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**DIRECTORATE OF AUDIT  
GOVERNMENT OF N.C.T OF DELHI  
4<sup>TH</sup> LEVEL, C-WING, DELHI SACHIVALAYA: NEW DELHI**

**AUDIT REPORT OF NCC, HQ, NCC BHAWAN, SECTOR-19, ROHINI, DELHI – 110 089  
FOR THE PERIOD 2022-2023**

**INTRODUCTION**

The Internal Audit Report on the accounts NCC, HQ, NCC Bhawan, Sector-19, Rohini, New Delhi – 110 089 for the Audit Period 2021-2022 was conducted by the field Audit Party No. XXIV comprising of Smt. Geeta Girdhar, IAO and Smt. Hemlata, AAO. The audit was conducted during 10 working days w.e.f 19.05.2023 to 07.06.2023.

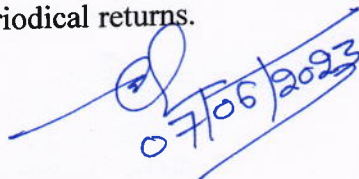
**AIMS AND OBJECTIVES**

NCC Department is spread over 19 units and 02 groups. At Headquarter level, there are two branches; viz. Administration and Accounts. The Admn Branch is headed by Admn Officer (now vacant) and 02 Section Officers. The Accounts has only one assistant Accounts Officer on its strength.

Administration Branch is handling transfer/postings of all ministerial staff service matters of all employee working in all units/Gps and maintenance of service records of staff working in Admn and Accounts Branches at Headquarter, infrastructure, centralized purchases, caretaking, etc.

The main functions of Accounts Branch are as under:-

1. Projection of Budget and Revised estimates of the Department.
2. DDO for Admin And Accounts Br (HQ) of the department.
3. Vetting of all financial proposals for various camp and course activities, refreshments, honorarium to Associated NCC Officers/Caretakers, organizing PM/CM Rally, Republic Day Camps, Tal/Vayu Sena Camps, Combined/Annual Training Camps, Attachments, PRCN/Refresher/Mountaineering/Slithering courses/ All India Shooting competitions, Subroto Cup Tournaments, Youth Exchange Programme (YEP) outside the Country, Ek Bharat Swach Bharat (EBSB) Abhiyan, International Yoga Day celebrations etc.
4. Vetting of all financial matters of employees like pension cases, pay fixation, LTC, TA, GPF withdrawals, reimbursement of tuition fee/personal claims etc and contingent matters like payment of wages, office contingencies like electricity/telephone/water charges etc.
5. Monthly reconciliation of expenditure incurred by 22 Units/Groups/HQ with the principal Accounts Office and submission of periodical returns.



6. Conveying sanctions of HOD for drawal of advance and ex-post facto sanctions to all units for various events.
7. Scrutiny of adjustment bills against settlement of advance drawals.
8. Coordination of internal and external statutory audits of 22 Units/Groups and HQ and compilation of replies for settlements of audit paras.
9. Acting member of various committees, inspection team, etc.
10. RTI related functions for the department.
11. Acting as consultant to HOD in financial matters.

### HOD/D.D.Os/CASHIERS

The following officers have served as HOD/DDO/Cashier during 2022-2023.

<b>Head of Department</b>		
S.No	Name & Designation of Officer Sh./Smt.	Period
1.	Maj Gen R K Mathur	Nov 2019 to 31 Jan 2023
2.	Maj Gen SP Vishwasrao	01Feb 2023 to till date
<b>Head of Office</b>		
1.	Brig. Sarbjit Singh	March 2022 onwards
<b>DDO</b>		
1.	Sh. Suresh Kumar, AAO	Nov,2021 to till date
<b>Cashier</b>		
2.	Sh. Sanket Saxena, Jr. Asstt.	Sep, 2021 to till date

### Budget & Expenditure of the NCC HQ for the period 2021-2022

Period	Budget (in Rs.)	Expenditure (in Rs.)
2022-2023	5,85,23,000	5,70,71,098

### Statutory Audit: -

Statutory audit of the Office of NCC, HQ, Sector- 19, Rohini, Delhi - 110 089 has been conducted by AG (Audit) Delhi up to March, 2022.

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**Vacancy Position :**

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant	Remarks
1.	Group-A	0	0	0	
2	Group-B	07	04	3	
3.	Group-C *	19	09+06*	4	*6 outsourced In addition , 19 Security Guards & 24 sweepers has also been employed through outsource for NCC Bhawan
	<b>Total</b>	<b>26</b>	<b>19</b>	<b>07</b>	

**Details of Sanctioned post of Group C:- UDC-6, LDC-6****Maintenance of Records:-**

The maintenance of record of NCC, HQ, Sector – 19, Rohini, Delhi – 110 089 for the period 2022-2023 was found satisfactory subject to the observations made in the Current Audit Report and test audit note.

**Old Audit Reports & Recoveries –**

There were 26 old Audit para's outstanding of the office of NCC, HQ, Sector-19, Rohini, Delhi – 110 089, the office showed compliance of 01 old audit para and one settled on the basis of reply submitted by the department and 0 audit paras taken as a fresh in current audit report. The remaining old outstanding para has been incorporated with current audit report as part-I (old audit report).

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras settled	Para Settled Nos.	
1.	1981-1983	1	0	0	1
2.	1993-1997	1	0	0	1
3.	2006-2007	1	0	0	1
4.	2007-2009	1	0	0	1
5.	2009-2010	3	0	0	3
6.	2012-2013	4	0	0	4

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7.	2013-2016	1	0	0	1
8.	2016-2017	1	0	0	1
9.	2018-2020	1	0	0	1
10.	2020-2021	05	01	8	4
11.	2021-2022	07	05	01,02,03,06,07	02
<b>TOTAL</b>		<b>26</b>	<b>06</b>		<b>20</b>

### Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	1981-1983	1	934	0	934
2.	1993-1997	2	1165	0	1165
3.	2012-2013	2	38098	0	38098
4.	2012-2013	3	3969	0	3969
5.	2021-2022	1	5890	5890	0
6.	2021-2022	2	89848790	89848790	0
7.	2021-2022	3	7277323	7277323	0
8.	2021-2022	4	81825	0	81825
9.	2021-2022	5	23099	0	23099
<b>TOTAL</b>			<b>97281093</b>	<b>97132003</b>	<b>149090</b>

### Current Audit Report :

During the course of current audit, 18 memos (11 Record Memos, 07 audit memos and three letters (one for seating, one for remittance verification, one for old paras) have been issued to NCC, HQ, Rohini, Delhi -110089 for the period 2022-2023 out of which nil audit memo settled on the spot. Remaining 07 audit memos have been converted to 07 Paras which are incorporated in current audit report.


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**Details of Current Audit Recovery:-**

<b>Memo No.</b>	<b>Para No.</b>	<b>Subject</b>	<b>Total Recoveries</b>	<b>Amount Recovered/Adjusted</b>	<b>Balance outstanding</b>
01	01	Non- recovery of Electricity Charges from Central Government	7743375	0	7743375
02	02	Irregular payment towards LTC and Earned Leave encashment	54646	0	54646
03	03	Non -recovery of License fees from Central Govt.	96760235	0	96760235
<b>TOTAL</b>			<b>104558256</b>	<b>0</b>	<b>104558256</b>

Internal audit report has been prepared on the basis of information furnished and made available by the NCC, HQ, Sector-19, Rohini, Delhi – 110 089 for the period 2022-2023. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and non-information on the part of auditee.

  
**(GEETA GIRDHAR)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXIV**



PART - Part I (a) Old Paras

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2011

Para No. 1 } Para No. 1 (a) OLD PARA

(Reference para. 7 of 1981-83)

PARA No. 01 (1981-1983)

INCOME TAX

PARAM No. 1 (1981-1983)

Income tax was short recovered from the w/m individuals:-  
Sh. C.L. Raizada, AO 1982-83.

