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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T.OF DELHI
LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002**

Sub:- Audit report on the Accounts of 1-Delhi Girls Batalian, NCC, Kashmere Gate, Delhi for the period 2017-18 to 2019-20 .

INTRODUCTION

The I.A.R. on the accounts of 1-Delhi Girls Batalian, NCC, Kashmere Gate, Delhi for the period 2017-18 to 2019-20 was conducted by field Audit Party No. XIV, comprising of Mrs. Sadhna Sharma, AO/IAO, Sh. Mohan Kumar Choudhary, AAO(On Earned leave w.e.f.12.06.2020 to 18.08.2020) & Mrs. Chetna, Sr. Asstt. w.e.f. 07.08.2020 to 19.08.2020 (07 working days). Statutory audit of 1-Delhi Girls Batalian, NCC, Kashmere Gate, Delhi has been conducted by AG (Audit) Delhi upto 2010. Report has not been received in department.

AIMS AND OBJECTIVES

The NCC Department aims at developing character, comradeship, discipline, a secular outlook, the spirit of adventure and Ideals of selfless service amongst young citizens. Further, it aims at creating a pool of organized, trained and motivated youth with leadership qualities in all walks of life, who will serve the Nation regardless of which career they choose.

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


The following Officer/Officials have served as HOD/HOO/DDO/Cashier during **2017-18 to 2019-20:-**

01. LIST OF HOO:-

S.No.	Name of the Officer /Designation	Period
1.	Col. S. Pandey	13.07.2016 to 14.12.2018
2.	Commander John D Valloor	03.09.2019 to 10.09.2019
3.	Col. A.K. Mor	20.12.2018 to 29.07.2019
4.	Col Pankaj Kr. Singh	11.09.2019 to till date

2. LIST OF DDO:-

S.No.	Name of the Officer /Designation	Period
1.	Maj. Manju Tomar	30.6.2014 to 18.08.2018
2.	Col S. Pandey	19.08.2018 to 19.12.2018
3.	Col AK Mor	20.12.2018 to 03.01.2019
4.	SM M.K. Ghosh	04.01.2018 to 28.02.2019
5.	SM Surender Kumar	01.03.2019 to 21.03.2019
6.	SM M.K. Ghosh	22.03.2019 to 24.05.2019
7.	SM Surender Kumar	25.05.2019 to 01.07.2019

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8.	SM M.K. Ghosh	02.07.2019 to 24.10.2019
9.	SM Surender Kumar	25.10.2019 to 10.11.2019
10.	SM M.K. Ghosh	11.11.2019 to 05.12.2019
11.	SM Surender Kumar	06.12.2019 to 19.01.2020
12.	Col. Pankaj Kr. Singh	20.01.2020 to till date

02. LIST OF Cashier:-

S.No.	Name of the Official	Designation	Period
1.	Sh. Vikas Khatri	LDC	01.04.2018 to till date

Budget Allocation and Expenditure for the year 2017-18 to 2019-20:- (IN RUPEES)

Fin. Year	Budget Allotment	Actual Expenditure	Balance
2017-18	58,39,131	57,45,271	93,860
2018-19	76,88,856	70,74,037	6,14,819
2019-20	65,01,008	64,14,304	86,704

Statutory Audit

Statutory audit of 1-Delhi Girls Batalian, NCC, Kashmere Gate, Delhi has been conducted upto 2010. Report has not been received in department.

Vacancy Statement

S.No.	Post	Santioned Post	Filled	Vacant
1	H.Clerk/Asst. SO	01	-	01
2	Sr. Asstt.	03	01	02
3	Jr. Asstt.	03	02	01
4	Driver	03	02	01
5	MTS/PEON/Lascar	04	01	03
6	Swee[er	01	01	-
7	Chowkidar	02	01	01
	Total	17	08	09

Maintenance of Records

The maintenance of records of Day 1-Delhi Girls Batalian, NCC, Kashmere Gate, Delhi for the period 2017-18 to 2019-20 was found satisfactory subject of observations made in Current audit report and in test audit note.

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Old Audit Report

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There are 24 old Audit Paras from the previous report involving recovery of Rs. 1,46,624 /-. Department has not submitted reply of any old Para. However, 03 Paras taken as fresh with recovery of Rs.NIL. The 21 outstanding paras with Rs. 1,46,624/- outstanding recovery is placed in the file as Part-I of the report.

Current Audit Report.

During the course of current audit, 10 audit memos including 1 record memo, highlighting various irregularities/short recoveries to the tune of Rs.16583/- were issued. Out of which 04 memo settled in full alongwith recovery of Rs.16583 and 06 audit memos have been incorporated in 01 Paras(Memo no. 1 & 10 merged) alongwith recovery of Rs.NIL and remaining 04 memos have been taken as 04 TANs in the current audit report.

Details of Current Recovery

Para No.'s/Audit Memo No.	Total Recoveries (in Rs.)	Amount Recovered (in Rs.)	Balance (in Rs.)
Memo no.04/Settled	270/-	270/-	NIL
Memo no.05/ Settled	12636/-	12636/-	NIL
Memo no.06/ Settled	1950/-	1950/-	NIL
Memo no.09/ Settled	1727/-	1727/-	NIL
Total	16583/-	16583/-	NIL

The internal audit report has been prepared on the basis of information furnished and made available by the 1-Delhi Girls Batalian, NCC, Kashmere Gate, Delhi disclaims any responsibility for any misinformation and/of non-information on the part of auditee.



(Mohan Kumar Chaudhary)

AAO



Chetna
Sr. Asstt.



(SADHNA SHARMA)

IAO/AO

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PART-I

part - 1
1998-2004

PART - II
PRESENT AUDIT
(1998-2004)

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42/c

Para 1

Ref. to Audit Memo No 15 dated 15-02-2005

Subject :- Irregularities in Purchases and in contingent paid vouchers

During test cheque of contingent paid vouchers for the year 1998-2004 in r/o 1 Delhi Girls Bn NCC, the following irregularities were noticed in purchase and payments.

- a) Contingent Bill No. CB 15 2 dated 31.3.2001 for Rs. 26724/-
- i) Sanction for advance drawal of exact amount of Rs. 26724/- was issued by NCC Dte Hq vide its sanction letter no. 8(402)/NP/2000-01/Accounts/NCC/4643 dt 18/12/2000 to carry out certain work:

The basis of exact amount of sanction was told to be lowest quotation rates of M/s Khurana Traders vide their quotation no. Nil dated Nil which was told to be sent to the Hq by 1 Delhi Girls Bn NCC.

But interestingly there were no quoted rates available for 2000 certificates supplied by the above firm and paid for Rs. 10000/- @ Rs. 5/- for each certificate. Claimed vide their bill no. 2000 dated 3/1/2001.

Similarly a sum of Rs. 4600/- were paid as claimed by M/s Gabba Tailors and Drapers for stitching and repairing, T-shirts, Trousers and Salwars vide their bill no. 108 dated 31.1.01 for which no quotation were available on records. It is not understood as to how it was ascertained that dealer shall be claiming a certain amount for which sanction for exact amount claimed by dealer was issued in advance. This needs elucidation please.

- ii) vide bill no. 1999 dt 12.2.01 M/s Khurana Traders claimed Rs. 2000/- for supply of 500 discs, which was paid for without verifying the facts that whether disc were made of Aluminium as quoted by the firm in their quotation no Nil dated Nil and accepted by the unit.

More over these "discs" were not found entered in stock register.

Circumstance under which claim was admitted for supply of "discs", instead of "Aluminium Discs" and non entry of articles in stock may kindly be explained.

- b) CB-108 dated 18.3.99 for Rs. 24848/-

Vide bill no. CB-108 dated 18.3.99 a sum of Rs. 23304/- was claimed by paid to M/s Ceremonial International for the supply of 198 T-shirts @ 110/- each plus Tax of Rs. 1524.60/-. But the rates quoted by the firm in its unsigned quotation No. Nil and dated Nil found attached with the above

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bill shows three rates i.e. is Rs. 185, Rs. 125 and Rs. 85 each for quality A,B and C respectively, for white colour T-shirt. If these are to be bought in colour then Rs. 15/- extra per piece. shall be charged.

Then how the purchases were made and paid for @ Rs. 110/- per shirt for white T-shirt of 'c' quality, whereas rates quoted were @ Rs. 85/- for this quality of T shirts in white colour. Kindly elucidate.

c) Non calling of quotation and tenders.

