 26-5-01	3276-
6.	41 Dt. 26-5-01	1494-
7.	207 Dt 26-3-02	2912-
8.	206 Dt 27-3-02	1575-
9.	195 Dt. 13-3-02	1477-
10.	192 Dt- 7-3-02	323-
11.	191 Dt- 6-3-02	1463-
12.	189 Dt- 1-3-02	716-
13.	186 Dt- 14-2-02	666-
14.	176 Dt- 1-2-02	942-
15.	166 Dt- 14-1-02	3419-
16.	167 Dt- 14-1-02	626-
17.	165 Dt 14-1-02	3225-
18.	148 Dt- 6-12-01	2398-
19.	114 Dt 5-10-01	2550-
Total.		38,074-

39/24

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	Bill on	Date	Amount
	123	dt. 5.12.02	2797-
	122	5.12.02	1466-
	121	—	1406-
	120	—	1438-
	119	—	1464-
	118	—	1720-
7	109	dt. 26.11.02	607-
8	110	dt. 27.11.02	219-
9	111	dt. 28.11.02	1777-
10	101	5.11.02	1080-
11	79	25.9.02	701-
12	66	dt. 3.9.02	1096-
13	65	dt. 26.8.02	1725-
14	62	dt. 12.8.02	660-
15	55	dt. 26.7.02	615-
16	54	dt. 25.7.02	1083-
17	53	—	1926-
18	52	—	1133-
19	48	5.7.02	2116-
20	47	—	1227-
21	39	1.7.02	951-
22	31	6.6.02	243-
23	30	6.6.02	400-
24	25	4.6.02	637-
25	9	1.5.02	497-
26	173	17.2.03	589-
27	171	dt. 10.3.03	2152-
28	162	dt. 24.2.03	2058-
29	162	dt. 24.2.03	2370
30	161	—	2403-
31	159	—	2420-
32	152	dt. 11.2.03	1009-
33	141	dt. 23.1.03	1659-
		Total	<u>43,647-</u>

PARA 16.3  
Sub: Reg. procurement of Petrol

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27.2.5.2003. 14

The requirement of petrol for the official vehicles provided to the Govt. departments & Govt. of Delhi are being met from the Govt. Petrol Pump, Mall Road, Delhi. During the scrutiny of records it has been observed that the petrol for the official vehicles available with the unit is procured from Pvt agencies. The procurement from the Pvt agencies may be discontinued and petrol may be purchased from the Govt. Petrol Pump, Mall Road, Delhi.

Settled  
(Sharma Stamp)  
IAS-18

o/s

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discuss

AD  
26/5/03  
D.K. VOHIRA  
IAO, AUDIT PARTY No XXI

*[Signature]*  
24/5/2003

DEO, H.O.O.  
1st Class, Bn NCC  
New Delhi

**CURRENT AUDIT REPORT (PART-II)**  
(2003-04 to 2007-08)

~~PARA No. 4~~ PARA No. 4  
~~PARA No. 01~~

Ref. Audit Memo No.02 dt. 06/02/2009

**Sub: Recovery of DGHS Amounting to Rs.480/-**

Rates of DGHS contribution were revised w.e.f 01/04/04 but on scrutiny of the records, it has been observed that the department is deducting Licence Fee at the old rates from the following officials. As such the amount calculated below may be recovered from the official concerned after due verification and deposited into Govt. A/C under intimation to audit.

**LIST OF OFFICIALS**

S. No.	Name & Designation	Basic Pay + DP	Existing Rate	Revised Rate	Balance	Period	Months	Amount (Rs)
1.	Sh. Yogesh Kumar, UDC	5100+2550	30	50	20	2005-06	12	20x12=240
			30	50	20	2006-07	03	20x03=60
								300
2.	Shri Karan Singh, LVD	4400 + 2200 4500 + 2250	30	50	20	2005-06	06	20x06=120
			30	50	20	2006-07	03	20x03=60
								180
						<b>GROSS</b>	<b>AMT.</b>	<b>480/-</b>

Similar other cases may be reviewed at your own level.

~~PARA No. 5~~ PARA No. 5  
~~PARA No. 05~~

Ref. Audit Memo No.08 dt. 16/02/2009

**Sub: Purchase without observing rules under GFR.**

(A)

The department has purchased Audio System Comprises of Microphones, Audio System, Amplifier, Screen & Speakers etc to the tune of Rs. 1,66,982/- vide Vr. No. 155 dated 30/03/2006. While going through the Vrs. & records

Para No 3

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shown to audit, it has been observed that the purchase of Audio System was made without observing the rules under GFR. The L1 was decided by collecting 3 quotations. The shortcomings noticed in the purchase of Audio Systems as given under needs elucidation.

- (1) The reasons for not publishing the advertisement for the procurement of the audit system in the newspaper and on the website.
- (2) The notice inviting quotations not found on record.
- (3) Total presentation Devices (P) Ltd. (L1) had submitted his quotation on 13.03.2006 with all specifications, model & make where as the other two quotationers simply quoted the rates of articles.
- (4) The quotation of Video Vision Corporation does not have business address, Telephone No. date of the quotation. The quotation of Quality Audio Video (IIRD bidder) is also undated.
- (5) The department may explain the criteria adopted for the comparison of the articles and the justification for the procurement of item through L1(Ms Total Presentation Devices (P) Ltd. when the other firms had not mentioned anything about model's, made & description of the article.. Even nothing in this regard was found recorded on the comparative statement.

(B) The purchase file relating to the purchase of Track suit vide Vr. No. 157 dated 2/2007 was asked vide memo No.08 dated 16/02/2009 but the same has not been provided by the department. The purchase file may be traced out and shown to the next audit.

In view of above audit is of the view that the articles of more than one lac were procured without giving wide publicity and tender Enquiry and the quotations were collected to favour a single firm. As such the department has not followed the Fundamental Principles of public procurement as envisaged in the rules under GFR.

Hence, the purchase of Audio System to the tune of 1,66,982/- is irregular and needs regularization and compliance of this may be shown to next audit.

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~~PARA No 6~~  
~~PARA NO 06~~

PARA No 6

Ref. Audit Memo No. 12 dt. 20/02/2009

Para No 4

Sub: Condemnation of Unserviceable/Obsolete Store.