Gross Income	Rs. 27116.70
Less: Standard deduction	Rs. 5093.50
Net amount after allowing Standard deduction	Rs. 22116.70
Rebate allowed	Rs. 3492.00
	Rs. 18624.70
Rebate	
GPF	Rs. 3432.70
CGIS	Rs. 60.00
	Rs. 3492.70
Net taxable income	Rs. 18625/-
Say	Rs. 18620/-

Up to 15,000/-		-NIL-
Rs. 3620/-	-30%	Rs. 1086.00
Surcharge	@10%	Rs. 108.00
	Total	Rs. 1194.00

Tax already paid (-) Rs. 264.00  
 To be recovered Rs. 934.00

Rebate on saving of Rs. 6,760.00  
 Amount of LIP was allowed which has not been admitted in audit as the policy No. and particulars are blank

Para No. 2 (Ref. Para 9 of 1993-97)

Para No. 2

PARAM No. 2 (1993-1997)

Subject: Telephone bills

A test check of telephone bills revealed the following irregularities

A) It was found that surcharge for late payment of bills, Notice fee & restoration charges etc. were paid out of Govt. fund which was objectionable, such type of charges should not be met out of Govt. fund. Some instances are given below classification made to audit

Bill No. & Date	Telephone No.	Name of Charges	Amount
CB-72 4.9.96	2525528		
CB-81 18.9.96	5735608		Rs. 150/-
CB-97 11.10.96	2525528		Rs. 10/-
CB-102 1.11.96	3294296	Surcharge	Rs. 10/-
	5735608	-do-	Rs. 20/-
	5735608	-do-	Rs. 20/-
	2525528	Surcharge	Rs. 10/-
	-do-	-do-	Rs. 100/-
	-do-	-do-	Rs. 20/-
	-do-	-do-	Rs. 40/-
CB-36 7.6.94	2520484	charges	Rs. 108/-
CB-56 1.8.94	3294296	charges	Rs. 10/-
CB-80 18.9.96	3294296	charges	Rs. 40/-
CB-74 16.4.96	2918308	charges	Rs. 100/-
	-do-	charges	Rs. 10/-

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(B) A telephone bearing No. 5735608 was functioning at the residence of Sh. Amar Dass, A.O. NCC and was paid by the office of A.O. NCC. It was transferred to Sh. Amar Singh, A.O. NCC and the bills were paid by the office up to 15.5.96 which was not objectionable. Hence the under mentioned recovery be effected after due verification from the Officer & deposited in Govt. A/C under intimation to audit.

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Bill No. & Date	Period	Amount of Tel. Bills	Amount to be recovered
CB-102 1.11.95	16.4.96 to 15.5.96	Rs. 557/-	
CB-87 16.5.96	16.5.96 to 15.6.96		
		Total	

Compliance of all above be made under intimation to audit.

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Para No.03 (2006-2007)

PARA No.3 (2006-2007)

Para No.03

2009 No.3

CIRCULAR

Para No.1: Irregular payment on account of hired vehicles.  
(ref. Memo No.4)

As per delegation of Financial Powers circulated by the Finance Department, Govt of NCT of Delhi, vide circular dated 10-01-2007, the powers of R.O.D's for hiring vehicle/conveyance were enhanced from Rs.15000/- per month to Rs.30000/- per month. The effect of these orders was from the date of issue of circular.

It has, however, been noticed that in the following months the ceiling of Rs.15000/- up to December-2006 and Rs.30000/- from January-2007 onwards was not observed and the payment were made to the contractor namely M/s Dagar Motors from whom the A/C cars were hired for the use of D.O. in N.C.C. in excess of the prescribed ceilings. While going through the bill No.243 dated 26-05-2007 and Bill No.211 dated 17-02-2007 for Rs.38390/- and Rs.161029/- respectively it has also been noticed that neither the bills were verified by any responsible officer, nor a copy of the log book in which the details of journey are to be mentioned has been attached with the bills of the contractor to justify whether the car was actually used for the bonafide purpose or otherwise. The details of the payments made in excess of prescribed limit are as under :-

Month	Bill No. & Date	Amount (in Rs.)
Sept-2006	513/05-11-2006	4900-00
	514/05-11-2006	5532-00
	515/05-11-2006	4775-00
	516/05-11-2006	5695-00
	Total	20915-00
Oct-2006	517/10-12-2006	5762-00
	518/10-12-2006	6155-00
	519/10-12-2006	6223-00
	520/10-12-2006	5820-00
	521/10-12-2006	2312-00
	Total	26272-00
Nov-2006	566/15-12-2006	5512-00
	567/15-12-2006	5712-00
	568/15-12-2006	5968-00
	569/15-12-2006	5888-00
	570/15-12-2006	5704-00
	571/15-12-2006	5232-00
	572/15-12-2006	2720-00
Total	41928-00	
Dec-2006	573/01-01-2007	4647-00
	574/01-01-2007	4536-00

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	576 / 15-01-2006	4530-00
	577 / 15-01-2006	4748-00
	578 / 15-01-2006	4846-00
	579 / 15-01-2006	4725-00
	580 / 15-01-2006	4527-00
	581 / 15-01-2006	3418-00
	Total	36027-00
Jan-2007	587 / 01-03-2007	4457-00
	588 / 01-03-2007	4692-00
	589 / 01-03-2007	4493-00
	590 / 01-03-2007	4794-00
	591 / 01-03-2007	4676-00
	592 / 01-03-2007	4448-00
	593 / 01-03-2007	4737-00
	594 / 01-03-2007	3590-00
	Total	35887-00

From the above details it would be seen that the prescribed limit of Rs. 15000/- up to the month of December-2006 and Rs. 20000/- for January-2007 onwards was not observed and the payment was made without obtaining the approval from the Finance Department, Govt. of NCT of Delhi, which tantamounts misuse of power and thus irregular expenditure.

It is worth mentioned here that a proposal for the purchase of new A/C car for the use of Dy.DG, NCC, was sent to Finance Department, Govt. of NCT of Delhi, for concurrence but this proposal was turned down by the Finance Department and hiring of a vehicle through tendering was conducted. It has however, been noticed from the file made available to audit that no tendering was done and vehicle was directly hired from M/s Dagar Motors, C-34, Block-1C, Phase-2, Pocket-2, Sector-7, Dwarka, New Delhi-75. Thus, the vehicle was hired without obtaining the competitive rates from other parties/contractors, which is in contravention of the instructions/approval of the Finance Department, Govt. of NCT of Delhi.

Reasons for non-observance of prescribed ceiling and hiring of the vehicle without tendering may be enquired and amount of the expenditure incurred in excess of prescribed limit may be ascertained from the Finance Department, Govt. of NCT of Delhi and compliance intimated to audit.

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PART - II

CURRENT REPORT

Para No. 04 (2007-2009) (17-09)

PARA No. 4 (2007-2009)

(4)

Para No. 01

(Ref. Mem. No. 4 Dated: 12/05/09)

Para No. 04 (2007-2009)  
Subject: Hiring of Vehicle

frequency

During checking of bills regarding hiring of vehicle for DBG during the year 2007-09 it was observed that vehicle was hired against single quotation/direct for M/S Deepak Travels as quotation/competitive statements/terms & conditions/rates were not made available to audit.

In the absence of any record of the expenditure incurred under such head should be got regularized from the competent authority.

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18/11/2022  
D.A.

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Para No. 05  
Para No. 05  
(2009-2010)

Sub: Hiring of vehicle.

Para No. 05 (2009-2010)

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The Department of NOC sent a proposal of hiring of vehicle to Finance Department, GNCTD on 1.05.09 which was approved by the Finance Department for the financial year 2009-10 subject to fulfillment of all codal formalities. The total estimated cost for whole of the year was more than 3.0 lakhs.

The file is silent regarding the award of order to M/s. Narender Tourist for the year 2009-10. The records regarding calling of quotations, comparative statement etc., were not produced to the audit. In the absence of which the audit observes that the order was given directly to M/s. Narender Tourist without observing the codal formalities as directed by the Finance Department before sanctioning the proposal of Hiring of Vehicle. The reason of the same may be elucidated to audit.

Para No. 06  
(2009-2010)  
Para No. 06  
Para No. 06

Para No. 06 (2009-2010) Para No. 06 (2009-2010)

Para No. 03 (Ref. Memo No.- 08 dated:-17/05/10)

Sub: Irregular Payment of Rs. 10,000 on vehicle No. DL1SM-4720

As per the procedure of hiring of govt. Vehicle, these are first sent to Technical Officer for the carrying out of required work, after receiving the recommendation from T.O. the vehicles are sent to authorised approved workshops for repairing. After Repairing the vehicles, the bill/invoice alongwith vehicle send to T.O. for verification of work and bill amount.

During the scrutiny of file of vehicle No. DL1SM 4720, motorcycle, it was found that the vehicle was sent to T.O. on 06.05.08 for some work and at the advice of T.O. the vehicle was sent to DTC for proper inspection. At the recommendation of DTC, officials the vehicle was sent to m/s ESS KAY Agencies 747, Karol Bagh for work. A bill (CR-115/17.06.08) was received from the workshop and paid by the deptt, without the verification of work and bill amount from the TO/DTC concerned. Hence spending of Rs. 10,000 on Motorcycle without its verification from any technical experts seems irregular, which may be clarified

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Para No. 07 (2009-2010)

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PARAM 07 (2009-2010)

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Para No. 04

Para No. 04 (Ref. Memo No. 04 dated 11.05.10)

Sub: Wasteful expenditure of Rs. 1520/-

Para No. 07

Item-wise rates were called by the NCC for the AMC of Computers, Printers & UPS from the IT approved firms on 01/05/2009. Four No. of firms responded and a comparative statement was made. M/s. Computer Clinic was awarded the AMC on consolidated ground for a sum of Rs. 14,780/- including the service Tax. Further, the scrutiny of the concerned file it revealed that rates of M/s Avcom Network Technologies for one Printer, and 4 UPS were the lowest. If the Department had awarded the AMC to M/s. Avcom Network Technologies for one printer and 4 UPS then the Department could save Rs. 1520/- of the government. Not awarding the AMC to the lowest firm is the violation of the CVC guidelines, its reasons may be elucidated to the audit.