In the following cases codal formalities as per provisions of GFR were not completed before making purchases.

x) For para (a) and (b) above limited tenders should have been called.

y) Similarly prior to giving order to M/s Shugan Computer for upgradation of computer and incurring liability of Rs. 21,500/- claimed vide bill No. CB-128 dated 17.3.2003, limited tenders should have been called.

z) In the following cases even quotation were not invited to have competitive rates.

i) Purchase of 2400 Mtrs of white ribbon for Rs. 36853/- from M/s Gee Emm Enterprises in bill no. CB-103 dated 16.3.98

ii) Stitching charges of Rs. 5600/- paid to M/s Balaji Agencies in Bill No. 103 dated 16/3/98.

iii) Rs. 10200/- paid to M/s Delhi Consumers Co-operative Store limited Karpura for purchases of cooler in Bill no. CB-129 dated 31.3.99.

iv) Purchase of Electrical goods worth Rs. 2998/- from M/s Surgam Electrical and paying charges of 4170/- paid to Shri. Ved Prakash Painter vide Bill no. CB108 dated 5.3.01

v) Purchase of paint material from M/s Chhatwal Intertrade for Rs. 2727/- in bill no. 103 dated 15.3.99.

vi) Purchase of flags worth Rs. 2050 made from M/s Chhatwal Intertrade in bill no. 108 dt 15.3.99

vii) Purchase of screen & etc for Rs. 1450/- from M/s Asian Surgical Corp. in bill 0043 dt 7/8/03.

In the above cases reason for not completing the codal formalities may please be explained and relaxation may now be sought from competent authority under intimation to audit.

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Para 2

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Ref. to Audit Memo No17 dated 16-02-2005

Subject :- Improper codal formalities

From the following vouchers and bills in r/o 1 Delhi Girls Bn NCC Kashmere Gate for the year 1998-2004, it was noticed that codal formalities of calling quotations was merely for the purpose of eyewashing and hence the split of GFR was not properly followed to have actual competitive rate to save Govt. money.

1) CB-81 dt. 06.12.2000 for Rs. 23509/- for printing.

Detail of quotations found attached with this bill.

S.No	Name of the firm	Address	Telephone No.
1.	M/s Goel & Sons	WZ-256A Lane No. 9, Lajwanti Garden	5554339, 5611272
2.	M/s The Printing Eye	WZ-233, Lane No.8, Lajwanti Garden	5611272
3.	M/s Anything Printers	A 20, Navjyoti, East Uttam Nagar	5624179, 5634189
4.	M/s Aggarwal Bros	WZ 233 Lane No. 8, Lajwanti Garden	5624179
5.	M/s Super Office Aids	WZ 256A, gali No. 9, Lajwanti Garden	5554339

It may be seen that Phone No. and address of S.No 1 and 5 are same. Telephone No. of S.No. 1 and 2 are same. phone no. of firm at S.No. 3 and 4 are same and address of S.No. 2 and S.No.4 are same.

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On the basis of above it may be established that all the above firms are interconnected and belong to one owner.

ii) From the quotations attached with bill No. mentioned belows, it may be seen that every time order was placed to M/s Manna Lal Enterprises by obtaining the three quotations by hand from M/s Manna Lal Enterprises, M/s Ravindra Kumar Aggarwal and Shri Ganpati Enterprises and in two bills at S.No. 5 & 6 by another dealer.

S.No	Bill No	Date	Amount Paid Rs.	Articles
1.	CB-118	12.02.2004	21640/-	Misc Articles
2.	CB-117	12.02.2004	49664/-	-do-
3.	CB-116	09.02.2004	6655/-	Fire fighting equipments
4.	CB-152	31.03.2002	2500/-	Fly Catchers
5.	CB-120	04.03.2003	28798/-	Misc articles
6.	CB-121	04.03.2003	52400/-	-do-

From the above it may be seen that the codal formalities was only a cover up exercise and can not at all be stated to be ^{in the letter} the better and spirit of GFR.

Circumstances under which such quotations were allowed and also non calling of limited tenders as per proper procedure may kindly be apprised to Audit.

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Page-3

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Ref. to Audit Memo No 12 dated 14-02-2005

**Subject :- Irregularities in the purchase of
Computer Peripherals**

A test check of contingent paid vouchers vis-à-vis Cash Book and State property stock register, revealed certain irregularities in purchase of computer peripherals including printer, key board, mouse etc. while auditing the accounts of 1 Delhi Girls Bn NCC for the year 1998 to 2004 as per details attached as Annexure to this memo

- a) From the attached details, it may be seen that a sum of Rs. 64848/- have been spent on the purchase of computer peripherals during the year 2002-2004 for the 03 state computers which actually does not seem to have been purchased because neither purchase voucher / bill produced nor any entry of 03 state computers were found in the State Property Register. Interestingly in the minute sheet dt 11/8/2003 from file no. 2003-2004/TRG/ signed by Maj DD (Trg) as found attached with contingent bill no. CB/51 dated 1/9/2003 for Rs. 2950/- the head quarter of this 1 Delhi Girls Bn, sitting elsewhere claims to having received three states computer on loan from this Battalion. These facts may kindly be probed and results intimated to audit.
- b) From S.No. 1 and 2 of attached Appx it may be seen that 02 key boards of same make were purchased in Feb 2003, had difference in cost. This needs elucidation.
- c) From S.No. 6 and 7 of attached Appx It may be noticed that there is difference in the purchase price of mouse (Logitech) It also needs clarification.
- d) Computer was upgraded to 40GB, P-IV GHZ with 128 MB of RAM etc. for a hefty sum of Rs. 21500/- vide bill no. CB-128 at sl 3 of appx sheet. At this cost a new branded computer could have been purchased because even cabinet ATX

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and mother board were changed. The where about of old cabinet and mother board may also please be made known to audit.

e) No quotations were obtained except for Sl No. 3 and 5 of appx sheet, neither prior approval of competent authority i.e. Information Technology Govt. of Delhi was obtained to make such purchases.

i) Circumstance under which purchases were made without observing codal formalities and without prior approval of IT dept. may kindly be explained to audit.

ii) All these purchase may please be got regularized by the IT dept. and also from competent authority, competent to relax codal formalities and compliance may please be reported to audit.

f) The old key boards and mouse were replaced by the purchase of new one as per sl. 1,2, 6 and 7 of appx sheet but what is the fate of old keyboards and mouse's has not been found mentioned any where. Kindly inform the audit about to old and replaced computer peripherals

g) Articles purchased as per sl. 1 to 4, and 6 to 8 of appx were not found entered in the state property register. Circumstances for not entering the articles at the time of actual receipt may kindly be explained.

h) Certificates depicting that articles have been received in good condition and as per specification ordered for, was not found recorded by the competent authority, on any bill received from dealer, but paid for. A Circumstances for such a lapse needs elucidation.

i) Similar other cases may also kindly be reviewed and action taken accordingly under intimation to audit.

Annexure to Audit memo No. 12 dt. 4.02.2005.

Sl No.	Cont bill No and date	Amount Rs	Name of the dealer	Dealer's Bill no and date	Amount Rs	Work done/Remark
1	CB 124-04.03.03	1400/-	Sugan Computers	268-04.02.03	450/-	Key board(Samsung)
2	CB 135-26.03.03	350/-	-do-	287-27.02.03	350/-	-do-
3	CB 128-17.03.03	21500/-	-do-	282-20.02.03	21500/-	Up gradation of computer
4	CB 51-01.09.03	2950/-	-do-	74-06.08.03	2600/-	cartridge
5	CB 41-19.07.03	16000/-	-do-	26-19.05.03	16000/-	Printer HP 1000
6	CB 36-09-7.03	16000/-	-do-	11-24.04.03	5000/-	Mouse (Logitech)
7	CB 72-01.10.03	975/-	-do-	118-06.09.02	225/-	Mouse (frontech)
				118-06.09.02	300/-	Floppy box
				144-26.09.02	450/-	Mouse (Logitech)
8	CB 27-07.07.03	22473/-	Kendriya Bhandar	SO 219201-26.03.03	22473/-	Cartridge. Colin. spray. dusters

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 Ref. to Audit Memo No 11 dated 14-02-2005

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Subject :- Irregular expenditure of Rs. 31500/-
on repair of computers

From the contingent paid bills for the years 2002-2003 and 2003-2004 it was noticed that heavy amount of Rs. 31500/- were spent on 3 state computers and its accessories of the 1 Delhi Girls Bn NCC, Kashmere Gate,

In this regard following ^{and} observation are made :-

a) As per minutes dated 11.8.2003 and 24.9.2003 from file no. 2003-2004 trg signed by Maj DD (Trg) NCC Dte of NCC found attached with contingent bills no. CB-51 dated 1.9.2003 and CB-87 dt 3.11.2003, it was noticed that 03 State computers of 1st Delhi Girls Bn NCC were on loan with NCC Dte Delhi. But there was no entry in State Property Register of 1 Delhi Girls Bn NCC of any computer having purchased from state fund. Only one computer entry was found made at page no. 429 on 3.4.2002, which was received from Central Command of Army vide RV/CENT/1DGB/2003 dt 03.04.2003, which too is a wrong entry in State Property Register.