On going through the file related to condemnation of Stores, it has been noticed that the obsolete articles were disposed off without following the instruction/guidelines contained in rule 199 under GFR. The shortcomings noticed in the disposal of the articles on different dates are as under:

- (1) The proceedings of auction were not found recorded in each case. From the records, it could not be established how many parties/kabaries participated in auction and the bids offered by the parties for each item. The highest bid was found recorded only which was always 10% of the book value. The auction procedure was not followed by the department in true spirit.
- (2) The Deputy Director General, NCC vide letter dated 24.03.08 accorded the approval for the condemnation of 93 articles to the tune of Rs.24,694/- .Out of this, the items of the depreciated value of Rs.16,442/- were disposed off by destroy and the items of Rs.8254/- were disposed off by auction. In the sanction, it was clearly stated that the items may be disposed off by realization of minimum of 10% of the cost of items i.e. purchase value but the department disposed off the items at the 10% of the depreciated value (Purchase Value (-) 10% depreciation every year). The disposal of articles in such a manner is against the sanction issued by the H.Q. Moreover, the department has not moved the proposal to get the balance amount written off from the competent authority. In this case, the purchase value of the items disposed off by auction was not recorded in the files/register and in the absence of which the audit could not work out the amount less realized by auction.

The department may intimate the purchase value of the items disposed off by auction and get the balance unrealized amount be written off from the competent authority.

~~PARA NO. 7~~

PARA NO. 7

PARA NO. 7

Ref. Audit Memo No.07 dt. 11/02/2009

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31/11

Page No. 5

Sub: Income Tax

During the test check of Income Tax calculation sheets for the year 2003-04 to 2007-08, the following shortcomings have been noticed as such tax calculated below may be recovered from the official concerned after due verification & deposited into Govt. A/C under intimation to Audit.

INCOME TAX CALCULATION

2005-06

(1) Shri Karan Singh, LVD

Gross Salary	PMRF 80c	Less Rebate	Taxable income	Income Tax Dus	Tax Cess 2%	Tax to be Recovered.
1,66,243-	200-	24360-	1,41,670-	4167-	83-	4250-

(2) Shri D.D.Ghabru,UDC

Gross Salary	PMRF 80c	Less Rebate	Taxable income	Income Tax Dus	Tax Cess 2%	Tax to be Recovered.
1,51,649-	265-	20,872-	1,21,510-	2151-	43-	2194-

(3) Shri Nand Kishore,HVD

Gross Salary	PMRF 80c	Less Rebate	Taxable income	Income Tax Dus	Tax Cess 2%	Tax to be Recovered.
1,09,041-	194-	6360-	1,02,490-	249-	5	254-

(4) Shri Yogesh Kumar Chauhan,UDC

Gross Salary	PMRF 80c	Less Rebate	Taxable income	Income Tax Dus	Tax Cess 2%	Tax to be Recovered.
1,16,025-	255-	12960-	102810-	281-	06-	287-

**GROSS TOTAL- 6985-**

Other similar cases may be reviewed at your own level.

## PART-II

## CURRENT AUDIT REPORT(2008-12)

~~PARA 1~~ PARA No 8 PARA No 8  
(Ref Audit Memo No:6 Dt.20.03.2013)

Para No 6

Subject: Incorrect fixation of Pay

On scrutiny of Service Books, it was observed that while granting Annual Increment on 1<sup>st</sup> July, the pay of the following officials was fixed wrongly:-

1. SH KARAN SINGH, LVD- PAY BAND -I Rs. 5200-20200 GRADE PAY-Rs. 2400/-

DATE	PAY FIXED BY THE DEPARTMENT(In Rupees)	PAY TO BE FIXED AS (In Rupees)
01.07.2006	8,700/-	8,700/-
01-07-2007	9,400/-	9,390/- (Granted two increments due to MACP)
01.07.2008	9,770/-	9,760/-
01.07.2009	10,150/-	10,140/-
01.07.2010	10,540/-	10,530/-
01.07.2011	10,940/-	10,930/-
01.07.2012	11,360/-	11,350/-

2. SH. BALAM RAM, LASKAR—PAY BAND-I Rs. 5200-20200 GRADE PAY-Rs. 2000/-

DATE	PAY FIXED BY THE DEPARTMENT(In Rupees)	PAY TO BE FIXED AS (In Rupees)
01.07.2008	8030	8030
01.07.2009	8340	8330
01.07.2010	8650	8640
01.07.2011	8970	8960
01.07.2012	9300	9290

3. SH. SUDHIR KUMAR, LDC—PAY BAND-I Rs. 5200-20200 GRADE PAY- Rs.1900/-

DATE	PAY FIXED BY THE DEPARTMENT(In Rupees)	PAY TO BE FIXED AS (In Rupees)
01.01.2006	6790	6790
01.07.2006	7060	7050
01.07.2007	7330	7320
01.07.2008	7610	7600
01.07.2009	7900	7890
01.07.2010	8200	8190

24/10/12  
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01.07.2011	8510	8500
01.07.2012	8830	8820

Under CCS(RP) Rules 2008, the annual increment will be 3% of Pay in the running pay band and corresponding Grade pay rounded off to next multiple of 10. While rounding off, paisa should be ignored, but any amount of rupee or more should be rounded off to next multiple of 10.

Reasons for above mentioned lapses may be explained to Audit. Necessary steps should be taken to recover the excess amount paid due to wrong fixation after due verification of records under intimation to Audit.

~~PARA-2~~ PARA No 9 PARA No 9 (Ref. Audit Memo No.10 Dated: 22.03.2013) PARA No 7

**Subject: Excess payment of Transport Allowances to the tune of Rs. 2,160/-.**

As per T.A. Rules, if an employee remains absent from duty for a full calendar month due to leave, he/she is not admissible to draw the transport allowance for that calendar month.

During the test check of the PBR/Service Books, it has been observed that the transport allowance has been paid to the official while he was on leave for full calendar month. Details are as under:

S.No	Name & Designation	Period of Earned Leave	Calendar Months	Excess Payment (Rs.)
1.	Sh.Sudhir Kumar, LDC	10.05.2010 to 02.07.2010	1 Month (June'2010)	2,160/-

Reasons for the above mentioned lapses may be elucidated to the Audit. The excess payment made on account of transport allowance may be recovered from the above mentioned official after due verification and deposited into the government account under intimation to audit. .

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28/12  
14/12  
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~~PARA 3~~ ~~PARA No. 10~~ PARA No. 10  
(Ref. Audit Memo No:9 Dt.21.03.2013)

SUBJECT: CONSUMPTION OF PETROL BEYOND THE PRESCRIBED LIMIT.