Para No. 05

Para No. 05 (Ref. Memo No. dated )

Sub :- Non production of records

The following records/informations were not produced to the audit

1. History Sheet of the vehicle No. DLISM 4720
2. Old parts (changed) Register.
3. No. of vehicle lying with NCC
4. The Log Book of the Vehicle No. DLISM 4720.
5. Spouse information.

Taken into account  
of work incurred  
by  
19/11/2022

(GITA SHARMA)  
IAO

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~~Para No. 08 (2012-2013)~~  
~~Para No. 08 (2012-2013)~~  
~~Para No. 08 (2012-2013)~~  
~~Para No. 09~~  
 Para-01  
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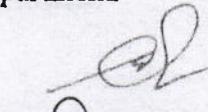
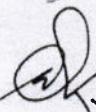
Audit Memo No. - 09  
Dated :- 18<sup>th</sup> June 2013

**Sub: Irregular expenditure of Rs. 75,682/- towards procurement of office furniture without concurrence of finance department during 2012-13.**  
 (Ref.:- File no. -F-13(20)/98-99/AO.NCC (Store))

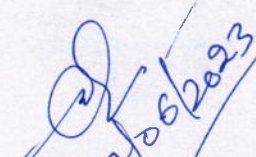
While scrutiny the file bearing no. F-13(20)/98-99/AO-NCC (Store) during the test audit, it revealed that N.C.C. Deptt. had purchased 21 nos. of office chair-cane seat (with handle) without concurrence of finance department.

As per guidelines issued by the Finance Department concurrence of finance department is required to relax the economy ban on purchase of furniture items but the same is not obtained in the instant case.

Reason for above irregularity be elucidated to the audit and all expenditure be got regularized from the finance department.

  
  
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PARA No. 9 (2012-2013)

Para No. 09 (2012/34/c)

Para 2

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Audit Memo No.-12  
Dated:-19/06/2013

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Para No. 09 (2012-2013)

**Sub.- Short deduction of Income Tax amounting to Rs. 38,842/-**

During the course of test check of Income-Tax calculation sheets as-well-as PBR for the period 2012-13, it has been observed that the N.C.C. Deptt. has short deducted & deposited Income-tax. Calculation of some cases has been worked out as under:-

(1) Sh. Satish Kumar, Admn. Officer :-

Particulars	Actual figures as per PBR (in Rs.)	Figures taken in calculation-sheet/Form-16 (in Rs.)	Short Deduction (in Rs.)
Gross Salary	8,42,388/-	7,69,444/-	72,944/-
Less:-Tpt All.	9,600/-	9,600/-	—
Total salary	8,32,788/-	7,59,844/-	72,944/-
Less:-HRA rebate	Nil	98,796/- ###	(+)98,796/- ###
Less:- Rebate U/S 80C & 80(D)	(-)1,03,900/-	(-)1,03,900/-	
Taxable Income	7,28,888/-	5,57,150/-	1,71,740/-
Income-Tax:-			
Upto Rs. 2,00,000/-	Nil	Nil	Nil
Upto Rs. 5,00,000/-	30,000/-	30,000/-	Nil
Upto Rs. 7,28,888/	45,778/-	11,430/-	34,348/-
Total Income Tax	75,778/-	41,430/-	34,348/-
Add:-Edn.Cess @3%	2,273/-	1,243/-	1,030/-
Total Income Tax	78,051/-	42,673/-	35,378/-
			(Income-Tax Recoverable)

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### (Note) :- Irregular HRA rebate amounting to Rs. 98,796/- was allowed without production of documentary evidence.

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16(2) Sh. Manjeet Singh, UDC :-

Particulars	Actual figures as per PBR (in Rs.)	Figures taken in calculation-sheet/Form-16 (in Rs.)	Short Deduction (in Rs.)
Gross Salary	3,47,361/-	3,20,946/-	26,415/-
Less:- Tpt All.	9,600/-	9,600/-	---
Total salary	3,37,761/-	3,11,346/-	26,415/-
Less:- Rebate U/S 80C & 80(D)	(-)1,01,500/-	(-)1,01,500/-	---
Taxable Income	2,36,261/-	2,09,850/-	26,415/-
Income-Tax:-			
Upto Rs. 2,00,000/-	Nil	Nil	
Upto Rs. 2,36,260/-	3,626/-	985	2,641/-
Total Income Tax	3,626/-	985	2,641/-
Add:- Edn. Cess @3%	109/-	30	79/-
Total Income Tax	3,735/-	1015	2,720/-
			(Income-Tax Recoverable)

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~~Para No. 10~~ → ~~Para No. 10 (2012-13)~~  
~~PARA No. 10 (2012-2013)~~

Para No. 10 (2012-2013)  
Para-3

~~10.19~~ → ~~10.19 H-1~~

Audit Memo No.-14  
Dated:-20/06/2013

Sub.- Short-comings in reimbursement of LTC & Recovery amounting to Rs. 3,969/- (Rs. 219 + Rs. 3,750/-).

During the test check of LTC claims various shortcomings are noticed:-


(1) Non- Refund of unutilized amount of LTC Advance :-


Rule-15,GID(6) of LTC Rules provides that " If the condition laid down in the sanction are not complied with; or if the rules for granting advances for LTC have been violated, the Head of Office should charge penal interest i.e. 2 % above the rate of interest allowed by Government on Provident Fund balances". During the test check of LTC claims of the O/o the NCC, Chabi -Ganj, Kashmere- Gate, Delhi for the period 2012-13, it was noticed that Sh. Satish Kumar, A.O. has drawn Excess LTC advance amounting to Rs. 49,521/- i.e. 90% off (Rs. 25,797\*2+12000\*2/7) on 22.06.2012 & deposited vide cheque dated 02/07/2012, which was encashed on 07/07/2012. The advance was drawn for 07 persons, while journey was performed by 05 persons. Hence penal interest amounting to Rs. 219/- (@ 10.6 % on Rs. 49,521/- for 15 days) needs to be recovered from the concerned officer after due verification under intimation to audit.

(2) Non Submission of proof of journey from Bagdogra Airport to Gangtok :-

Sh. Satish Kumar, A.O. has been reimbursed LTC claim from Delhi to Gangtok & Back vide LTC Bill no. 60 dated 24<sup>th</sup> July 2012. But documentary evidence in support to journey from Bagdogra Airport to Gangtok is not produced to Audit. Hence an overpayment amounting to Rs. 3,750/- (Rs. 1,875 \* 2) needs to be recovered from the concerned officer after due verification.

Reasons for such a lapse may be elucidated to Audit & recovery amounting to Rs. 3,969/- may be made from the concerned officer after due verification under intimation to Audit.

  
30/11/2022

  
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Audit Memo No.-11  
Dated:-19/06/2013

Sub.:- Irregularities in Imprest /Permanent Cash-Advance.

During the test check of imprest records, following irregularities were noticed:-

(1) Non maintenance of stipulated register of Permanent Advance:-

Imprest has been regularly drawn by the N.C.C., Chabi Ganj, Delhi, whereas the mandatory 'Register of Permanent Advances' is not maintained in the format of CAM-61 as stipulated in CAM-10.12.2.

(2) Irregular use of imprest money :-

As per Rule 291 of GFR-2005, 'Permanent Advance or Imprest is granted for meeting day-to-day contingent and emergent expenditures', whereas, it is noticed that contrary to the above guidelines, Imprest money had been utilized for non-emergent purposes as well. Few instances are given below:-

S. N.	Bill No., date & Amt.	Sub Vr. No.	Amt. (Rs.)	Name of vendor	Particulars of Amt.
1	CB-200, 15.03.13	261	340/-	Padam chand Jain, Sadar Bazar, Delhi.	Vinod Sauce Pan (Tea Pan)
		262	210/-	Mahesh, Nabi Karim, New Delhi	One set of Tea cup & plates.
		263	2,450/-	Khanna Sales Corp., Sadar Bazar, Delhi	One Bajaj Induction plate.

Since the above expenditures were of routine nature & payment could be drawn on fully vouched Contingent Bills..

(3) Other General Irregularities :-

- No proof of observance of coidal formalities as per Rule -145 of GFR-2005.
- Various vouchers were not raised in the name of HOD. Instead cash (or blank) recorded.
- Purchases made through dealers not registered in Trade & Taxes Deptt., GNCT of Delhi.
- Paid & cancelled certificate is not recorded on the Bills/Vouchers.

Reasons for adoption of such irregular practice may be elucidated to audit. Other cases may also be reviewed on the aforesaid lines under intimation to audit.