Now Audit may please be apprised of the circumstances for making expenditure of Rs. 31500/- on the repair of computers (Rs. 10600/- during the year 2002-03 and Rs. 20,900/- during the years 2003-04) when there is no computer on the stock of 1 Delhi Girls Bn NCC unit.

Entry of computer or other articles received from centre may please be made in relevant stock register making cross referencing in both registers.

b) There is no certificate on any voucher i.e. dealers bill of having the work done satisfactorily. Payment made to the dealer without having the work done to the satisfaction of the unit is irregular and needs elucidations.

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c) In the few cases mentioned in separate sheet attached as Annexure to this para it was noticed that repairs of UPS and printer is frequent which shows that repair work was not done satisfactory by the only Dealer called every time i.e. M/s Sujan Computers, 125 Munish Plaza, Darya Ganj, Delhi, more over rates charges for repair is different in number of cases. From the detail attached it is also noticed that in the cases where quotations were called (only from three dealers) rates are exorbitantly different for same Printer or UPS.

i) All the repairs without quotation are irregular and needs regularizations of the competent authority .

ii) All repair work was not certified by Department of Information Technology hence is irregular. This ^{Certification} Certificate may now please be got done.

iii) There may be three UPS with three computers as certified by DD(Trg) but the repair is six times within May 2003. Kindly elucidate.

iv) All the three CPU's of three computer broke down in May 2003 is quite unusual and needs elucidation.

v) Is there no guarantee of any repair, may please be explained because of multi repair of same item.

Action may please be taken to get the above repair regularized from the competent authority after having ex post facto approval from IT Department of Govt. of Delhi and compliance reported to Audit please.

Similar other cases may also please be reviewed and action taken accordingly.

Kindly also elucidate that on which 3 computers from state fund these above heavy repairs were under taken, when there is no bill produced for purchase or any stock entry of any state computer found mentioned in state property register.

All future purchases or repair of computer or peripherals may please be got approved from the IT Department please.

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Annexure to Audit memo no.11 dated 14-2-2005

Page 1

Sl No.	Cont bill No and date	Amount Rs	Name of the dealer	Dealer's Bill no and date	Amount Rs	Work done/Remark
1	CB 40-01.08.02	3500/-	Sugan Computer	045-01.07.02	3500/-	Printer repair with quotation
2	CB 105-03.02.03	2800/-	-DO-	096-05-09-02	750/-	Monitor repair
					1200/-	Printer repair with quotation
3	CB 51-01.09.03	2950/-	-DO-	RP 125-20.11.02	850/-	Printer repair without quotation
4	CB 53-10.09.02	2300/-	-do-	069-28.06.03	350/-	Computer repair without quotation
5	CB 58-08.09.03	1650/-	-do-	87-15.01.02	2300/-	Printer repair without quotation
				063-undated	700/-	Printer repair without quotation & bill.
6	CB 87-03.11.03	800/-	-do-	064-undated	950/-	Printer repair without quotation & bill
7	CB 124-04.03.03	1400/-	-do-	086-25.09.03	500/-	Computer repair without quotation
				084-15.09.03	300/-	
8	CB 139-31.03.03	600/-	-do-	R166-06.02.03	950/-	Printer repair without quotation
				Nil-05.03.03	600/-	-do-

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9	CB 36-19.07.03	16000/-	-do-	011-24.03.03	200/-	UPS repair
				020-07.05.03	650/-	-do-
				021-08.05.03	400/-	-do-
				025-09.05.03	550/-	-do-
				R36-16.05.03	675/-	-do-
				R 36-16.05.03	725/-	-do-
				037-18.05.03	750/-	-do-
				037-18.05.03	1350/-	Printer repair
				017-06.05.03	700/-	-do-
				035-12.05.03	1700/-	Computer repair
				J40-25.05.03	2800/-	CPU repair
				041-28.05.03	2600/-	-do-
				042-30.05.03	2400/-	-do-

(All above without quotation)

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Para

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Ref. to Audit Memo No 8 dated 10-02-2005

Subject :- Irregular payment of Repair charges for computer printer and purchases of printers

A scrutiny of contingent bill no. CB/58 dated 08.09.2003 for Rs. 1650/- revealed that a sum of Rs. 1650/- were paid for repair of Drum and re-filling of Ink of the Printer (HP-1000) Laser purchased on 19.05.2003 from M/s Sujan Computers for a sum of Rs. 16000/-.

In this connection following observations are made

a) A Minute sheet found attached with the bill, signed by Maj DD Trg on 14.8.2003. States that printer's drum was damaged due to human error and as such does not fall in the preview of warranty period (copy of minute ^{sheet} attached)

If damage was due to human error then the person concerned may have been asked to bear the charges of damage so caused by him. The damage charges may now be recovered from the defaulter under intimation to Audit.

b) Minute sheet and bill no. CB-41 dt 19.7.2003 for Rs. 16000/- shows that a printer HP - 1000 Laser was purchased, but for which computer, is not understood because there is no stock entry of ^{the} computer in the State Property Stock Register for Non-consumable items.

c) Minute sheet dt. 08.5.2003 attached with bill no. CB-41 dt 19.7.2003 for Rs. 16000/- states that Trg Branch has got only 01 Laser Printer (HP-1000) on loan from State Govt. which has lived its utility and is defective and hence new printer be purchased by 1st Delhi Girls Bn NCC

In this regard it is requested to kindly state whether any ^{training} ~~trg~~ is being imparted by 1 Delhi Girls Bn NCC for which printer is required as stated by Major DD (Trg) under his signature on 8th May 2003. and where and when old printer was purchased because entry of any old printer has not been found recorded

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any where in the state property Non expandable Register i.e. Non consumable Stock Register. This needs elaborative elucidation please.

d) No voucher (Bill of the firm) are available with the contingent bill no. CB-58 dt 8.9.03. Then how the work was verified and payment made, may please be explained to audit.

e) As to why Information Technology Department of Delhi Govt. was not consulted as per order of Chief Secretary Govt. of Delhi for making such purchases.

f) Circumstances under which purchases were not made from NICCI (A Govt. of India Enterprises) needs elucidation.

g) The where about of old printer HP 1000 Laser may also please be made known to audit.

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Para

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Para-6

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Ref. to Audit Memo No 3 dated 07.02.2005

Subject :- Irregular payment of Mobile/Cellular phone charges amounting to Rs. 14739/-

A Scrutiny of cash book(State Account) Contingent Vouchers and Telephone Charges Register in i/o 1 Delhi Girls Bn NCC, Kashmere Gate, for the year 1998-2004, revealed that a sum of Rs. 14739/- were claimed and paid for Mobile Telephone No. 98-10139886 registered in the name of 7 Delhi Girls Bn NCC, Old Rajdhani College, Kirti Nagar, New Delhi whereas Lt Col JM Arora, who was a Commanding officer and Head of Office was not entitled for the use of Mobile Telephone on Govt expenses.

Moreover the circumstances under which the bill of the 7 Delhi Girls Bn NCC, Kirti Nagar, New Delhi were being reimbursed also need elaborate to elucidation . Thus a recovery of RS. 14739/- irregularly paid may also be made and deposited in Govt. Accounts under intimation to Audit.

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Para 7

Ref. to Audit Memo No09 dated 11-02-2005

Subject :- Stock register

A test check of stock registers of 1 Delhi Girls Bn NCC, Kashmere Gate, Delhi for the period from 1998-99 to 2003-04, the following shortcomings were noticed :-

- a) Air Conditioner was entered in the stock register at page-382 but the deptt has not shown their placement. Necessity of Air Conditioner to the Non entitled officer may please be explained to the Audit. Whether all codal formalities were made may also be reported to the Audit.
- b) Computer Infinito Prohl 1070 (with Accessores) 1 no was entered at page No. 429. but their accessories were not maintained in the stock register. Whereabouts of the same be shown to audit and also explained the circumstances under which the same was not entered in the stock register.
- c) Radiator second hand for generator 5 KVA was entered in the stock register on 18.12.2001 but the same was shown NIL on 20.03.2002 within three months. It is not understood to audit how the same was shown 'NIL' within three months. Full details may please be provided to audit.