Para No 8

As per guidelines of Finance Department of GNCT of Delhi, the consumption of petrol in respect of Government vehicle should not exceed 200 litres per month. During the test check of Log Books, it was observed that the petrol consumption in respect of following vehicles exceeds the prescribed limits:-

S.No.	Vehicle No.	Month	Petrol Consumption
1	05D-162135-E,S/MAZDA	March,2010	396.57 litres.
		April,2010	342 litres
		May,2010	278 litres
2.	07B096985-A, MARUTI VAN	January,2010	203.3 litres
		February 2010	254.61 litres
		March, 2010	401.57 litres
		April,2010	324 litres

For consumption of petrol beyond the prescribed limit, the department should have to obtain prior permission from the Finance department, GNCTD.. Audit may please be informed whether prior permission has been obtained from Finance department for consumption of petrol beyond the prescribed limit. If so, a copy of the same may be provided otherwise reasons for excess consumption of petrol may be elucidated to audit.

~~PARA 4~~ ~~PARA No. 11~~ PARA No 11  
(Ref. Audit Memo No:8 Dt.21.03.2013)

SUBJECT: IMPROPER MAINTENANCE OF CONSUMABLE STOCK REGISTER

Para No 9

During test check of consumable stock register for the period 2008-12, the following irregularities were noticed:-

1. Certificate regarding Physical verification of stock was not recorded in consumable stock register. As per Rule 192 (2) of GFR, Physical verification of all the consumable goods and material should be undertaken at least once in a year and discrepancies, if any, should be recorded in the stock register for appropriate action by the competent authority.

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2. The name of the person to whom articles were issued was not mentioned against issue of articles in the Stock Register. Instead total issue of articles are mentioned in the issue column.
3. As per entry in Stock Register at Page no. 109 on 04.4.2008, 2 Rims of Photostat papers (A-4 Size) were shown issued to branches and closing balance shown as 'NIL'. The next issue was made on 04.07.2008. On the date, 2 Rims of Photostat papers (A 4 Size) were shown issued while opening balance on this date was NIL and no receipt of Photostat paper was shown in the Register. Similarly at page 142 of stock register the closing balance on 06.06.2011 was 5 Rims on next date i.e. 11.07.2011, the purchase of 1 Rim of Papers was entered. However, the closing balance shown as 1 Rim instead of 6 Rims. No Photostat paper was issued on the date as per entry in the Register.
4. No Indent was obtained from the employees/sections before issue of articles. As per Rule 188 (2) of GFR, in the case of issue of materials from stock for departmental use, the officer in charge of the stock shall see that an appropriate indent in the prescribed form has been projected by the indenting officer. A written acknowledgement of receipt of material shall be obtained from the indenting officer or his authorized representative at the time of issue of material.

Reasons for above mentioned irregularities may be elucidated to Audit. Necessary action may be taken to remove the above discrepancies and compliance may be shown to the Audit.

~~PARA-15~~ PARA No 12 PARA No 12  
SUBJECT: PURCHASE WITHOUT OBSERVING CODAL FORMALITIES

(Ref.Audit Memo No:3 Dt.19.03.2013)

Page No 10

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During test check of purchase files during the period 2008-12 the following irregularities were noticed:  
The office of the 7 Delhi Girls Bn NCC, Old Rajdhani College Building, Kirti Nagar has submitted a proposal for incurring expenditure on PARA SLITHERING for PM Rally 2012 for Rs.1,56,055/- vide letter no. F 105/Accts/NCC 2011/715 dt 06-09-2011 and additional proposal amounting to Rs. 58,590/- vide letter no. F.105/Accts./NCC 2011/878-879 dt 12-10.2011 to NCC HQ Chabbi Ganj, Kashmere Gate, Delhi. The NCC HQ, Kashmere Gate has sanctioned Rs.131800/- and Rs.56,700/- totaling to Rs.1,88,500/- vide letter no. F.8(58)/NP/NCC/Accts/2011-12/3278 dt. 04.10.2011 and F 8(58)/NP/NCC/Accts/2011-12/3527 dt 24.10.2011 respectively.

The office of 7 Delhi Girls Bn, Kirti Nagar, New Delhi invited quotations from four firms i.e.

1. M/s Hovel International
  2. M/s Skytec Solutions
  3. M/s Aero light Balloon
  4. M/s Sky high Equipments.
- Vide quotations dated 19.08.2011 for purchase of requisite articles. One firm M/s Mahajan sports was also figured in the comparative statement. However no documentary proof was available to show that quotation was invited from the firm also by the department.

As per quotations the following items are required to be purchased by the office of NCC, Kirti Nagar, N.Delhi.

1. Safety Belt
2. Mittens-(Gloves)
3. Wind Cheaters
4. Carabineers
5. Helmet
6. Harness set (Combo)
7. Boot Patti
8. Safety Rope
9. Dummy Rifle

10. Camouflage pattern cloth.

The purchase of articles were made from M/s Hovel International India for Rs. 1, 66,000/ and from M/s Mahajan sports for Rs. 22,500/- being the lowest rates quoted firm.

Scrutiny of records reveals the following irregularities:

1. The noting portion for approval of competitive authority was absent in the concerned file
2. The comparative Statement was not signed by the Purchasing Committee members.
3. The receipt of quotations was not available in the concerned file.
4. The supply order issued to the firm is not placed in the records.
5. The department fails to mention the specification of articles in the quotations. Due to this, the office has to obtain additional sanction for Rs.58, 890/- for one item at S.no.8 of quotation i.e. Safety Rope. As per Comparative Statement the rate quoted by M/s Hovel International is Rs.70/- per meter. The department obtained sanction for 27 meters at Rs. 70 per meter and later on converted into 27 rolls of 31 meter each costing to Rs.58,590/-.
6. The certificate regarding receipt of articles in good condition and entry in stock register were also not found recorded on relevant vouchers as per Rule 187(3) of GFR.

As per conditions of sanction the department has to complete all the codal formalities as stipulated under the rule before any purchases are made. The purchase of articles in the above mentioned manner without observing codal formalities are in contravention to the terms and conditions of sanction and in violation of relevant provisions of General Financial Rules.

The reasons for above mentioned lapses may be elucidated to Audit.