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(A) (B)

~~Para No. 12 (2013-16)~~

~~Para No. 15~~

~~Para No. 12~~

~~Para No. 14~~

**PART - II  
CURRENT AUDIT REPORT  
(01.04.2013 to 31.03.2016)**

Para No. 12  
(2013-16)

**PARA NO. 01  
(Ref. Memo No. 07)**

~~PARAM 12  
C 2013-2016~~

Sub:- Construction of NCC Bhawan at Sector -- 19, Rohini , Delhi.

The land for the construction of NCC Bhawan, at Rohini, Delhi measuring 6.79 acres allotted by the Delhi Development Authority on 27.03.1987 and physical possession was handed over to the department on 27.06.1988. As per the terms and conditions of the allotment, the construction of the NCC Bhawan has to be completed within three years. The department has incurred an amt of 1.26 crores approx. up to 93-94 for the purchase of land and its maintenance. PWD submitted preliminary estimate of 11.08 crore in the year 1992 for the construction of the NCC Bhawan having G+3 storey. However, due to frequent changes in the building plans and lackadaisical approach of department, the construction of the building could not be started till 2013 and the DDA cancelled allotment on 04.06.2013 resulting in the blockage of funds for the last 26 years.

Thereafter, on the intervention of the Hon'ble Lt. Governor, extension of time for construction of the NCC Building was granted up to 26th, June, 2016. The PWD, GNCTD prepared fresh estimate of 55.97 crores having G+4 storey confirming to MPD 2021. As per the information gathered, the construction of the building is under progress and the building is yet to be completed even after the lapse of 26 years i.e. after deducting three years required for the completion of building.

The audit is of the view that due to the lackadaisical approach of the department, the building plan had to be changed frequently by the PWD and the final plan approved by the concerned authorities in the year 2014 only which means a delay of 26 years for the approval of the building plan itself. The cost of the building was also increased many fold i.e. from the initial 11.08 crores to present estimate of 55.97 crores. In addition, the basic purpose of the construction of the separate building was to provide quality training to about 4000 NCC cadets of Delhi. However, for the last twenty six years, the benefit of quality training and infrastructure had been denied to these NCC cadets of Delhi every year.

Therefore, immediate steps may be taken to complete the construction of the building up to the date of intimation to audit.

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Para No. 13 (2016-17)

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Para No. 13 (2016-17)

PART- II  
CURRENT AUDIT REPORT  
(01.04.2016 to 31.03.2017)

PARA NO.1  
(Memo NO.7,8 & 10)

Sub.: Procurement of Stationery items and ink cartridges from Kendriya Bhandar.

During test check of available record for the year 2016-17, the purchase files were scrutinized and it was found that the stationery items and ink cartridges were procured by NCC(Hqr.) from Kendriya Bhandar without observing the codal formalities of GFR, 2005. In the year 2016-17, purchases of stationery items and ink cartridges from Kendriya Bhandar were made on two occasions vide Office Bill No. CB-130 dt. 29.11.16 and Bill No. CB-131 dt. 29.11.16 for Rs. 78235/- and Rs. 84635/- respectively.

Regarding the above purchases, the codal formalities as per Rule 146 of GFR 2005 were not observed whereas the amount of purchases exceeded Rs. 15000/- on each occasion. Rule 146 of GFR 2005 says that purchase of goods costing above Rs. 15000/- and upto Rs. 100000/- only on each occasion, may be made on the recommendation of a duly constituted purchase committee based on market survey and a certificate to be recorded in the prescribed format by the Committee as to the reasonableness of rate, quality and specifications as required under the provision of Rule 146 of GFR 2005.

Furthermore, the special dispensation to Kendriya Bhandar, NCCF & other multistate co-operative societies having majority share holding by the Central Government as per O.M. no. 14/12/94-Welfare (Vol.1) dated 5.7.2007, has not been extended beyond 31.03.2015 i.e. there shall be no special dispensation to these organizations w.e.f. 1.4.2015 vide OM No. 14/1/2009-Welfare issued by DoPT.

The purchases were made from directly from M/s Kendriya Bhandar without having the certification of a duly constituted purchase committee under Rule 146 of GFR 2005 and in violation of OM No. 14/1/2009-Welfare dt. 19/02/2015.

As the above purchases being irregular, therefore, the HOO is to get the above purchases regularized by the Finance Department.

(B) Sub.: Procurement of reflective vinyl Board from M/s. A. S. Enterprises.

On scrutiny of Purchase files, it has been observed that NCC had procured reflective vinyl Board from M/s. A.S. Enterprises after obtaining three quotations from vendors vide Bill No. CB-60 dt. 13/07/2016 amounting to Rs. 45336/-.

While scrutinizing the quotations, it was found that nobody had signed the quotations nor the committee had submitted their recommendations for procurement as per GFR-146 which is a violation of Rule-146 of GFR. The material was procured from M/s. A. S. Enterprises on two occasions (vide vender's bill No. 524 & 525 both dated 27.4.2016) without the recommendation of the Committee as per GFR-146 and their certificate as per GFR-146.

Hence, the above purchases being irregular therefore, the HOO is to get the above purchases regularized by the Finance Department

(C) Sub.: Violation of conditions of GFR-151 at the time of procuring furniture.

NCC (HQ) had obtained Administrative Approval of Rs.10.00 Lacs for procurement of furniture from Finance Department on 12.09.2015 subject to the condition that all the formalities as per GFR will be followed. The discrepancies observed are as under:-

The expenditure involved for procuring furniture was Rs. 359250/- (split off in two bills as Rs. 1,79,500/- (CB-30 dt. 19.5.2016) and Rs. 1,79,750/- (CB-31 dt. 19.5.2016) which was to be incurred as per Rule 151 of GFR 2005 and required e-tendering.

As per Rule 151 of GFR 2005 (Limited Tender Enquiry), when the estimated value of goods is upto Rs. 25.00 lacs, copies of the bidding document should be sent directly to the registered suppliers as referred to under Rule 142, by speed post/registered post/email Web based publicity should be given. The number of bidders should be more than three....But NCC (HQ) split off the expenditure in two bills (179500 & 179750) and did not observe the codal formalities as per GFR 151.

Hence, the above expenditure is irregular, therefore, the HOO is to get the said expenditure regularized by the Finance Department.

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**PART-II**  
**CURRENT REPORT**  
**2017-2018**

**PARA:-NIL**

**TAN No.1:- Service Book of Government Servants and non verification of Service from concerned PAO.( Memo No.05 dated 20.06.2018)**

As per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO. Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (Sh./Smt.)	DESIGNATION	Date of Appointment	No. Of Years
1	SASANKAN PILLAI N	AAO	13/06/1988	>18 Years
2.	NATHINI SINGH	PEON	05/01/1988	>18 Years
3.	RAJINDER SINGH	SCC	30/06/1991	>18 Years

Needful step should be taken for verification of services of above Govt. Employees from concerned PAO after due verification under intimation to audit.

**(B) Improper maintenance of S/Books:**

During the test check of Service Books, the following shortcomings have been observed:

**(1) Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and signature obtained in token of his perusal. However it has been observed that the Service Book was shown to none of the official as there was no signature of official obtained in the Service Book.

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(2)

**(2) Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases. Moreover, there is no photograph pasted in the bio-data in the service books of most of the officials.

**(3) Incomplete leave accounts**

In a number of cases, the leave accounts are incomplete since long. Upto date credit of leave i.e. upto 3/2018 has not been entered in the Leave Accounts.

**(4) LACKING OF MANDATORY FORMS**

In a number of cases observed that no nominations (Rule-2 of GPF & form 1&8), family details (FORM-3) found in Service Book of employees.

Necessary steps should be taken to remove the same under intimation to audit.

**TAN No.02: Non-Adjustment of Advance.( Memo No.11 dated 27.06.2018)**

Rule 117 and 118 of the Receipts and Payment Rule, 1983 envisage that an Abstract Contingent (AC) advance should be adjusted within one month of its drawl by submission of detailed contingent bills. On failure of submission of detailed contingent bills in support of earlier AC advance, no further AC bill should be enchased.

On scrutiny of advance register/Pending Adjustment Bills of NCC Department. It has been found that the following advance still pending for adjustment.

**1DGBN (Gr.HQ B)**

S.N.	Date of advance sanction	Name of event	100% State Share	Total Amt of State Share	Total
1	17.10.2017	Obstacle Training Team of TSC Boys & Girls 2017-18	14396	14396	14396

**2DBN (Gr.HQ B)**

2	19.06.2017	Procurement of Track Suits for Delhi DTE Shooting Team in Inter DTE Shooting Competition- 2017 at Asansol	26465	26465	26465
3	06.07.2017	Procure of Shooting Kit for NCC Cadets of Inter DTE Shooting Competition 2017	707680	707680	707680

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**SDBN (Gr.HO B)**

5	19.02.2018	Printing of 'A' Certificate Exam Question Paper for the year 2018	5664	5664	5664
			Total		754205

The matter may be taken up with the respective units requesting them for early adjustment of the said advances within the period as prescribed limit of time. Similar other cases may also be reviewed and action may be taken accordingly under intimation to audit.