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Par-8 27/c

**Part-II CURRENT AUDIT REPORT of
1, Delhi Girls Bn. NCC, Kashmir Gate
Para No. 1 (Ref. Memo No. 07/16.07.10)**

Sub :- Non deduction of Tax-Professional Charges

As per the Section 194(J) of Income Tax TDS @ 10% is to be deducted from the payment made for professional charges if the annual amount paid exceeds Rs. 20000. The o/o 1, Girls Bn. NCC, Kashmir Gate had made the payment of Rs. 25000 to Sh. Anish Popli for choreographic Inputs for COI, Delhi Girls, Battallion, NCC for P.M. Rally held on Jan 28, 2010 vide CB No. 177/15.03.10 but TDS was not deducted from his payment. Now Rs. 2575 [(2500+75(cess))] may be recovered from him. Similar types of other cases may also be reviewed and take action accordingly under intimation to audit.

The status of Sh. Anish Popli is not clear from the Contingent Bill No. 177/15.03.10 as the details regarding bill number, date, address, contact number, professional qualification etc, were not mentioned on the body of the bill. The above said information along with the mode of appointment of Sh. Anish Popli were asked vide audit memo number 7 dated 16.07.10 but the reply is still awaited.

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**Para No. 2 (Ref. Memo No.:10 dated 11.05.10)
Sub:- Unserviceable Items**

Par-9

During the test check of stock registers of 1 Delhi, Girls, Bn, NCC, Kashmiri Gate, it was seen that various unserviceable /obsolete items are lying in the store. Department has made a list of it which shows that items to the tune of Rs. 9568/- are lying as unserviceable. Efforts may be taken for its condemnation and disposal thereof for further loss of its value, under intimation to audit.

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Para No. 3 (Ref. Memo No. 15 dated :- 19.07.10)
Sub :- Payment of Honorarium

The o/o the 1,Girls, Bn, Kashmiri Gate, Delhi had paid the Honorarium to the following officers for the year 2008-09 vide CB 175/25.03.09

S.No.	Name of the officer	Amount
1.	Ms. Kalpana Sahani, GCI-I (Central Govt.)	10800
2.	Ms. Ritu Ahlawat, Lecturar, Miranda House (Ind Lt.)	2820
3.	Ms. Priti, Teacher, GGSS Panama Building,, (ANO)	5340
	Total	18960

The above officials were drawing salary from other offices, schools and colleges. It may be confirmed from their employers whether these amount of honorarium had been included in their Gross Income while calculating their Income Tax liability, if no their Income tax for the year 2008-09 may be reviewed again and deposit the tax liability arising thereof under intimation to audit.

Para No. 4 (Ref. Memo No. 03 Dated 08.07.10)
Sub :- Recovery of Over payment

During the test check of Service Book alongwith PBR for the year 2008-10, it was noticed that overpayment of salary was made to Sh. B.K. Bhardwaj, UDC. He was on Med. Leave w.e.f 28.06.2009 to 21.09.2009 (86 days). He was paid Transport Allowance for the months of July 08 and August 09 @ Rs. 2032/- per month. Hence total recovery of Rs. 4064 may be recovered from him after due verification under intimation to audit.

~~SECRET~~

Recovery made vide T.A. No-64
dt. 17/10/11 and deposited vide
under no. 3, dt. 23/10/11

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Para No. 05(Ref. Memo No. 16 dated 11.05.10)
Sub:- Cash Book

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25/11/08
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A test check of the Cash Book for the year 2008-10 the following irregularities were noticed :-

1. As per Rule 13(iii) of Receipt & Payments Rules, the cash book should be closed regularly and completely checked. The Head of the office should verify the totaling of Cash Book or have this done by some responsible subordinate other than the writer of the cash book and verify its correctness. It was however found that this practice was not followed in this office.
2. A surprise check of the cash should be done by the Head of the office or a person nominated by him. A certificate to this effect may be recorded with dated signature. But no surprise check was conducted by any officer.
3. During the test check of Cash book it was found that the payments to the private parties were made through the Govt. Cash Book. A few examples are given below :-

S.No.	Date	Bill & Voucher No.	Paid to	Amount
1.	180/18.09.08		Sarana Graphic & Trador	5000
2.	Nil/03.10.08		Deepak Travel	2700
3.	77/15.11.08		Gee EmmEnterprises	7072
4.	54/26.11.08		Millitary Tailor & Drapers	158736
5.	Nil/10.09.09		Balaji Traders	40119
				72707

The payment to private parties should be paid through cheque register and not through cash book. This may be noted for future compliance and shown to audit party.

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Para No. 06

Sub :- Non Production of Records

1. Spouse information
2. Advance Register
3. Liveries Records
4. Information of mode of calling tenders at HQ level

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24/c

Taker as
for
19/8/2020
IAO/Party No. 116

Gita Sharma
(GITA SHARMA)
IAO

PART-III TEST AUDIT NOTES

Test Audit Note No. 1 (Ref. Memo No.8 dated 16.07.10)
Sub :- Payment of late fee

The payment of Rs. 3860/- of Telephone No. 23862788 for the period 01.12.08 to 31.01.09 was made by the office vide CB No. 163 dated 13.03.09 whose last date of payment was 28.02.09. As the payment was not made on due date hence the above payment included Rs. 100 as late fee surcharge. Since the office of 1 Girls Bn. Kashmiri Gate is a government institution therefore this late fee surcharge could be saved if timely effort was taken with the electricity authorities. It is advisable to adjust Rs. 100 in future payments and try to make the payment well within the due date.

Gita Sharma
(GITA SHARMA)
IAO

PARA-1

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(Audit Memo No. 5 Dated: 11-10-2017)

Sub: Recovery overpayment of Transport Allowance amounting to Rs.5040/-

As per Govt. of India, Ministry of Finance, Department of Expenditure No. 21(1)/97.EII (B) dated 30.10.1997 the Transport Allowance is granted to Govt. Employees w.e.f. 1.8.1997. This allowance will not be admissible during absence from duty for full calendar month due to leave, training tour etc. During the text check of attendance register, the following officials had not attended/signed office during the full calendar month. Further the allowances will not be admissible during the official remains on Maternity Leave, CCL, and E.L. etc.

S.No.	Name of the Employee/ Designation	Period	Amt.overpaid (in rupees)	Amt. to be recovered (in rupees)	Remarks
1.	Sh.Ram Naresh,LDC	June 2010	2160	2160	On earned leave. for full calendar month
2.	Smt. Sarita Gautam,UDC	May 2013	2880	2880	No signed in attendance register. for full calendar month
	Total			5040	

Hence, recovery of Rs. 5040/- may be made from the above incumbent after due verification of facts and figures at the level of HOS/DDO and also provide a copy of leave sanction order.

All other similar cases may also be reviewed on the basis of above observations.

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Subject: Recovery of Rs.19,906/- on account of short deduction of License Fees & Water Charges.

The rates of license fee and water charges for the various types of the Govt. of NCT of Delhi Residential (General Pool) Accommodation have been revised w.e.f 01-07-2012 and 01-07-2013 vide Order No. F.4 (1)/Misc/PWD/Allot/2004/8496-8500 dated 27/07/2012 and F.4 (1)/Misc/PWD&H/A-II/2004/2779-2765 dated 10-03-2014 issued by AHC (PWD), Deptt. & Housing, GNCT of Delhi.

During test check of the Pay Bill Registers for the 2010-11 to 2016-17 it has been observed that the office has not revised the License Fees and water charges in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fees to the tune of Rs.19,906/-.

The details of recoveries to be made from the officer/official are given as under:-

1.

Name of the Officer/Official		Sh. Mobin Khan							
Designation		Head Clerk							
Qtr type & Locality Qtr No.		C-730, Type – III, Timar Pur, Dehi							
Period w.e.f.	License Fees & Water Charges								Net amount recoverable
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges@	License Fee@	Water Charges@	
7/12 to 6/13	217	15	310	236	93	221	@93/ for 12months =1116	@ 221 for 12 months =2652	3768
7/13 to 1/16	217	15	370	236	153	221	@153/ for 31months =4743	@ 221 for 31months =6851	11594

2.