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**TEST AUDIT NOTE**

**TAN :1**

**(Ref.Audit Memo no. 7 Dt. 21.03.2013)**

**Subject: Verification of Qualifying Services.**

As per Rule 32(1) of CCS(CCA) of Pension Rule the Head of Office in consultation with PAO shall verify the service rendered by the Govt. servant who has completed 25 years of service or is within 5 years of retirement determine the qualifying service and communicate to him the period of qualifying so determined. During the scrutiny of records, it has been noticed that the following officials have completed 25 years of service or are within 5 years of retirement, but their qualifying service have not been got verified from the concerned PAO:-

S.no	Name & Desig.of official	Date of Birth	Date of Appointment	Date of Retirement
1.	Sh.Balam Ram,Laskar	07.03.1956	08.03.1988	31.03.2016
2.	Sh. Kundan Singh,LVD	01.12.1957	20.03.1984	30.11.2017
3.	Sh.Gian Dass,Chowkidar	28.03.1958	20.07.1983	31.03.2018

Reasons for above mentioned lapses may be elucidated. Needful action as required above may be taken after due verification of records under intimation to the audit.

**TAN : 2**

**(Ref.Audit Memo No:4 Dt.20.03.2013)**

**SUBJECT: DELAY IN ADJUSTMENT OF A.C.BILLS.**

The office of 7 Delhi Girls Battalion NCC ,Kirti Nagar, New Delhi is regularly obtaining sanctions for advance drawl from the Head of Department under Camps and Courses for conducting various activities of NCC. As per the conditions attached to the sanction, the advance shall be adjusted within 30 days of drawl of advance.

During the test check of Contingent bills revealed that contingent advances are adjusted after considerable lapse of time. Some instances are given as under:

A.C Bill	Dated	Amount(In	D.C Bill no	Dated	Delay
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no		Rupees)			
21	05.05.2008	8,91,230/-	97	12.12.2011	42 Months
17	08.05.2010	5,06,880/-	51	09.09.2011	14 months
21	14.05.2010	4,93,950/-	102	20.12.2011	18 Months
14	19.05.2011	1,21,012/-	130	07.03.2012	8 Months
15	20.05.2011	11,49,796/-	131	14.03.2012	8 Months

Reasons for delay in adjustment of Advance may please be elucidated to Audit. The department should ensure the adjustment of AC bills within the prescribed time limit in future.

*[Handwritten Signature]*

(S.S.Grover)  
IAO

Audit Party no.XII

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PART - II  
CURRENT AUDIT REPORT

~~PARA No. 13~~  
PARA No. 1 (Ref. Audit memo no.05 dated 06.11.2017)

Subject: Irregular payment of Family Planning Allowance of Rs.2,560/-

As per the provisions given in FR & SR regarding incentives for promoting small family, Family Planning Allowance is admissible to a Government employee subject to following condition:-

1. At the time of operation, the employee should have at least one surviving child and not more than two.
2. The employee or spouse may have the operation.
3. The certificate in the prescribed form should be from a Central/State Government/CGHS Hospital/Clinic or any other approved institution recognized by the Government for the purpose.
4. If the operation is done in a private hospital/nursing home, the certificate should be countersigned by the Civil Surgeon/DMO/AMA/Medical Officer of CGHS/Central/State Government Hospital.

As per rule FR27,GIO(12), the allowances is relate to the Grade Pay corresponding to the post against which the employee concerned will earn the Family Planning Allowance. This allowance will remain fixed in the entire service.

During the course of audit, it has been observed that the following official is getting the Family Planning Allowance not as per admissible rates.

Overpayment of Family Planning Allowance in r/o Sh. Rishi Bhan, LVD

As per information available in the record provided, special increment @ 75/- P.M. regarding for promoting the small family norms was granted to Sh. Rishi Bhan when he was drawing the pay in the pay scale 3050-75-3950-80-4590 to the post of LVD vide office No. 7(47)/88/AONCC/Estt./3450 dated 12.07.2004. The rate of Family Planning Allowance of corresponding Grade Pay is Rs. 210/- per month. But the rate of family planning allowance has been enhanced to Rs.250/- w.e.f. march, 2012 due to grant of MACP in the G.P. of RS. 2800/- which is irregular. Thus, the payment of Family Planning Allowance to Sh. Rishi Bhan, LVD is on higher side. Therefore, amount of family planning allowance irregularly paid to Sh. Rishi Bhan, LVD is as per details given below:

Period	Due	Drawn	Difference	No. of months	Amount
March, 2012 to June, 2017	Rs.210/- pm	Rs.250/-pm	Rs.40/-	64	Rs.2560/-
<b>Total</b>					<b>Rs. 2560/-</b>

Necessary steps should be taken to recover the over-payment of Family Planning Allowance amounting to Rs.2560/- from the above mentioned Official after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

PARA - 02 (Ref. Audit Memo No. 10 dated 10.11.2017)

Subject : Short deduction of Income Tax amounting Rs.5107/- (including Cess)

During the course of audit on scrutinizing of Income Tax Calculation Sheets the following discrepancies has been found:

1. Sh. Sudhir Kumar, LDC (F.Y. 2012-13)

On scrutiny of calculation sheet it has been found that the rebate of HRA amounting Rs. 40,314/- and LIC premium under 80C amounting Rs.35,628/-has been allowed to the official but no evidentiary proof i.e. rent receipt / rent agreement, receipt of LIC receipt has been produced by the official. The official has already informed vide memo No.10 dated 09.11.2017 about it during the course of audit but till date no documents has been provided by him. So, in the absence of the said documents the exemption of HRA and LIC premium is disallowed and revised calculation is under:

S.No.	Description	Calculation by the Dept. (inRs.)	Calculation by Audit (in Rs.)
1	Total Income	3,09,040/-	3,09,040/-/-
2.	Less Transport Allowance	9600/-	9600/-
3.	Deductions permissible	HRA rebate- 40,314/-	NIL
4.	Taxable Income	2,59,126/-	2,99,440/-
5.	Less GPF	48,000/-	48,000/-
6.	Less UTEGIS	360/-	360/-
7.	Less LIC premium	80c -LIC premium - 35,628/-	NIL
8.	Total taxable Income	1,75,138/-	2,51,080/-
9.	Less CGHS(80D)	1,500/-	1,500/-
10.	Net Taxable Income	1,73,640/-	2,49,580/-
11.	Income tax	NIL	4,958/-
12.	Cess	NIL	149/-
13.	Total tax	NIL	5,107/-
14.	Total tax deducted		NIL
15.	Income Tax Recoverable		5,107/-

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Necessary steps should be taken to recover the balance income tax of Rs.5,107/- (including Cess) from the concerned employees after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level.