**TAN.03:- Bifurcation of Electricity bills among central/state Govt. offices. (Memo No.12 dated 27.06.2018)**

During the test check of payment of electricity bills made by NCC department, it has been observed that the department is paying the electricity bills of following offices occupied by NCC department:-

- (a) NCC Directorate (Central Govt.)
- (b) State office Chabi Ganj (State Govt.)
- (c) 2Delhi Girls Battalion, NCC (State Govt.)
- (d) 7Delhi Battalion NCC (State Govt.)
- (e) 1Delhi Armored Squadron NCC (State Govt.)

*Tan - bifurcation in current audit*

HOD has constituted a Board of members to decide the modalities of bearing electricity charges for the above mentioned offices functioning in NCC Bhawan. However the recommendation of the committee in this regard has not been produced to Audit. The State NCC department is paying electricity bills for the whole NCC Bhawan on interim basis since June 2017. Even after a lapse of one year, the department has not finalized the ratio of bifurcation of electricity charges occupied by the offices of NCC Dte. (Central Govt.) and State Govt. offices.

Moreover, the department has not provided the possession certificate of NCC Bhawan, Sector 19 Rohini Delhi 110089 which was built for Delhi Govt.

Necessary steps should be taken for book adjustment after under intimation to audit.

*07/05/2023*

*30/11/2022*

*Satish*  
**SATISH**  
IAO, Party No.XXVIII

Para No. 14 (2018-2020)

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Para No. 14

Para No. 14 (2018-2020)

**PARA NO. 08**

(Audit Memo No.14 Dated: 18.11.2020)

**Sub:-Irregular Expenditure amounting to Rs. 22351126.24/- towards the services of Security Guards/ Housekeeping in NCC, HQ**

During the scrutiny of file of outsource of Security Guards & Housekeeping for NCC Bhawan (File No. 5(9)AO-NCC/2017-2018 CD -043444027, it has been observed that NCC, HQ has sanctioned amount of Rs. 22351126.24/-(approx.) towards Security Guards & Housekeeping services which details is given below :-

Sl No.	Name of the Firms	Period	Sanctioned Amount	Remarks
1.	Falcon Force Pvt. Ltd.	2.12.2018 to 1.12.2019 2.12.2019 to 30.06.2020	3885744.72 1966936(Aprox.)	Engagement of 19 security personal on contractual basis Extended up to 30.06.2020
2	ABP Travels & Facility Management Pvt. Ltd.	2.12.2018 to 1.12.2019 2.12.2019 to 30.06.2020	4908309.12 2484551(Aprox.)	Engagement of 11 housekeeping/sanitation personal on contractual basis Extended up to 30.06.2020
3.	Nips Services Pvt. Ltd.	01.07.2020 to 30.06.2021	4023398.20	Engagement of 19 security personal on contractual basis vide sanction order no F.6(15)AO-NCC./Admn.Vol.-12009/ 81- 12 dated 24.06.2020
4.	Kartikay Enterprises	01.07.2020 to 30.06.2021	5082187.20	Engagement of 19 security personal on contractual basis vide sanction order no F.6(15)AO-NCC./Admn.Vol.-12009/ 83- 12 dated 24.06.2020
	<b>Total</b>		<b>22351126.24</b>	

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07/06/2023



Whereas, as per Delegation of financial powers issued by Finance Department, Govt. Of NCT of Delhi O.M.No. F.8/3/2010-AC/usfa/41-44 dt. 12/03/2015 and F.20/08/2019/AC/JSfin/v2575-2674 dated 07.08.2019 approval of Administrative Secretary as well as Finance Department (at the first time with reference to the number of persons to be engaged on outsourced basis) is required for engagement of Security and Sanitation services on outsourced basis through private agencies.

The NCC department has send the proposal for engaging 19 Security Guards (Unskilled ) and 24 Sweeper (Unskilled) for newly constructed building for Department of NCC at Rohini Administrative Reforms Department, the AR Department has recommended with following observations :-

1. 19 Security Guards are recommended for engaging on outsource basis but Security Guards (Unskilled) up to 06 numbers out of 19, shall be engaged to the extent of vacancies in 06 sanctioned posts of Chowkidar for NCC Bhawan, Rohini
2. The proportionate ration of male and female Security Guards is required to be decided by administrative department/NCC department itself in light of functional requirement and other relevant aspects;
3. Sanitation staff shall be assessed by concerned Head of Department by using SFU Norms fixed for the purpose; and
4. Administrative Department is advised to ascertain the proportionate liability of Central Government and Govt. of NCT of Delhi in respect to the occupied/using Area.

The Finance Department has given the advised to Admn. Department that "to get the requisite posts of Security and Sanitation Staff be created on permanent basis for out sourcing".

The NCC Department has awarded the work to above mentioned vendors through GeM without the creation of requisite posts of Security and Sanitation staff on permanent basis for out sourcing staff.

As such, all expenditure amounting to Rs. 22351126.24/- incurred on this account for the period 12.12.2018 to till date should be got regularized through Finance Department and process the creation of permanent post for out sourcing. All other similar cases may also be reviewed at department level on the basis of above audit observation.

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07/05/2023

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**TAN NO. 01**  
( Audit Memo 05 Dated: 11.11.2020)

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

During the test check of the PBRs maintained by the NCC Department (HQ) Delhi for the Audit period 2018-2020, following irregularities have been noticed:-

1. GAR-18, Abstract of Pay bill is not prepared during the period 2018- 2020.

The HOO, NCC Department may be requested to take necessary steps to remove the above discrepancies in the Pay Bill Register and be shown to next audit.

  
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**TAN NO. 02**

( Audit Memo. 06 Dated: 12.11.2020)

**(A) Subject:-Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants.**

On perusal of Service Book of the staff of NCC Department (HQ), Delhi, it has been found that entry of Aadhaar Number has not been made in the Service Books of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T/Pr. AO/2017-26 dated 10/09/2015 e.g. Sh. Ashok Tyagi, ASO, Sh. Gaurav Kumar, Junior Assistant. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

**(B) Improper maintenance of Service Books:**

During the test check of Service Books, the following shortcomings have been observed:

**(1) Re-attestation of Bio-data:**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

**(2) Home Town**

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases e.g.

- (i) Sh. Gaurav Kumar, Junior Assistant
- (ii) Sh. Sonu Chaudhary, Junior Assistant
- (iii) Sh. Sumit Yadav, Junior Assistant

**(3) Photo not attested by HOO**

In some of the service books, the Photographs are not attested on the front page of the Service Book which should have been attested by Head of Office e.g.

- (i) Sh. Ashok Tyagi, ASO
- (ii) Sh. Gaurav Kumar, Junior Assistant
- (iii) Sh. Sonu Chaudhary, Junior Assistant
- (iv) Sh. Sumit Yadav, Junior Assistant

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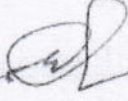
(B)

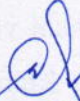
(4) Nomination Forms

The Nomination Forms in respect of some of the employees are not attached in the service book.

HOO is requested to take necessary steps to do the needful and the same may be shown to next audit.

  
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**TAN NO. 03**

(Audit Memo No. 13 Dated: 18.11.2020)

**Sub. : Improper maintenance of Stock Registers**

**(I) Issuance of Material without obtaining the initials**

Under Rule 209(ii) of the GFR 2017, in the case of issue of materials from stock for departmental use, manufacture, and sale etc., the Officer-in-charge of the stores shall see that an appropriate indent, in the prescribed form has been projected by the indenting officer. A written acknowledgement of the receipt of material issued shall be obtained from the indenting officer or his authorized representative at the time of issue of materials.

Scrutiny of the Consumable Stock Register reveals that Officer-in-charge is in practice of issuing most of the items without getting the initials of the recipient and store-keeper / officer in charge in the stock register who has received the material.

**(II) Improper maintenance of stock registers as required under GFR -211**

Under Rule 211 of GFR, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. Consumables such as office stationery, chemicals, maintenance spare parts etc. should be maintained according to the Form GFR -23.

But scrutiny of stock registers revealed that registers have not been maintained in the proper format as required in GFR-23, in the absence of which actual opening and closing balances could not be worked out.

**(III) Annual Physical Verification of Stock Registers and certificate to this effect are not maintained /issued**

Rule 213(2) of GFR 2017 provides for Physical Verification of all Consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account.

But scrutiny of stock registers revealed that annual physical verification has either not been carried out regularly or certificate is not recorded and duly signed by the HOO/DDO which is as per the above mentioned rule, mandatory during the audit period.