Name of the Officer/Official		Shri Ram Naresh							
Designation		LDC							
Qtr type & Locality Qtr No.		B 521, Type – II Timar Pur,							
Period w.e.f.	License Fees & Water Charges								Net amount recoverable
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges@	License Fee@	Water Charges@	
10/12 to 1/13	143	10	205	196	62	186	@62/ for 4months =248	@ 186 for 4 months =744	992

Name of the Officer/Official		R.K,Saini							
Designation		UDC							
Qtr type & Locality Qtr No.		1882,Type II, Sindhora Khurd, Delhi							
Peri od w.e.f	License Fees & Water Charges								Net amou nt recov erable
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	Licen se Fee @	Water Charges @	Licens e Fee@	Water Charges @	License Fee@	Water Charge s@	License Fee@	Water Charges @	
7/12 to 6/13	143	10	205	196	62	186	12mx62= 744	12x186= 2232	2976
7/13 to 8/13	143	10	245	196	102	186	2x102=20 4	186x2=3 72	576

Recovery of Rs 19906/- may be effected from the concerned officers/official after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

Sub:- Recovery of DGEHS Subscription of Rs.8475/-

The DGEHS Subscription of the employees were revised w.e.f 01.08.2010 vide GNCTD Order No. F.25 (III)/DGEHS/140/DHS/09/44413-18 dated 20.08.2010 and further the DGEHS subscription of the employees were revised w.e.f 01.02.2017 vide GNCTD Order No. F.25 (III)/DGEHS/140/DHS/09/204078-204243 dated 20.05.2017 due to revision of pay & allowance of Delhi Government employees on account of implementation of recommendation of the Seventh central Pay Commission.

While scrutiny of PBR for the audit period 2010-2017 in r/o The Commanding Officer, 1, Delhi Girls Batalian, NCC, Kashmere Gate, Delhi it has been observed that DGEHS Subscription from their employees have not been recovered as per the revised rates in accordance with the circulars issued as above. As such amount indicated against their names may be recovered after due verification of facts and figure under intimation to audit:-

S N O.	Name & Designation	GRADE PAY/ Level	Periods in months	No. of months	Deduct ed per month as per PBR	To be deducte d per month	Amou nt to be recove red	Remarks
1	Sh. Mobin Khan, Head Clerk	4200	8/10	1	75	225	150	Short deduction
2	Sh. Bhagat Singh, UDC	2400	8/10	1	75	125	50	As above
3.	Shri Rajesh Kumar, UDC	2400	8/10	1	75	125	50	As above.
4.	Shri Gopal Krishan, UD C	4200	8/10	1	75	225	150	As above
5.	Sh. B.K. Bhar dwaj, UDC	2400	8/10	1	75	125	50	As above.
6.	Sh. Ram Naresh Sah, LDC	1900	8/10	1	75	125	50	As above.
7.	Sh. Daulat Ram, HVD	2800	8/10	1	75	125	50	As above.
8.	Sh. Shyam Sunder, LVD	1900	8/10	1	50	125	75	As above.
9.	Sh. Amkesh Kr, Sharma, LVD	1900	8/10	1	50	125	75	As above.
10.	Sh. Bhupind er Singh Mann, Lscar	1900	8/10	1	50	125	75	As above.
11	Sh. Gian Chand, Cho wkidar	1800	8/10	1	50	125	75	As above.
12	Sh. Naresh Pal	1800	8/10	1	50	125	75	As above.

13	Sh.Tek Chand, Peon	1800	8/10	1	50	125	75	As above.	
14	Sh.Ashok Tyagi, UDC	2400	8/11 to 2/12	7	0	125	875	No deduction during the period	
15	Sh. Jai Singh, UDC	Level 4	2/17 to 7/17	6	125	250	750	Subscription enhanced due to 7 th CPC	
16	Sh.Narendra Dutt, LDC	Level 2	2/17 to 7/17	6	125	250	750		
17	Daulat Ram, HVD	Level 5	2/17 to 7/17	6	125	250	750		
18	Shyam Sunder, LVD	Level 4	2/17 to 7/17	6	125	250	750		
19	Gian Chand, Chowkidar	Level 3	2/17 to 7/17	6	125	250	750		
20	Naresh Paul, Sweeper	Level 2	2/17 to 7/17	6	125	250	750		
21	Ashok Tyagi, H/C	Level 6	2/17 to 7/17	6	225	450	1350		
22	Vikas Khatri	Level 2	2/17 to 7/17	6	125	250	750		
23	Total amount to be recovered								8475

Hence, recovery of Rs. 8475/- may be made from the above incumbent after due verification of facts and figures at the level of HOS/DDO. All other similar cases may also be reviewed on the basis of above observations.

Subject: Irregular Family Planning Allowance to Shri Gopal Krishan, UDC – Recovery of Rs.15, 960/- regarding

During test check of P.B.R, it has been observed that:-

- (i) While working as UDC Shri Gopal Krishan,UDC had been granted Family Planning Allowance (FPA) @ Rs. 100/-per month when joined this office on 21.06.2005 and Rs. 210/- drawn from 01.09.2008 to 30.06.2010. The corresponding rate of the said allowance under R.P. Rule 2008 is Rs.210/-. However, as per PBR of this office, he has been drawing the FPA @ Rs.400/- w.e.f. 01/07/2010, which is irregular.
- (ii) As per order no. F.No.7(20)/2008-E.III(A) dated 24th September, 2008 issued from Govt. of India, Ministry of Finance (Department of Expenditure), the allowance will be related to the Grade Pay corresponding to the post against which the employee concerned had initially earned or will earn the Family Planning Allowance. However, all other terms and conditions governing the grant of Family Planning Allowance shall remain unchanged. As such the FPA is to be granted w.r.t. the pay scale in which one had initially been granted FPA. Subsequent promotions will not change the rate of FPA.
- (iii) As per 7th pay commission, the Family Planning Allowance discontinued w.e.f. 01.07.2017.
- (iv) At present, the official is working in Food Safety Department, Mayur Bhawan, Shanker Market, Connaught Place, New Delhi.

The overpaid amount from 01-07-2010 to 30.06.2017 @ Rs.190/- per month works out to Rs.15, 960/- may be made from the above incumbent after due verification of facts and figures at the level of HOS/DDO. All other similar cases may also be reviewed on the basis of above observations.

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Sub: Recovery of Rs. 13646/- towards over reimbursement of Medical claim during the financial years 2010-11 to 2016-17.

During the test check of the medical reimbursement claimed by the staff of The Commanding Officer, 1, Delhi Girls Batalian, NCC, Kashmere Gate, Delhi for the period 2010-17, it has been noticed that school has overpaid the reimbursement amount to some of the officials. As such amount indicated against their names may be recovered after due verification under intimation to audit:-

S.No.	Name of the officials/ Designation	Treatment taken/ (Name of Hospital)	Amount reimbursed	Amount admissible	Amount overpaid	Remarks
1.	Sh. B.K.Bhardwaj,UDC	Maharaja Agrasen Hospital Cardiology Lab Test Dental treatment Dental treatment	9943 22314 789 3807	7444/- 21214 0 0	2499/- 1100 789 3807	Purchase of B.P. Machine which is not admissible. Dr. Bansal's Digonostic Centre not empanelled under DGEHS Not referred from Govt. Hospital Not referred from Govt. Hospital
2.	Sh. Jai Singh, UDC	Medicine Jeevan Jyoti Hospital, Bahadurgarh	26769	22931/-	3838/-	Nursing care not admissible for Rs.1200/- during in patient + lab test restricted LFT(1511)-225/- ,KFT(1512)-225/- B.sugar(1444)24/- File Charges not admissible
3.	Sh. Mobin Khan, H/C	St. Stephen's Hospital	14540/-	12927/-	1613/-	Admission Charges not admissible and lab test restricted. LFT- 225,ESR(1392)-25/- ,CBC(1394)-135/- ,APTT(1406)-102/- ,Urine Routine(1383)-35/- ABO (1418)-30/- Culture (1740)-200/- ,ECG(590)-50/-
					13646/-	

Hence, recovery of Rs. 13646/- may be made from the above incumbent after due verification of facts and figures at the level of HOS/DDO. All other similar cases may also be reviewed on the basis of above observations

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161e**Sub: Irregular payment observed in LTC Claims amounting to Rs.10640/-**

Test check of record of LTC claims of the Commanding Officer, 1, Delhi Girls Batalian, NCC, Kashmere Gate, Delhi for the period 2010-17, revealed that irregular payment have been made to the officers /officials working in the Department.