~~PARAMS~~  
PARA-03 (Reference audit memo no.12 dated 13.11.2017)

Subject:- Irregular purchase against norms of GFR

Para No-12

As per GFR guidelines, "Limited Tender Enquiry method may be adopted when estimated value of the goods to be procured is up to Rupees Twenty-five Lakhs. The bidding documents in this method need to be given to more than three registered Suppliers and efforts should be made to identify the higher number or registered suppliers to obtain responsive bids on competitive basis".

Scrutiny of records revealed that the above said rules have been completely violated by the unit and the purchases have been made against norms of GFR. No tender inquiry method was adopted as referred above. Some of the instances are detailed below:-

S.No	Bill No. & Date	Name of Firm	Particulars	Voucher No. & Date	Amount of Bill	Remarks
1.	106/ 23.01.2014	M/s Hovel International India	Purchase of slithering equipment for PM Rally	41/ 22.01.2014	1,12,629/-	Purchase file not shown
2.	92/ 20.01.2016	M/s.Rastogi Garments	Purchase of rhythmic display kits for PM Rally	21.01.2016	1,05,545/-	Purchase file not shown
3.	84/ 15.12.2016	M/s.Hovel Internation India	Purchase of rhythmic display kits for PM Rally	107/ 10.12.2016	2,72,600/-	Obtained only 3 quotations. No tenders has been floated as per GFR

It has also been observed that in the vouchers, neither the stock entries were made nor the same were marked as paid and cancelled as per receipts and payments rules.

Necessary steps should be taken to regularize the above purchases from HOD under intimation to audit.

*(Signature)*

PARA - 04 (Ref. Memo No.1(a) dated 01.11.2017)  
Subject : Non Production of record.

~~Page No-13~~

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1. Contingency Register. X
2. Consumable Stock Register. y
3. LTC/T.A./Conveyance Allowance / Children Education Allowance Register. X
4. Electricity / Telephone registers, X NP
5. Purchase file for purchase of rhythmic display kits for P.M. Rally vide voucher dt. 21.10.2016 amounting to Rs. 1,05,545/- from M/S Rastogi Garments.
6. Purchase file for purchase of Slithering equipment for P.M. Rally vide voucherno. 41 dt. 22.01.2014 amounting to Rs. 1,12,629/- from M/S Hoval International India.

In addition to above, the following records also have not produced to the audit for the period 1999-2012.

1. A.C.BILL Register.

*Urmila Kapoor*  
(URMILA KAPOOR)  
Internal Audit Officer  
Audit party No.XII

1 (Reference audit memo no.04 dated 06.11.2017)  
Subject : Cash Security deposit / Fidelity Bond of Cashier

As per Rule 275 of GFR, every Government Servant who actually handles cash shall required to furnish security/Fidelity Bond for such amount and in such form as Central government, or an administrator may prescribe and to execute a security/Fidelity bond. As per rule 275(3) of GFR – in cases where the said security is furnished in the form of cash, the security bond should be executed in Form GFR-30, and, in case where the said security is furnished in the form of fidelity bond, the security bond should be in form GFR-31.

But during the course of audit, it was found that the cashier of the Zone who was entrusted with the custody of cash has not furnished the security bond as required under GFR.

Necessary steps may please be taken to execute the security bond by the cashier immediately to safeguard the govt. money under intimation to the audit.

TAN No:2 (Reference audit memo no.06 dated 06.11.2017)

Subject: - Improper maintenance of Pay Bill Register (2012-13 to 2016-17).

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

1. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR for the period 2012-13 to 2016-2017 were not found checked.
2. Upper columns i.e. previous PBR No., Service verified, GPF details, Date of Joining, etc. have not been filled, Balance of advances has not shown/forwarded to the current year with its no. of instalments in many cases. Copy of L.P.C. of the transferred officials has not shown in the PBR.
3. Abstract of Pay Bills (GAR-18) in the PBR of 2012-2013 to 2016-2017 has not been maintained. This should also be signed by the DDO.
4. Page counting certificate has not been recorded in PBR.
5. Totalling of Net / Gross amount has not made in the PBR.

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

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**TAN No:3** (Reference audit memo no.07 dated 07.11.2017)

**Subject:-** Non-verification of service after completion of 18 years of service.

As per rule 32 of CCS Pension rules 1972, a Govt. servant completing 18 years of service or on his/her being left within 5 years of service before the date of retirement, whichever is earlier, the Head of Office in consultation with PAO shall verify the service rendered by such a Govt. servant determine the qualifying service and communicate to him in form 24. Scrutiny of service book of following officials revealed that they have completed more than 18 years of service but their service have not been verified and communicated to them.

S.No.	Name & Designation of Officer/Official Sh./Smt.	D.O.B.	D.O.A.	D.O.R.
1.	Bijender Singh, LDC	22.08.1963	13.07.1989	31.08.2023
2.	Rajiv Sharma, UDC	02.01.1970	12.09.1995	31.01.2030
3.	Rishi Bhan, LVD	16.05.1963	31.05.1988	31.05.2023

Necessary efforts to be made to get the service verify from the Pay and Accounts Office concerned and compliance of the same be shown to audit.

**TAN No:4** (Reference audit memo no.08 dated 07.11.2017)

**Subject:-** Irregularities in maintaining of Cash Book.

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

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 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.

During the test audit of Cash book in the O/o Commanding Officer, 7DG Battalion, Kirti Nagar, Delhi for the audit period from 2012-13 to 2016- 2017 the following discrepancies has been noticed:-

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end of each month closing details / summary and certificate is not quoted.  
 register of valuable i.e. GAR – 5 has not shown to audit  
 balance of Cash Book is not tallied with the bank reconciliation. An amount of Rs.7301/- is  
 excess in Bank as per bank reconciliation statement for the month of September, 2017.  
 The Imprest amount for Rs.5000/- is not utilizing by the unit which needs to clarify.  
 The challan has not been recorded in the cash book:- for eg.

S.No.	Particulars	Challan No. & Date	Amount(in Rs.)
1.	Undisbursed amt. of personality devpt. Of cadets	8/08.01.2013	5,072/-
2.	Undisbursed amt. of CATC DGNCC camp.	03/23.07.2013	12,492/-
3.	State share balance amount	17/14.03.2014	34,994/-
4.	Amount received from Sh. Balam Ram (Rtd.) for medical card	nil/12.04.2016	15,000/-

6. Receipts in TR-V Form were not issued by cashier against payment of Govt. dues such as refund of advances etc. due to which the actual date of this receipts and its deposits in the bank could not be verified. Hence the authenticity of receipts collected and their timely deposit in bank cannot be ascertained.