The certificate should be as follows:

**"Certified that all the items / articles / stock entered in this register have been physically checked / verified and found correct by me"**

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**(DEEPAK KUMAR SHARMA)**  
**INSPECTING AUDIT OFFICER**  
**AUDIT PARTY NO. XXIV**

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PART - II

2020-21

CURRENT AUDIT REPORT ( 2018-2020)

PARA NO. 01

(Audit Memo No-06 Dated: 04.04.2022)

**Sub: - Non-recovery of license fee of Rs. 8.01 crore for accommodation provided to Central Government Office**

The Government periodically prescribed the rate of license fee to be charged from various agencies in lieu of the space provided. In consonance of this policy, Directorate of Estates (DoE) issued the OM No. 12036/1/2016-pol.III dated 11-04-2017, specifying the amount of license fee recoverable from Ministries/Departments and other eligible office which have been provided office space, under General Pool accommodation. The recommendation of Expenditure Management Commission in the report of September 2015 for rationalization and optimum utilization of office space and prescribing a single rate of license fee to be recovered from Ministries/ Departments and other eligible office which have been provided office space under General Pool Accommodation(GPOA) have been considered in this Directorate and it has been decided to recover licence fee from all eligible offices, which are operating from GPOA allotted by the Directorate of Estates, in all cities of the country as under:

Type of office building structure	Rate of single licence fee
Up to 4 storeys	Rs.29.00 per Sq. ft. per month
Above 4 storeys	Rs.36.00 per Sq. ft. per month

During the scrutiny of record, Audit revealed that NCC department, Delhi had provided an office space in the newly constructed NCC Bhawan, measuring 2875.71 sq.mt(30942.63 sq ft.) and 860sq.mt.(9253.60sqft.) semi-pucca constructed building in the NCC bhawan premises to the office of the NCC Directorate, Delhi which is under the control of Central Government. But from the shifting date i.e. June, 2017 to till date NCC has not recovered any license fee from NCC Directorate, Delhi. The license fee as per OM dated 11.04.2017, GNCTD works out to Rs. 8.79 crore as detailed below:

S. No.	Total area allotted (Sq. Mt)	Total area allotted (Sq. ft.)(II x10.76)	Period	Total months	Rate of license fee fixed by govt. (per sq.ft. per month) (in Rs.)	License fee recoverable (months x rate per month) (in Rs.)	Amt. recovered from Central Govt.	Amount to be recovered from Central Govt.
I	II	III	IV	V	VI	VII	VIII	IX
1.	2875.71	30942.63	June 2017 to March 2022	58	36	64608211.44	0	64608211.44

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2.	860.00	9253.60	June 2017 to March 2022	58	29	15564555.2	0	15564555.2
<b>Total</b>								<b>80172766.64</b>

It is observed from the above table that due to non-recovery of license fee from NCC, Directorate of office as per rates fixed by the Directorate of Estates, the NCC Department, Delhi incurred a loss of Rs. 80172766.64.

Further, it is also stated that due to lackadaisical approach of the NCC Department even after a lapse of more than 4 years of shifting, no MOU agreement has been signed between the NCC department, GNCTD and NCC Directorate (Central Government) for sharing of office space & semi-pucca two floor building.

NCC Department may take necessary steps to recover the outstanding license fee from NCC Directorate under intimation to Audit and also into a formal agreement with NCC Directorate for sharing of office space and other connected areas in the complex. The same observation has already been pointed out by the previous audit party vide PARA NO. 07(Reference Memo No. 11 dated 17.11.2020).

Set up of TA & PA in NCC  
 G. T. A. Audit Party  
 30/11/2022  
 07/05/2023

PARA NO. 02

(Audit Memo No-07

Dated: 05.04.2022)

Page No. 15

Page No. 15 (2020-2021)

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**Sub :- Irregularities in Outsourcing of services**

Test check of record pertains to Outsourced services reveals that Department had outsourced various services through different firms/agencies during the same financial year i.e. 2020-21 & made following payments during the period, as details given below:-

SN	CB No. & Date		Name of Firm /Agency	Details of Payment			Amount	
	No.	Date		Category	No. of workers	period	Gross (In Rs.)	Net (In Rs.)
1	6	15/4/2020	ABP Travel & Facility Centre	Sanitation	24	12/19 & 01/20	9,32,694/-	8,98,232/-
2	7	15/4/2020	Kartikay Enterprises	MIS	15	11/19 to 03/20	14,70,948/-	14,16,598/-
3	8	15/4/2020	Tarsem Lal Verma	Security Guard	18	02/20 & 03/20	7,10,798/-	6,84,535/-
4	9	15/4/2020	Falcon Fighters	Security Guard	19	03/20	7,03,124/-	6,77,145/-
5	13	13/5/2020	Kartikay Enterprises	Sanitation	15	09/19 to 03/20	20,80,040/-	20,03,184/-
6	18	01/06/2020	Tarsem Lal Verma	Security Guard	18	01/20 to 04/20	7,15,703/-	6,89,258/-
7	19	01/06/2020	Falcon Fighters	Security Guard	10	04/20	1,84,914/-	1,78,082/-
8	41	17/08/2020	Falcon Fighters	Security Guard	11	05/20	2,13,362/-	2,06,130/-
9	42	17/08/2020	Tarsem Lal Verma	Security Guard	18	05/20	3,69,577/-	3,57,155/-
10	46	02/09/2020	Falcon Fighters	Security Guard	11	06/20	2,08,836/-	2,01,744/-
11	58	30/09/2020	Kartikay Enterprises	MIS	15	07/20 & 08/20	5,94,217/-	5,74,073/-
			Tarsem Lal Verma	Security Guard	18	06/20 & 07/20	6,31,070/-	6,09,444/-
12	62	15/10/2020	Kartikay Enterprises	MIS	15	06/20	3,03,680/-	2,93,386/-
13	66	23/10/2020	NIP services Pvt. Ltd.	Security Guard	19	08/20	3,70,183/-	3,57,415/-
			Tarsem Lal Verma	Security Guard	15	08/20	2,63,675/-	2,53,738/-

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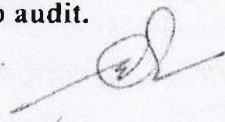



14	68	02/11/2020	TMS securities	Security Guard	18	09/20	3,66,471/-	3,54,049/-
15	70	09/11/2020	NIP services Pvt. Ltd	Security Guard	19	09/20	3,59,685/-	3,47,493/-
16	94	21/01/2021	ABP Travel & Facility Centre	Sanitation	24	05/20 & 06/20	9,21,838/-	8,90,590/-
			TMS securities	Security Guard	18	10/20	3,65,793/-	3,53,393/-
17	95	02/02/2021	Kartikay Enterprises	MTS	15	04/20 & 05/20	6,16,292/-	5,95,400/-
18	97	03/02/2021	Kartikay Enterprises	MTS	15	09/20 to 11/20	9,15,591/-	8,84,553/-
19	103	16/02/2021	Kartikay Enterprises	Sanitation	24	09/20 & 11/20	14,38,271/-	13,89,517/-

Department had outsourced various security services through Four different firms/agencies i.e. Tarsem Lal Verma, Falcon Fighters, NIP services Pvt. Ltd. & TMS securities. Simultaneously various Sanitation services are also outsourced through two different firms/agencies i.e. ABP Travel & Facility Centre & Kartikay Enterprises.

The above table reveals that the department had released payments to different agencies for hiring of different no. of outsourcing staff in the same month and for the same category of posts owing to possibility of double/thrice payments for the same work arises.

Hence, the department may check and ensure that the payments are not made repeatedly for same work, and if any excess payment is detected, the same may be recovered and deposited into Govt. fund under intimation to audit.

  
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**PARA No.03**

(Audit Memo. No. 08 Dated: 06.04.2022)

**Sub: Non-recovery of Rs. 60.74 lakh on electricity charges from Central Government.**

NCC Directorate, Delhi was transferred from Chabi ganj, Kashmere Gate to current premise situated in Rohini, Sector-19 on July, 2017, is an integrated complex of NCC(GNCTD) and NCC Hq (Central Government).

During the test check of payment of electricity bills made by NCC department, it has been observed that the department is paying the electricity bills of following offices occupied by NCC department:-

- (a) NCC Directorate (Central Govt.)
- (b) State office Chabi Ganj (State Govt.)
- (c) 2Delhi Girls Battalion NCC (State Govt.)
- (d) 7Delhi Battalion NCC (State Govt.)
- (e) 1Delhi Armed Squadron NCC (State Govt.)

The State NCC department is paying electricity bills for the whole NCC Bhawan on interim basis since July 2017. HOD has constituted a Board of members to decide the modalities of bearing electricity charges for the above mentioned offices functioning in NCC Bhawan.

On 27-11-2018, meeting was held in the presence of officer representing both Central Government and GNCTD for fixation of rent and allied charges for portion of NCC Bhawan, Rohini. In this meeting, it was agreed that the expenditure incurred on Electricity charges would be shared in the ratio of 20:80 by Central Government and GNCTD.

Scrutiny of Records revealed that since July 2017 to till date (Annexure -I enclosed), all expenditure incurred on Electricity charges was paid by the office of the 2, Delhi Girls BN, NCC, Rohini from the funds allotted by the GNCTD. As per information available to audit, for the period July 2017 to March, 2022, GNCTD has incurred Rs. 3,03,71,586/- on Electricity charges. Therefore, on the basis of minutes of meeting, NCC Directorate have to pay Rs. 60,74,318/- (20% of Rs.3,03,71,586) to GNCTD. Out of total outstanding amount due, only Rs.250000/- has been received from Central Government in October 2019 as per terms mentioned in minutes of meeting.