(1) Excess payment made

During the test check of record it has further been noted that the department authority has made excess payment in respect of following cases:-

S.N o.	Name of officer/official & Dsg.	Amount admissible	Amount of LTC paid	Excess amount to be recovered	Bill no. / Dated	Remarks
1	Sh. Narender Dutt LDC	139936/-	149136/-	9200/-	53 dt. 8-11-2016	Amount not admissible Cute Charges 50x4x2=400 Wfee charges 150x4x2=1200 Rs.7600 for journey performed between Portblair to Havelock and vice versa as the official declared his destination point up to Andmaan & Nicobar only.
2	Sh. Amkesh Kumar Sharma , LV D	94884	96084	1200	50 Dt.13-07-2012	Amount not admissible Transaction Charges and convenience charges amounting to Rs.600/- each
3.	Sh. Mobin Khan H/C	12980/-	13220	240	107 Dt. 05-03-2014	Not admissible Tatkal Reservation charges
			Total	10640		

The amount paid excess amounting to Rs12640/- may be recovered from officials under intimation to audit.

In view of above the recovery amounting to Rs.10640/- as mentioned above may be effected after due verification of facts and figure and be deposited in government account under intimation to Audit. Further, similar cases if any, may also be reviewed and recovery if any, may be also be made.

PARA-7
(Audit Memo. No.12

Dated: 17-10-2017)

Para-18

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Sub: Recovery of Rs.39892/- from NCC Staff towards Tution Fee during the financial years 2010-2017.

As per Children Education Allowance reimbursement for the following items can be claimed under the scheme:- Tution Fee, Admission Fee, Laboratory fee, Vidyalaya Vikas Nidhi charged by Kendriya Vidyalayas, special fee charged for agriculture etc. and fee for extracurricular activities. This also includes reimbursement for purchase of one set of text books and notebooks, two sets of uniforms prescribed by the school and one set of school shoes (one pair of shoes) which can be claimed for the child, in an academic year. Reimbursements of school bags, pens pencils, etc. are not allowed under this scheme.

During the test-check of bills relates to reimbursement of tuitions fee to the Commanding Officer, 1, Delhi Girls Batalian, NCC, Kashmere Gate, Delhi for the period 2010-17, it has been observed that the department has reimbursed the non-admissible items such as pens and pencil etc. The department has paid excess amount for the items purchased for more than its prescribed limit as per Children Education Allowance.

The details is given as under:-

S.No.	Name of the Official & Designation	Financial Year	Amount paid	Amount admissible	Excess amount paid
1.	Sh. R.K. Saini UDC	2012-2013	10165	1780	8385
			14644	12259	2385
			24809	14039	10770
Remarks Bill no. 18 dt 07-06-13., Claimed for two children Non-admissible items One child namely Master Ankit Kumar Saini studies in GBSS School No. 1 in class 12 th . The education department GNCT of Delhi provides School dress, books and stationery items free of cost. The official has claimed these items amounting to Rs. 8385/- which is irregular. The other Child Master Aashish Kumar Saini studies in Kendriya Vidyalay in 10 th . The official claimed reference books apart from text books amounting to Rs.1685/- and claimed pajama amounting to. Rs.300/- and school bags for Rs.400/- which not admissible					
S.No.	Name of the Official & Designation	Financial Year	Amount paid	Amount admissible	Excess amount paid
2.	Sh. R.K. Saini UDC	2011-2012	4880	475	4405
			11145	9670	1475
			16025	10145	5880
Remarks Bill no. 67 dt 12-09-12 Claimed for two children Non-admissible itemsThe child namely Master Ankit Kumar Saini studies in GBSS School No. 1 in class 11 th . The education department GNCT of Delhi provides School dress, books and stationery items free of cost in all government schools. The official has claimed Rs.4405/- for uniform which is not admissible. The other Child Master Aashish Kumar Saini studies in Kendriya Vidyalay in 9 th The official has claimed additional set of uniform for Rs.700 School bag for Rs.300/- Additional pair of shoes for Rs.475/- which not admissible					

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S.No.	Name of the Official & Designation	Financial Year	Amount paid	Amount admissible	Excess amount paid
3.	Sh. Mobin Khan Head Clerk	10/12 to 03/13	7500	4887	2613
Remarks Items not admissible One additional jacket purchased for Rs.890/-, Pens for Rs.110/- Geometry Box for Rs.160/- Cello tap for Rs. 40/- Painting Colors for Rs80/- Postal Colors forRs.179/- Sketch color for Rs.55/- Pen drive for Rs.799/- File cover , Gum, plastic paper, Color sheets for Rs.170/- Sports Cap for Rs.50/- 6 box (items not mentioned) for Rs.80/-					
S.No.	Name of the Official & Designation	Financial Year	Amount paid	Amount admissible	Excess amount paid
4.	Sh. Mobin Khan Head Clerk	2011-12	13182	9618	3564
Remarks Non admissible items Cap for Rs.60/- Pencil, pen,. Pen-drive, school bag and files and geography guide for Rs.1913/- Book binding and pen for Rs.145/- Additional four pair of shoes for Rs.399x3 +249=Rs.1446. (supporting bills relates to all items not found) Tuition fees bill no. 07 dated 19-04-2012					
S.No.	Name of the Official & Designation	Financial Year	Amount paid	Amount admissible	Excess amount paid
5.	Sh. Mobin Khan Head Clerk	2010-11	14482	12167	2315
Remarks Excess amount paid for non admissible items Dictionary for Rs.1250/- Pens for Rs.50/- Dispenser Tape for Rs.50/ Stationery item vide bill no. dated 03-08-2010 for Rs.265/- Crockery items vide bill no. 640, 639 dt. 20/07/2010 & 1806-2010 or Rs.350/- + 350/-					
S.No.	Name of the Official & Designation	Financial Year	Amount paid	Amount admissible	Excess amount paid
6.	Sh. Mobin Khan Head Clerk	04/14 to 03/15	54000	40500	13500
Remarks The official had already claimed tuition fee of his son Master Rashid Khan studying in Class 8 th amounting to Rs. 4465/- which was reimbursed to him vide bill no 26 dated 03-06-2014. Further he transferred his wards in another school with hostel subsidy and has again claimed reimbursement amount of Rs. 13500/- for the same period vide bill no. 104 dated 20-02-2015 which is not admissible.					
S.No.	Name of the Official & Designation	Financial Year	Amount paid	Amount admissible	Excess amount paid
7.	Sh. Tek Chand Peon	4/11 to 03/15	10601	9351	1250
Remarks Bill no. 16 dated 26-04-12 Non admissible items Additional shoes for Rs.250/- Excess amount claimed on stationery item for Rs.1000/- (the school has verified Rs.1461/- for stationery items whereas the official has claimed Rs.1461/-)					
				Total	39892

Hence, recovery of Rs.39892/- may be made from the above officials after due verification of facts and figures under intimation to audit. Similar cases may also be reviewed under intimation to audit.

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(Audit Memo. No.15 Dated: 23-10-2017)

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13/c
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Subject : Irregularities in the purchase procedure of in the office of Commanding Officer-1, Delhi Girls Batalian, NCC, Kashmere Gate Delhi during audit period.

During the test check of record related to the Commanding Officer-1, Delhi Girls Batalian, NCC, Kashmere Gate, Delhi for audit period, it has been observed that office had purchased various items but the Codal Certificate as per Rule 145 and 146 of GFR-2005 were not recorded on the body of the bill. Besides the office has not adopted codal formalities under rule 151 of GFR in r/o purchase above Rs.1,00,000/-

The following purchases made above Rs. 15000/- but less than Rs.1,00,000/- without observing codal formalities as per Rule of 146 of GFR .

Bill No. No and Date	Amount	Payment made in f/o	Nature of work/Supply	Payment made vide C Bill No/dated
054 /20/09/16	52700/-	M/s Garg Enterprises	Combat Dress for Boys and Girls	73/ 20-01-2017

It has also been observed that bills are not pre-receipted. Further stock entry of the items purchased have not been entered in the stock register.

The following purchases made below Rs. 15000/- without observing codal formalities as per Rule of 145 of GFR .