7. The following TR-V has also not been recorded in the cash book receipts. For eg.

S.No.	TR No. & Date	Particulars	Amount(in Rs.)
1.	42/22.08.2012	Issuing of DGHS Card	15,000/-
2.	44/22.07/2013	Recovery of 02 days salary	1,837/-
3.	47/12.04.2016	Issuing of DGHS Card	15,000/-
4.	48/nil	Issuing of DGHS Card	6,750/-

Necessary steps should be taken to remove the above mentioned discrepancies under intimation to audit at the earliest.

**TAN No:5 (Reference audit memo no.09 dated 08.11.2017)**

**Subject: - Non-filing of Income Tax Returns during the audit period 2012-2017.**

As per Income Tax Rule, under section 206, 'the prescribed person in the case of every office of Government, the principal officer in the case of every company, the prescribed person in the case of every local authority or other public body or association, every private employer and every other person responsible for deducting tax before the 1st day of April, 2005 under the forgoing provisions of this Chapter shall, within the prescribed time after the end of each financial year,

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prepare and deliver or cause to be delivered to the prescribed income-tax authority or such other authority or agency as may be prescribed, such returns in such form and verified in such manner and setting forth such particulars as may be prescribed'. Finance Act, 2003 has amended section 206 of the Income-tax Act, 1961 with a view to provide for mandatory filing of returns relating to tax deduction at source by principal officers of companies responsible for deducting tax on computer media. Rule 37B of the Income-tax Rules, 1962 has been amended to provide that where a person responsible for deducting tax under Chapter XVIIIB is required to file a return or statement referred to in rule 37 or 37A on a computer media, he shall deliver or cause to be delivered the same in accordance with such scheme as may be specified by the Board.

Under section 200(1), 'any person deducting any sum in accordance with the foregoing provisions of this Chapter shall pay within the prescribed time, the sum so deducted to the credit of the Central Government or as the Board directs'.

But the scrutiny of Income-tax file of the O/o Commanding Officer, 7DG Battalion, Kirti Nagar, Delhi for the audit period from 2012-13 to 2016-2017, it is revealed that no filing of Income-tax Returns is made. The tax has been properly deducted from the officials but it is not account for in the Income-tax department.

Necessary efforts should be made to filling the income tax return as per rule under intimation to audit at the earliest.

*Urmila Kapoor*  
(URMILA KAPOOR)  
Internal Audit Officer  
Audit party No.XII

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**PART II**  
**CURRENT AUDIT REPORT**  
**(2017-18 to 2018-19)**

Para No.01 (Ref.Audit Memo No.1(a) &(b) Dated : 12.12.2019)

**Subject: Non Production of Records**

1. Purchase file for purchase made for P.M. rally for the period 2017-18.

In addition to above, the following records also have not produced to the audit for the period 1999-2017.

1. Purchase file for purchase of rhythmic display kits for P.M. Rally vide voucher dt. 21.10.2016 amounting to Rs.105545/- from M/s Rastogi Garments.
2. Purchase file for purchase of Slithening equipment for P.M. Rally vide voucher No.41 dated 22.01.2014 amounting to Rs.112629/- from M/s Hovel International India.

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fresh.*

*S.  
Sharma*

*Sharma  
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*Urmila*  
*20/12/2019*  
**(URMILA KAPOOR)**  
**Internal Audit Officer**  
**audit party No. XII**

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**PART - III**  
**TEST AUDIT NOTE**

**Tan No.01 (Ref. Audit Memo No.04 Dated :13.12.2019)**

**Subject:- Shortcomings in maintenance of Bill Register.**

On scrutiny of Bill Registers maintained by the office of 7 Delhi Girls Battalion, Kirti Nagar, New Delhi for the Audit period 2017-18 to 2018-19, the following shortcomings have been noticed:-

- 1 Almost all the Bill Register have not been found proper paging numbered with machined or manually numbered and certificate for page counting also not found recorded on the first page of the Bill Registers.
- 2 Particulars of every bill presented to PAO needs to be entered in Column No.2 of the bill register and its net amount in Col.3. Further, these entries must be attested by the DDO at col-4 at the time of signing the bill and before presentation to PAO but it is noticed that Bill No,1 to 157 (2017-18) & 1 to 114(2018-19) entries are found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out.
- 3 Further, the Column No. 5,6,7,8 and 9- should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and to ascertain the timely receipt of cheques, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
- 4 Column No. 10 and 11 of the bill register indicate the cheque (No. and date ) received against the bill presented to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry in the Cash Book but these columns were found blank, which is irregular.
- 5 Column No. 13,14 and 15 are meant for, to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period, not found filled up which is also irregular. Further, the ECS details has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills presented before the PAO for payment through ECS.
- 6 Cutting / Overwriting / Use of correction fluid is strictly prohibited as per rule but has been done in the Bill Register and not attested by the DDO e.g. Bill No.86 (2017-18),53, 57, 64 (2018-19).
7. Cancelled bill has not been attested by the DDO e.g. Bill No.31 (2017-18) and 05, 17(2018-19)

Necessary steps may be taken to remove the above discrepancies immediately under intimation to audit.

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**Tan No.02. (Ref. Audit Memo No.07 Dated :13.12.2019)**

**Subject:- Improper maintenance of Pay Bill Registers.**

On scrutiny of Bill Registers maintained by the office of 7 Delhi Girls Battalion, Kirti Nagar, New Delhi for the Audit period 2017-18 to 2018-19, the following shortcomings have been noticed:-

1. The mandatory page counting certificate not found recorded in the PBR's, which is irregular.
2. The mandatory information's /details of the employees (which was required to be written on the upper part of each page) were also not found filled up completely in any of the PBR's. Apart from the name, Date of Joining, and other details like pay scales (Basic pay and grade pay) address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in the PBR's.
3. Past information of the employees who are transferred in, to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purposes etc) and also those employees were transferred out, from this unit to another unit the same were not recorded in the PBR, which is irregular.
4. Numerous cuttings and overwritings were also noticed in the PBRs which were also not attested by the DDO, in PBR maintained by the unit, which is irregular.
5. Monthly entries in PBR have not been verified and signed by the D.D.O. for its correctness, which is also irregular.
6. GAR-18-Abstract Pay Bill – entries not found maintained during entire audit period which should be maintained duly attested /verified by the D.D.O. for its correctness.
7. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the office being NPS contributory employees.