The higher authorities may look into the matter and necessary steps may be taken to recover the outstanding due amount to the tune of Rs. 60,74,318/- from NCC Directorate (Central Government) under intimation to audit. The same observation has already been pointed out by the previous audit party vide PARA NO. 06(Reference Memo No. 10 dated 17.11.2020).

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ANNEXURE -I

Details of amount paid towards Electricity Charges of NCC Bhawan, Rohini and Central Government

S.NO.	Period		Total Amount paid	Central share i.e. 20% of amount paid
	From	To		
1.	13/07/2017	12/08/2017	723920	144784
2.	13/08/2017	13/09/2017	408640	81728
3.	14/09/2017	13/10/2017	411150	82230
4.	14/10/2017	13/11/2017	783540	156708
5.	14/12/2017	15/01/2018	465240	93048
6.	16/01/2018	16/02/2018	463280	92656
7.	17/02/2018	13/03/2018	328020	65604
8.	14/03/2018	12/04/2018	277940	55588
9.	13/04/2018	15/05/2018	540710	108142
10.	16/05/2018	15/06/2018	691510	138302
11.	16/06/2018	16/07/2018	705000	141000
12.	17/07/2018	16/08/2018	637010	127402
13.	17/08/2018	14/09/2018	571690	114338
14.	15/09/2018	15/10/2018	455030	91006
15.	16/10/2018	14/11/2018	486210	97242
16.	15/11/2018	14/12/2018	477640	95528
17.	15/12/2018	14/01/2019	513680	102736
18.	15/01/2019	13/02/2019	475290	95058
19.	14/02/2019	13/03/2019	418820	83764
20.	14/03/2019	14/04/2019	394490	78898
21.	15/04/2019	14/05/2019	509540	101908
22.	13/05/2019	13/06/2019	705270	141054
23.	13/06/2019	13/07/2019	885820	177164
24.	13/07/2019	14/08/2019	785920	157184
25.	15/08/2019	13/09/2019	688730	137746
26.	13/09/2019	14/10/2019	527400	105480
27.	14/10/2019	13/11/2019	697790	139558

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28.	13/11/2019	13/12/2019	560690	112138
29.	13/12/2019	13/01/2020	592510	118502
30.	15/01/2020	12/02/2020	623780	124756
31.	13/02/2020	13/03/2020	570490	114098
32.	14/03/2020	12/04/2020	463313	92663
33.	13/04/2020	10/05/2020	418400	83680
34.	11/05/2020	10/06/2020	564920	112984
35.	11/06/2020	15/07/2020	648466	129693
36.	16/07/2020	14/08/2020	572414	114483
37.	15/08/2020	12/09/2020	548123	109625
38.	13/09/2020	13/10/2020	415330	83126
39.	14/10/2020	11/11/2020	448840	89768
40.	12/11/2020	13/12/2020	4989180	97836
41.	14/12/2020	13/01/2021	523380	115476
42.	14/01/2021	11/02/2021	678100	135620
43.	12/02/2021	14/03/2021	516460	103292
44.	15/03/2021	12/04/2021	409550	81910
45.	19/04/2021	12/05/2021	479470	95894
46.	13/05/2021	10/06/2021	474900	94980
47.	11/06/2021	12/07/2021	640810	128162
48.	13/07/2021	12/08/2021	632620	126524
49.	12/08/2021	13/09/2021	612330	122466
50.	13/09/2021	11/10/2021	600880	120176
51.	12/10/2021	11/11/2021	506700	101340
52.	12/11/2021	10/11/2021	470080	94016
53.	11/12/2021	12/01/2022	656620	131324
54.	13/01/2022	09/02/2022	677020	135404
55.	18/01/2022	10/03/2022	492630	98526
<b>Total</b>			<b>30371586</b>	<b>6074318</b>

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 SAO/Audit Party -24

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PARA NO. 04Pura No. 16  
Pura No. 16 (2020-2021)  
(Audit Memo No. 10 Dated: 08.04.2022)**Subject: Accumulation of unserviceable stores amounting to RS. 2,11,844/-**

During the test Audit of NCC, HQ for the period 2020-2021, it was observed that the unit had prepared a list of 07 condemned/unserviceable items lying in the unit having book value of Rs. 173858.60/- as per the list attached. On scrutiny of records and vouchers/information received from the department it was noticed that 08 no. of items are lying in obsolete condition for the last 7 to 14 years:-

S. No.	Type of Item	Make	Model/Mfg. date	Amount
1.	Desktop	Dell	01.09.2013	42456.60
2.	Desktop	Dell	23.02.2013	37376.00
3.	Desktop	Dell	Feb,2011	37376.60
4.	Desktop	Dell	28.02.2002	48650.00
5.	Printer	Samsung	Oct. 2010	Not provided
6.	Printer	HP1007	Aug,2010	8000
7.	Printer	Samsung	Oct,2010	Not provided
8.	Motorcycle(DL-1SM-4720)	Hero Honda	07.02.2020	37985.00
Total				2,11,844.00

Since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the unit, then the higher authorities may take necessary steps to condemn these items as per the prescribed procedure laid down in GFR,2017 as well as follow the guidelines of Finance Department, Govt. of NCT of Delhi.

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PARA NO. 05

(Audit Memo No-12

Dated: 11.04.2022)

Para No. 17

Para No. 17 (2020-2021)

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**Sub: Mis-utilization of Govt. funds & blockage of Govt. fund amounting to Rs.1,17,006/- on account of excess procurement of items lying unused since 2016-2017 onward.**

Test check of the records pertaining to Consumable store reveals that the department had made procurement in excess quantity without assessing the consumption pattern/demand. Items were not required in as much quantity as purchased, which could not be utilized even after 4 years of procurement. The department had misused the Govt. funds amounting to Rs.1,17,006/- as per the details given below:

S. No.	Name of item	Date of procurement	Opening Balance	Procurement		Unused	
				Quantity	Amount (In Rs.)	Quantity	Amount (In Rs.)
1.	Toner Toshiba E. Studio-207	06.06.2016 (2016-2017)	Nil	02	14326	02	14326
2.	Toner 12-A	18.03.2018 (2017-18)	Nil	04	7608	03	5706
3.	File cover	09.12.2019 (2019-2020)	Nil	1000.	18980	945	17936
4.	Uniball pen (Red)	24.04.2020	Nil	30	1650	30	1650
5.	A.4 paper	03.09.2020	33	70	15400	88	19360
6.	A.5 paper	03.09.2020	18	10	2800	26	7280
7.	Dettol liquid Hand wash	24.08.2020	Nil	30	3900	26	3380
8.	Dak Pad	03.09.2020	Nil	20	1500	20	1500
9.	Glass (Tumbler)	02.11.2020	Nil	36	2700	36	2700
10.	Face Mask	14.01.2021	250	1000	9930	1250	12413
11.	Hand Cleaner(Gel)	22.06.2020	Nil	50	11950	50	11950
12.	Hand Cleaner(Liquid)	13.07.2020 13.01.2021	45 25	25 25	12500 9500	25 40	17000 (7500+9500)
13.	Hand wash(Dispenser)	03.09.2020	Nil	20	1900	19	1805
<b>Total</b>							<b>117006</b>

HOO is requested to take necessary steps to remove the above discrepancies and procurement should be based on the average consumption of previous years and overstocking be avoided for optimum utilization of Govt. money.

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Para No. 18 Para No. 18 (2020-2021)

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PARA NO. 06

Audit Memo No-13 Dated: 11.04.2022)

Sub:- Irregular purchase of Hand cleaner amounts to Rs. 23,895/- without <sup>completion</sup> competition of codal formalities.

Test scrutiny of record reveals that department had procured 50 liter Hand cleaner amounts to Rs. 23,895/- from M/s Vest Enterprises, Mundka vide CB/10, dated 13/05/2020. Department had neither obtained approval of competent authority nor completed codal formalities as per GFR. Department may clarify the following:-

- Reasons for procurement through private vendor/firm instead of GeM portal
- Reasons for procurement without obtaining Administrative Approval of competent authority.
- Details of completion of codal formalities as per GFR(if any)
- Copy of supply order, as no such order is available on file as-well-as with contingent bill.
- Reasonability of rates ascertained or not

HOO is <sup>required</sup> ~~requested~~ to follow the purchase procedure after completing all the codal formalities as per GFR,2017 and the procurement be made through GeM portal as per Government guidelines.

The above irregular purchase needs to be regularized after obtaining ex-post facto approval from competent authority under intimation to audit.