Bill No. No and Date	Amount	Payment made in f/o	Nature of work/Supply	Payment made vide C Bill No/dated
159 23-02-2017	10000	M/s Garg Enterprises	Stationery Itms	83/ 02-03-2017
161 27-02-2017	11340	M/s Garg Enterprises	Printer	82/07-03-2017

It has also been observed that bills are not pre-receipted. Further stock entry of the items purchased have not been entered in the stock register.

Certificate required under Rule 145 of GFR-2005 (Purchase of goods upto 15,000):

As per Rule 145 of General Financial Rules, 2005, the goods up to the value of Rs. 15000/- can be purchased without inviting quotations, but a certificate that "I _____, AM PERSONALLY SATISFIED THAT THESE GOODS PURCHASED ARE OF THE REQUISITE QUALITY AND SPECIFICATION AND HAVE BEEN PURCHASED FROM A RELIABLE SUPPLIER AT A RESONABLE PRICE" is required to be recorded by the competent authority. But no such certificate found recorded during the scrutiny of vouchers for the audit year.

As per rule 146 of General Financial Rules, purchase of goods costing above Rs. 15,000/- and up to Rs. 1, 00,000/- may be made on the recommendations of duly constituted Local Purchase Committee. Before recommending & place of the purchase

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order, the members of the committee are jointly required to record above mentioned certificate. But no such certificate found recorded.

The following purchases made above Rs. 100000/- vide bill no. 98 dated 21-03-2017 without observing codal formalities as per Rule of 151 of GFR .

Cash Memo No. and Date	Amount	Payment made in f/o	Nature of work/Supply	Payment made vide C Bill No/dated
65874 20-09-2016	75768	M/s Rastogi Garments	Uniform accessories	98/21-03-2017
107 08-12-2016	17680	M/s Garg Enterprises		
047 14-09-2016	40590	M/s Laxmi Narayan Sukh Ram		
108 08-12-2016	1767	M/s Garg Enterprises		

As per Rule 151 of GFR 2005 , the copies of the bidding document should be sent directly by speed post / registered post/ courier/ e-mail to firms which are borne on the list of registered suppliers for the goods in question as referred under Rule 142 of GFR-2005. The number of supplier firms in Limited Tender Enquiry should be more than three. Further Web based publicity should be given for limited tenders. Efforts should be made to identify a higher number of approved suppliers to obtain more responsive bids on competitive basis. It has been observed by the audit that the department has not followed the prescribed formalities as given in Rule 151 above. The department has simply collected three quotations from the market and purchased the goods without observing formal codal procedure of purchase.

Further in the absence of copy of bidding documents/ the quotations the vital specifications and quantities of the articles are not clearly spelt out. Further in the absence of these basic points, qualitative competitiveness in the rates cannot be expected.

Purchase documents of different stages are not available in a single file and have been allowed to keep in scattered file which are in the possession of different persons.

Necessary steps may be taken to do the needful and regularize the expenditure from the Competent Authority.

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PARA-9

(Audit Memo. No.16

Dated: 24-10-2017)

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11/c 10/c

Sub: Recovery of Rs. 10333/- from NCC Staff towards Income Tax

During the test audit of income tax calculation sheet for the assessment year 2017-18, it has been observed that the department has not included amount of tuition fees and leave encashment paid to the officials while computing Income Tax payable /Refundable resulting less amount of tax paid by the employer on behalf of the employee.

The revised income tax calculation is given below; the recovery may be done accordingly from the given incumbent.

Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under :

Sh. SHYAM SUNDER SINGH, LVD

FY 2016-17 (AY 2017-18)	As per Form - 16 In Rupees	Correct Calculation In Rupees
Gross Income	485810	521810 (T.FEE=36000)
Less Transport Allowance	(-)19200	(-)19200
Less rebate Washing Allowance section 10	(-)1080	(-)1080
Less rebate under section 80 D	(-)1500	(-)1500
Net Gross Income	464030	500030
Deduction admissible on saving under 80C	(-)150000	(-)150000
Total taxable Income rounded off	314030 (rounded off)	350030(rounded off)
Tax due	1403	5003
E. Cess @ 3%	42	150
Net tax payable	1445	5153
Tax Deducted at Source	1445	1445
Short Recovery	Nil	3708
Tax refundable/outstanding	NIL	() 3708

Revised Income Tax calculation for FY 2016-2017 (AY 2017-18) is as under:-

Sh. NARENDER DUTT, LDC

FY 2016-17 (AY 2017-18)	As per Form - 16 In Rupees	Correct Calculation In Rupees
Gross Income	452148	516462 (T.FEE=51000) (Leave Encashment=9930) (Totalling mistake in PBR=3384)
Less Transport Allowance	(-)19200	(-)19200
Less rebate under section 80 D	(-)1500	(-)1500
Net Gross Income	431448	495762
Deduction admissible on saving under 80C	(-)107315	(-)107315
Total taxable Income rounded off	324130 (rounded off)	388450(rounded off)
Tax due	2413	8845
E. Cess @ 3%	72	265
Net tax payable	2485	9110
Tax Deducted at Source	2485	2485
Short Recovery	Nil	6625
Tax refundable/outstanding	NIL	() 6625

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Sub: Non entrance of money in the Cash Book received through TR-5 on behalf of the Government

As per Rule 82 (1) of Central Treasury Rules in r/o receipt of Government money, The Head of an office/DDO where money is received on behalf of Government must give the payer a receipt duly signed by him after he has satisfied himself, before signing the receipt and initialling its counterfoil, that the amount has been properly entered in the cash book. If the circumstances so justify, he may at his discretion authorize any other officer subordinate to him, whether Gazetted or non-Gazetted to sign such receipts.

During the test audit of the Commanding Officer, 1 Delhi Girls Batalian, NCC, Kashmere Gate, Delhi it has been observed that in the following cases TR-5 issued to the payer but the counter entry in terms of cash received by the payer has not been entered in the cash book.

S.No.	TR-5 No.	Dated	Amount	Remarks
1	46	06-02-2013	1873	Choreography charges in PM Rally
2	45	25-07-2012	2940	Recovery on a/c salary for June 2012 received from Shri Lekh Raj
3	44	15-06-2012	20	Charges for issuance of duplicate I Card received from Sh. Lekh Raj

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19/8/2017
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In the absence of entries made in the cash book audit could not ascertain if the amount received by the payers has been remitted with accredited bank.

Apart from above it has been found that counterfoil no. 43 is blank and unsigned. The receipt which is supposed to be issued to the payer is also not found attached with its counterfoil. The contra entry of receipt no. 43 was also not found entered in the cash book. In the absence main receipt no. 43 and non entry in the cashbook it may not be ascertained if the receipt has been issued to the payer or left inadvertently blank.

Necessary steps may be taken to do needful and ensure that the amount of above said TR has been deposited with government account and provide the copy of to the audit.

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(Audit Memo No.19 Dated: 25-10-2017)

Sub: Non deduction of statutory recoveries such as TDS amounting to Rs. 5418/-

On test check of record/voucher for the audit period it has been observed that while making the payment to the supplier, statutory recoveries such as TDS under section 194(c) of the Income Tax Act had not been deducted from the supplier while making payment of bill, as per detail given below :-

S. No.	School Bill No. & Date	Amount Paid	Particular	Name of the Contractor	Recovery of TDS @ 2%
1.	05/2016-17	74448 <u>17512</u> 91960	Purchase of Rhythmic Yoga Kits form 88 Cadest	M/s Rastogi Garments	1839/-
2	85/2015-16	28617	Purchase of Misc. Items	M/s Garg Enterprises	572/-
3	06//2016-17	10714 10397 10509 10360 10286 10472 10509 10974 <u>10974</u> <u>95195</u>	Purchase of refreshment	M/s Maurya Enterprises	1904/-
4	09//2016-17	11160 11160 10509 11160 <u>11160</u> <u>55149</u>	Purchase of refreshment	M/s Maurya Enterprises	1103/-
				Total	5418/-

In view of observation raised as above the recovery of Rs 5418/- may be effected from the above said agencies after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

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(Audit Memo No.20

Dated 25-10-2017)

Sub: Non-production of Records.

The following records have not been produced before audit for the audit period 2010-2017. Same may be maintained and produced before the next audit.

1. Unserviceable/Dead Stock Record.
2. Consumable and Non Consumable Stock Register
3. Children Education Allowance Register
4. Long/ Short Terms Advances Register
5. Condemnation Files
6. Purchase files
7. Property Register
8. Income Tax Records for the period 2010-2016
9. Budget Control Register

The above record should be shown to next audit.