Necessary steps may be taken to remove the above discrepancies immediately under intimation to audit.

**Tan No.03. (Ref. Audit Memo No.10 Dated : 17.12.2019)**

**Subject: Short coming in Contingency Bills**

During test check of contingency bills for the audit period the following shortcoming are noticed:-

1. Bills not marked paid and cancelled, (e.g.Bill no. 18, 20,106,107 (2017-18), 15,60,108 (2018-19)etc .It should be done on each bill after clearing the payment.

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2. Bill not marked passed for payment, (eg Bill no. 18 (2017-18) 108 (2018-19) etc. It should be done on each bill after clearing the payment.
  3. As per rule 129 (vii) of GFR 2005 & rule 136 (vii) of GFR 2017 "No works shall be commenced or liability incurred in connection with it until a Work Order issued. But on scrutiny of contingency bill, it has been observed that such work order/supply were not issued e.g. bill no. 18 dt. 24.05.17, 20 dt. 24.05.17, 106 & 107 dt. 01.01.18 etc.
  4. As per rule 208 (iii) of GFR 2017 " Details of the material so received should thereafter be entered in the appropriate stock register, preferably in an IT-based system. The officer-incharge of stores should certify that he has actually received the material and recorded it in the appropriate stock register. It has been observed that no such certificate has been recorded e.g. bill no. 18 dt. 24.05.17, 20 dated 24.05.17, 106 & 107 dated 01.01.18 etc.

Necessary steps may be taken to remove the above discrepancies immediately under intimation to audit.

**Tan No.04. (Ref. Audit Memo No.11 Dated :18.12.2019)**

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

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 totaling 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."

During the test check of Cash Book maintained by the 7 Delhi Girls BN., NCC, Kirti Nagar, New Delhi for the Audit period 2017-19, the following shortcomings have been observed:-

1. Each entry in the Cash Book should be signed / initialed by the DDO but it has not been found initialed from the period 01.04.2017 to 01.10.2018.
2. The Summary of undisbursed amount / closing balance of each month should be manually recorded at the end of each month which has not been done during the audit

*(Signature)*

- (2)  
9/c
- period instead the Bank Statement has been pasted / stapled in the Cash Book which is irregular.
3. Cash Book should be closed on each & every date.
  4. The Imprest money of Rs.5,000/- is not utilizing by the unit for the purpose, it is meant for the amount of Imprest may be deposited with Govt Accounts.
  5. The following TR-V & GAR-7 has also not been recorded in the cash book receipts and payment for e.g.

S No.	TR No. & Date	GAR-7 No. & date	Particulars	Amount (in Rs.)
1	49/13.11.2017	00/13..11.2017	Recovery of DGHS in Sh Rajeev Sharma, UDC	1,300/-
2	50/15.12.2017	00/15.12.2017	Issuing of DGHS Card to Sh Kundan Singh, LVD	54,000/-
3	51/24.04.2018	00/24.04.2018	Issuing of DGHS Card to Smt Shyama Devi	30,000/-

Necessary steps may be taken to remove the above discrepancies immediately under intimation to audit.

Tan No.05 (Ref. Audit Memo No.12 Dated :17.12.2019)

**Subject:-Shortcomings in Stock Registers (Consumable / Non consumable)**

During the test check of Consumable / Non consumable stock registers of Commanding Officer, 7 -Delhi Girls Battalion, NCC, Kirti Nagar, New Delhi, the following shortcomings have been noticed:-

- 1 As per rule different, page should be open for each and every stock article which is having different specification but it has been found that in many cases two articles of the different specification have been entered in one page.
- 2 Non consumable items i.e. Computer table, Revolving chair ,Computer UPS at page 14 & 15 and consumable items i.e. Cap, pen drive, register, envelope at page 72,75 & 109 are entered in one stock register i.e (Stock register 4) etc. which is irregular.
- 3 Alphabetical index not maintained. It should be maintained..
- 4 Numerous cuttings and overwritings were also noticed in the stock register which were also not attested by the Officer incharge , in stock register maintained by the unit, e.g. page no. 25,26,27,47 & 48 (Stock Register -3) 10,12,18,20,29,31,57,59 etc. (Stock register -4) which is irregular.

Necessary steps may be taken to remove the above discrepancies immediately under intimation to audit.

*Devi*

8/c

Tan No.06 (Ref. Audit Memo No.13 Dated :19.12.2019)

**Subject: -Shortcomings in maintenance of Service Book**

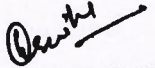
During the test check of Service books maintained by the office of Commanding Officer, 7 -Delhi Girls Battalion, NCC, Kirti Nagar, New Delhi , the following shortcoming have been noticed by the audit:-.

1.

S.No	Name & Designation of the employee (Mr./Ms.)	Remarks
1	Ashok Kumar, Jr. Asstt	Aadhar no. not recorded. Details of family and nomination form for gratuity etc. not available .
2	Suresh Kumar Rana, Jr. Asstt.	Aadhar no. not recorded.
3	Rishi Bhan , Driver	Aadhar no. not recorded.

2. Service Book to be shown to the official every year as per SR 202:Service book is required to be shown to the official every year and his signature obtained. The Govt. Servant will ensure that his services have been duly verified and certified. The same has not been done most of the service books.
3. As per rule, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement,) will be verified by the Office concerned and service verification certificate will be pasted on the service book. but same has not been followed by the officel. Service books of Sh. Suresh Kumar Rana, Jr. Asstt. And Rishi Bhan, Driver have not been verified by the office.
4. As per foot note on first page of service books, entries should be re attested every five years which has not been done in any case.

Necessary steps may be taken to remove the above discrepancies immediately under intimation to audit.