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

Taken as per
29/10/2022
240 Party No. 10

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PART II
CURRENT AUDIT REPORT
(2017-18 TO 2019-20)

(Ref. Audit Memo No.1 dated:07.08.2020 &)
(Ref. Audit Memo No.10 dated: 17.08.2020)

Para.01(A):- Non Production of records(2017-18 to 2019-20). ✓

The following record was not produced to the audit for the following period

1. Stock Register (consumable and Non Consumable) for 2010-11 to 2019-20
2. Income Tax Record for the period 2010-11 to 2019-20
3. Purchase files (2010-11 to 2019-20), Honararium Files, Refreshment Files for 2017-18 to 2019-20
4. Unservicable / Dead Stock Register (2010-11 to 2019-20)
5. Expenditure control register/ contingency register/Budget Control Register
6. Tender Files/ Condemnation Files
7. CEA Register
8. Records related to Advance drawn for contingent bills and their settlement.
9. Reconciliation statement for the period 2017-18.
10. Spouse information/Advance Register/Liveries Records/Information of mode of calling tenders at Headquarter Level.(2008-10)

Para.01(B):- Non-Maintenance of Medical Claim Register & LTC Register. ✓

While scrutiny of the records of 1-Delhi Girls Balalian, NCC, Kashmere Gate, Delhi for the audit period 2017-18 to 2019-20 the following observations are made:-

(1) Non- Maintenance of Register of Medical Claim:-

The medical reimbursement bills as received from the claimants be first of all entered in the Register of Medical Claims and amount actually reimbursed may invariably be indicated in due course. Further, the details like dates, amount, name of disease for which reimbursement is to be made, treatment received locally or relates to treatment at referral hospital may also be made in the Medical Reimbursement Bill Register by making suitable amendment in the prescribed performa.

Further, it may be ensured that the claim has been submitted within the prescribed time limit. In case the claim is time barred, the same may be returned to the claimant immediately. In case of proper justification is given by the claimant, the medical reimbursement claim be dealt with keeping in view instructions issued by the Delhi Health Service.

(2) Non- Maintenance of LTC Register:-

While reviewing the records and files, it has been observed that LTC advance register has not been maintained. In absence of the essential record it could not be verified whether the official has submitted their claim within the stipulated time or not. If the employee has





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taken LTC advance but he has not submitted his claim within one month from the date of return journey, the outstanding advance will be recovered in one lumpsum and the claim will be treated as one where no advance is sanctioned.

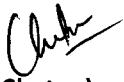
Further, penal interest at the rate of 2% over GPF interest on the advance from the date of drawl to the date of recovery will be charged.

When no advance is taken, claim should be submitted within three months from the data of drawl to the date of recovery will be forfeited.

Necessary steps may be taken to maintain the LTC Claim Register/Register of Medical Claim and allied registers under intimation to audit.


(Mohan Kr. Chaudhary)
AAO


(Sadhna Sharma)
IAO/AO , Party No.XIV


(Chetna)
Sr. Assistant

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PART – III
TEST AUDIT NOTES
CURRENT AUDIT REPORT
(2018-19 TO 2019-20)

(Ref. Audit Memo No. 02 dated:07.08.2020)

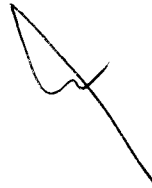
TAN NO. 01 : Shortcomings in the maintenance of Pay Bill Register for the audit period 2017-18 to 2019-20.

During test check of PBRs maintained by office of 1-Delhi Girls Batalian, NCC, Kashmere Gate, Delhi, the following irregularities have been observed:-

1. The mandatory page count certificate has not been recorded on first page of the PBR for the audit period.
2. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
3. Entries recorded have not been verified and attested by DDO in most of the PBR for the audit period .
4. Cutting/overwriting made in any of the PBR have not been attested by DDO.
5. Mandatory information's regarding scale of pay, Grade Pay, PAN No., ECS No., MICR no. & Type of Govt. Quarter and address of Govt, Quarter were not written in the PBR.
6. Entries of GPF Advance sanctioned and balance amount were not shown in most of the PBR for the audit period .
7. GAR-18 Abstract has not been prepared for the audit period and signed by the DDO at the end of PBR.
8. Totaling of the columns in the PBR has not been done which is mandatory for income tax calculation.

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.

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(Ref. Audit Memo No. 03 dated: 10.08.2020)

TAN NO. 02: Irregularities in maintaining of Cash Book.

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

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

During the test audit of Cash book of 1-Delhi Girls Batalian, NCC, Kashmere Gate, Delhi for the audit period from April 2017 to March 2020 the following discrepancies has been noticed:-

1. Summary of Closing balance at the end of month not recorded as per Rule during Audit period.
2. The Challans have not been recorded in the Cash Book. Some instances are as under:-

S.No.	Amount	Deposited vide Challan no. and Date but challan has also not been recorded in the cash book.
1.	15010/-	38/06.09.2017
2.	261/-	43/29.11.2017
3.	466/-	46/10.04.2018
4.	7666/-	55/26.03.2019
5.	18830/-	57/26.07.2019

3. Each entry of the Cash Book is not signed .
4. Cutting is not attested by the Competent Authority in the Cash Book e.g. page no.150,151,152,153.
5. Cash Book for 08/19, 09/19 & 10/2019 not signed by concerned DDO.
6. Cash Book has not been written month-wise e.g. May2017, June2017, Aug.2017, Oct.2017, Jan2018, May2018.
7. Cash Book has not been written after 01.10.2019 to till date.

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.

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(Ref. Audit Memo No.07 dated: 14.08.2020)

TAN 03: Verification of qualifying Service

As per Rule 32 of CCS (Pension) Rules, on completion of 18years 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 Service Verification of following official/officer has not been done till date:-

Name	Designation	Date of Birth	Date of joining in Govt. Service	Date of retirement
Sh. Shyam Sunder Singh	LVD	01.07.1978	01.03.2000	31.07.2038
Sh. Bijender Singh	LDC	01.11.1962	13.11.1987	30.11.2022
Sh. Gian Chand	Chowkidar	10.01.1965	23.12.1982	31.01.2025

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 so as to obtain certificate of verification of qualifying service.

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TAN 04: Service Books-maintenance thereof.

During the test check of Service Books of 1-Delhi Girls Batalian, NCC, Kashmere Gate, Delhi for the audit period 2017-18 to 2019-20, the following irregularities have been observed in service books:-


1. Nomination forms in the Service Book of Sh. Vikas Khatri, LDC is not attached.
2. Service verification has not been done in r/o following officials:-
 - i) Sh. Vikas Khatri, LDC since the date of joining i.e. from 14.07.2016.
 - ii) Sh. Shyam Sunder, LVD after 31.03.2017
 - iii) Sh. Bijender Singh, LDC after 30.04.2018
 - iv) Sh. Gian Chand after 31.03.2017
 - v) Smt. Rachna Sharma, UDC after 10.07.2018.
3. Leave account has not been updated in r/o following officials:-
 - i) Sh. Vikas Khatri, LDC after 31.12.2019.
 - ii) Cutting was not attested in the leave account of Sh. Shyam Sunder Singh, LVD.
4. Fresh photographs not pasted in r/o following officials:-
 - i) Sh. Shyam Sunder, LVD
 - ii) Sh. Bijender Singh, LDC
 - iii) Sh. Gian Chand, Chowkidar
5. Promotion order in r/o Sh. Shyam Sunder, LVD was not found in his Service Book.
6. Entry of Aadhar Number has not been made in the service book as per instructions circulated by the Pr. Secy. (Fin.), Fin. Department, Govt. of NCT of Delhi vide No.F3(03)/2015/T-I/Pr. A.O/2017-26 dt. 10/09/2015.


It is advised that the detail of Aadhaar Number of an employee in pension papers of retirees should invariably made so as to enable the Pay and Accounts Office to mention the details of Aadhaar No. in Pension Payment Order.

It is further advised that the record of service of all the officials are maintained strictly in accordance with Rule SR-196 to SR-203 as well as all other related guidelines/directions issued by the Govt. from time to time in this regard may also be strictly observed.

HOO is advised to take necessary steps to rectify the above observations and compliance may be shown to next audit.


(Mohan Kumar Chaudhary)
AAO


(Sadhna Sharma)
IAO/AOAudit Party No-XIV


(Chetna)
Sr. Asstt.