  
(URMILA KAPOOR)  
IAO Party No. XII



7/c

**CURRENT AUDIT REPORT  
PART II**

~~(2019-20 to 2021-2022)~~

2019-20 to 2021-22

**PARA 01: Irregular payment of Honorarium to teaching staff deployed for NCC Students during Covid Lockdown period.**

(Ref. Audit Memo No.10 dated 27.05.2022)

During test check of record of 7 Delhi Girls Bn, NCC Kirti Nagar, New Delhi – 110015, for the audit period 2019-20 to 2021-22, it has been noticed that sanction of Honorarium have been received by this office for payment to the teaching staff during **Covid Lockdown period for the month of May, 2021** which is irregular. FR 9 of Fundamental Rules provides that honorarium means a recurring or non-recurring payment granted to a Govt. Servant from the Consolidated Fund of India or the Consolidated fund of a State or the Consolidated Fund of a Union Territory as remuneration for special work of an occasional or intermittent character. The overtime allowance or overtime pay, pie money are treated as recurring honoraria as they are paid for laborious work of an occasional character within the meaning of this rule. But during the scrutiny of honorarium files it has been noticed that honorarium has been sanctioned for additional duties which were not performed during the lockdown period as detailed below:

S . N o .	Name and designation	Honorarium paid to staff for the month of May, 2021	Amount to be recovered
1.	Seema Sharma, Lect.Laxmibai college	2000	2000
2.	Dr. Divya Singh, LectRajdhani College	2000	2000
3.	Monika Kaushik, teacher RPVV school	1800	1800
4	Abha Singh, teacher SKV Badli	1800	1800
5	Deepti, Lect., Shivaji College	2000	2000
6	Monika, Salwan School	1800	1800
Total		<b>11400</b>	<b>11400</b> ✓

6/c

Hence the amount of Rs. 11400/- should not be released to officials of the unit as honorarium sanctioned for the lockdown period is irregular. Moreover, similar other cases may also be reviewed at your own level. It may also be confirmed whether the entire honorarium paid to the staff during the audit period is included in the income for calculation of income tax or not. Undertaking regarding inclusion of this income in the gross salary must also be obtained from the staff while releasing the said payment.

**PARA 02: Discrepancies in Income tax for the audit period.-reg.**

(Ref. Audit Memo No.07 dated 26.05.2022)

During the text check of records/files maintained by the O/o Delhi Girls Bn, NCC Kirti Nagar, New Delhi – 110015 , the following irregularities have been found:-

It has been observed that no income tax return on quarterly basis along with 24G in respect of the Unit for the audit period has been filed by the DDO of this Unit which is a serious lapse on the part of DDO . Hence the income tax deducted from the salary of the officials during the audit period is not reflected on the income tax site i.e. Traces Part A and Part B.

DDO is hereby advised to take necessary steps to get the income tax return of this office filed for the audit period under intimation to the audit.

**PARA 03: Non production of records.**

(Ref. Record Memo dated 18.05.2022)

The following records have not been produced to audit :

1. Purchase files for the audit period 1999-2022.
2. Library record.
3. Tution fee register/LTC advance register.
4. TR-5 stock register.
5. List of unserviceable items.

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

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

5/c

**PART III**  
**TEST AUDIT NOTES**  
**(2019-2020 to 2021-22)**

**TAN 01:- Information regarding NOC obtained from Delhi Fire Service Department-reg.**  
(Ref. Audit Memo No.02 dated 10.08.2020)

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:- Discrepancies in Pay Bill Register (PBR).**  
(Ref. Audit Memo No.04 dated 24.05.2022)

During test check of the PBR for the year 2019-2020 maintained by the O/o Delhi Girls Bn, NCC Kirti Nagar, New Delhi – 110015, the following shortcomings have been observed:-

1. Page counting certificate is to be given on the first page of the register mentioning the total number of pages, but the same has not been recorded in any of the PBRs for the audit period and which should be duly counter signed/attested by the competent authority.
2. Name of Department/Unit, Financial Year and name of school etc not recorded/pasted at the front of PBR, the same should be recorded/pasted neat and clean manner.
3. Mandatory columns I.e. Name and designation, DOJ, Govt. accommodation address etc. have not been filled which is irregular.
4. Abstract of pay bills has not been prepared TR-22 B in the PBRs which should also be duly signed by the competent authority.
5. Entries made during the audit period in the PBRs have not been checked and signed by the competent authority/DDO every month for its correctness.
6. Total of pay & allowances have not been worked out for income tax purpose which is irregular.



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7. Also, it is found that Pencil used and overwriting of many cuttings made in PBRs, which is improper. This practice should be avoided in future. The PBR maintained by the unit is casually manner.

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

**TAN 03:- Discrepancies in Bill Registers for the audit period.**

(Ref. Audit Memo No.05 dated 26.05.2022)

During test check of the Bill Register for the year 2019-2020 TO 2021-22 maintained by the O/o Delhi Girls Bn, NCC Kirti Nagar, New Delhi – 110015, the following shortcomings have been observed:-

1. Name of Unit/Department and financial year of opening details are not recorded at the front of cash book, it should be recorded at the time of opening.
2. **Blank Col.4-** Particulars of every bill presented to PAO need to be entered at Col.2 of the bill register and its net amount in Col.3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that for the period 2016-17 all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation, figures of the bill presented to PAO can be changed at any stage and possibility of error cannot be ruled out. Elucidate reasons to audit.
3. **Blank Col-5, and 9-** Col. 5 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. **Blank Col . 10-12-**Col. 10, 11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col.12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by the DDO may be furnished to audit.
5. **Blank Co; 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. Several cuttings and overwriting seen in the bill registers for the audit period which is irregular.

HOO/DDO is advised that rectifications of the above irregularities may be made and shown to audit.

**TAN 04:- Irregularity in Housekeeping/Sanitation and Security Services-reg.**

**TAN 04:- Irregularity in Housekeeping/Sanitation and Security Services-reg.**  
(Ref. Audit Memo No.06 dated 26.05.2022)

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 05 (five ) 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.	Naresh, HVD	Driver	M/s Crown Security
2.	Harender Kumar Yadav, LVD		
3	Rinki	Security Guard	M/s ABP Travel Facility Management Pvt. Ltd
4	Rekha		
5	Priya	Data Entry Opertor	M/s ICSIL

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

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**TAN 05:- Discrepancies in maintenance of Cash Book-reg.**

(Ref. Audit Memo No.08 dated 27.05.2022)

During test check of the Cash Book for the year 2019-2020 to 2021-22 maintained by the O/o Delhi Girls Bn, NCC Kirti Nagar, New Delhi – 110015 , following shortcomings have been observed:-

1. Page counting certificate is to be given on the first page of the register mentioning the total number of pages, but the same has not been recorded in any of the PBRs for the audit period and which should be duly counter signed/attested by the competent authority.
2. Name of Department/Unit, Financial Year and name of school etc not recorded/pasted at the front of PBR, the same should be recorded/pasted neat and clean manner.
3. 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.
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.

Reasons for above noted discrepancies may be elucidated to audit. These discrepancies may please be rectified and compliance be shown to audit.

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