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**PARA NO. 07**

(Audit Memo. No. 15 Dated- 12.04.2022)

**Subject:-Non-compliance of instructions of Central Govt. regarding UTGEIS and placing officers in higher Group.**

As per Central Govt. Employee Group Insurance scheme (CGEGIS) / Union Territories Group Insurance Scheme (UTGEIS), the rate of monthly subscription to the employees classified as Group 'A', 'B' and 'C' is required to be deducted as per details given below to get the appropriate insurance cover :-

Group to which the employee belongs	Rate of subscription (In Rs.)	Amount Of Insurance Cover (In Rs.)
A	120	120000
B	60	60000
C	30	30000

During the test check of pay bill registers for the period 2020-2021, it has been observed that the Department has not been deducting the UTGEIS contribution as per the above instructions and placing the following officers in higher Group as per the details given below:

S. No.	Name of the employee	Group	UTGEIS deducted (In Rs.)
1.	Sh. Lakhpat Ram Meena, Admn. Officer	B	120 (w.e.f 01.09.2020)
2.	Ms. Anita Kumar, Sr. PA	B	120
3.	Sh. Krishan Kant, Supdt.	B	120
4.	Sh. Ashok Tyagi, ASO	C	60

Non-compliance of Government instructions and placing the officers mentioned above in a higher group than their eligibility is a serious lapse on the part of department. Further, the above officers/officials are going to retire within one year as per their service record. It seems that the above deductions are being made for providing the undue retirement benefits to these officers/officials.

HOO is requested to take necessary steps to remove the above discrepancies under intimation to audit and ensure that such types of action is not repeated in future.

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PARA NO. 08  
(Audit Memo No. 14 dt.12.04.2022)

**Sub: - Non-Production of Records.**

The following records have not been produced before audit for the audit period 2020-2021.

- 1. Contingency Register

**2018-2020**

- 1. List of Unserviceable/Dead Stock Record.
- 2. Property Register

**2009-2010**

- 1. History Sheet of the Vehicle No. DL1SM 4720
- 2. Old Parts (change) Register
- 3. No. of Vehicle lying with NCC
- 4. The Log Book of the Vehicle No. DL1SM 4720
- 5. Spouse Information

The department may take necessary action to maintain the above records and be shown to next audit.

*Submitted in form of Court Audit Report.*

*07/05/2023*

*Geeta Girdhar*

*IAO / Audit Party - 24*

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(GEETA GIRDHAR)  
INSPECTING AUDIT OFFICER  
PARTY NO. XXIV

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**TAN NO. 01**

**(Audit Memo. No. 01**

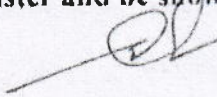
**Dated: 28.03.2022)**

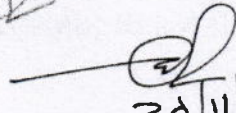
**Subject :- Improper maintenance of Pay Bill Registers.**

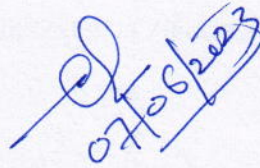
During the test check of the PBR maintained by the NCC Department (HQ) Delhi for the Audit period 2020-2021, following irregularities have been noticed:-

1. GAR-18, Abstract of Pay bill is not prepared during the period 2020-2021.
2. Each entry in the PBR should be signed by the DDO which has not been done for the audit period.
3. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
4. Cutting / Overwriting is strictly prohibited in the official record but it has been found to the contrary e.g. page no.-117,119,127.

**The HOO, NCC department is requested to take necessary steps to remove the above discrepancies in the Pay Bill Register and be shown to next audit.**



  
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AN NO. 02

(Audit Memo. No. 05 Dated: 01.04.2022)

(A) Improper maintenance of Service Books:

During the test check of Service Books, the following shortcomings have been observed:

(1) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

(2) Home Town

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases e.g.

- (i) Sh. Gaurav Kumar, Junior Assistant
- (ii) Sh. Sonu Chaudhary, Junior Assistant
- (iii) Sh. Sumit Yadav, Junior Assistant
- (iv) Sh. Sanket Saxena, Junior Assistant

(3) Photo not attested by HOO

In some of the service books, the Photographs are not attested on the front page of the Service Book which should have been attested by Head of Office e.g.

- (i) Sh. Ashok Tyagi, ASO
- (ii) Sh. Gaurav Kumar, Junior Assistant
- (iii) Sh. Sonu Chaudhary, Junior Assistant
- (iv) Sh. Sumit Yadav, Junior Assistant
- (v) Sh. Om Praksh, Sr. Assistant
- (vi) Sh. Vasu Singh, Junior Assistant

(4) Leave Record

Leave record has not been signed by the competent authority in some of the service books.

(B) Verification and communication of qualifying service after 18 years of service or 5 years before retirement:

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of Staff whose retirement is within 5 years and completed 18 years of service

S. NO.	Name & Design. Of the officer (Sh/Smt.....)	DOB	Date of Appointment	Date of Retirement

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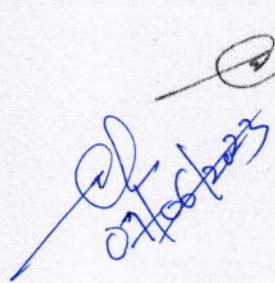
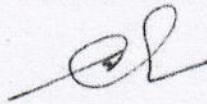
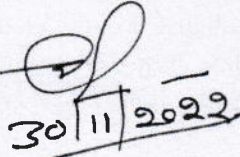
1.	Harmeet Kaur, Sr. Asstt.	16.07.1965	27.01.1987	31.07.2025
2.	Nathni Singh, Pcon	07.08.1963	05.01.1988	31.08.2023

(C) **CGEGI Scheme**

SR-199, GIO(8) stipulates that sufficient number of Form No. 13 will be pasted in service book and the entries for recoveries, etc. made every year in the month of January. Head of office will record a certificate in Column 7 in the following form.

“Subscription at the rate of Rs. ----- appropriate to Group---- of the scheme recovered from pay and allowance for the period from January----- to December-----”.

The HOO, NCC department is requested to take necessary steps to do the needful and be shown to next audit.

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**TAN NO. 03**

(Audit Memo No. 09

Dated: 07.03.2022)

**Sub. : Improper maintenance of Stock Registers**

**(I) Issuance of Material without obtaining the initials**

Under Rule 209(ii) of the GFR 2017, in the case of issue of materials from stock for departmental use, manufacture, and sale etc., the Officer-in-charge of the stores shall see that an appropriate indent, in the prescribed form has been projected by the indenting officer. A written acknowledgement of the receipt of material issued shall be obtained from the indenting officer or his authorized representative at the time of issue of materials.

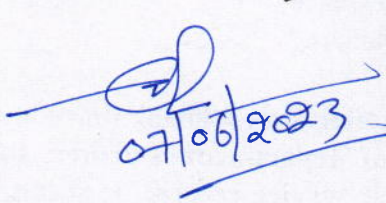
Scrutiny of the Consumable Stock Register reveals that Officer-in-charge is in practice of issuing most of the items without getting the initials of the recipient and store-keeper /officer in charge in the stock register who has received the material.

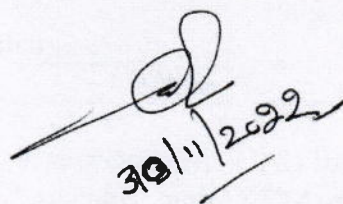
**(II) Relevant columns such as Balance, Issue, Manner of disposal, etc. have not been filled up properly** In Consumable & Non-Consumable Stock Registers, all the columns have not been filled up at various pages eg. Page No. 21, 29 and 49 of Non-Consumable Register. In Consumable Stock Register, the Recipients and Storekeeper/Officer-in charge(Column No. 13 & 14) have not signed at any of the page which is irregular.

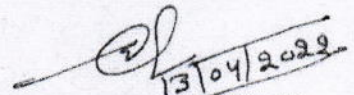
**(III)** In Non-Consumable Register, at Page No. 21, 29 and 49, various articles/items received without signature of competent authority.

**(IV)** Cutting/overwriting / use of fluid is strictly prohibited and should be attested by the HOO but has been found to the contrary e.g. page no. 38 of Non-Consumable Stock Register.

The HOO, NCC department is requested to take necessary steps to do the needful and be shown to next audit.

  
07/06/2023

  
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13/04/2022  
**(GEETA GIRDHAR)**  
**INSPECTING AUDIT OFFICER**  
**PARTY NO. XXIV**

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**PART - II**

**CURRENT AUDIT REPORT ( 2021-2022)**

**PARA NO. 01**

(Audit Memo No.02 Dated: 24-11-2022)

**Sub:- Recovery amounting to Rs.5890/- on account of reimbursement of mobile charges by the non-entitled officers.**

As per the GAD's Circular No.F.21/201/GAD/CT/Tel/2967 dated 13.09.2013 issued by Deputy Secretary(GAD), The revised ceilings for reimbursement of monthly mobile call charges will be as under:

Sl. No.	Designation	Maximum monthly mobile charges
1.	Chief Minister	Rs.7000/-
2.	Ministers/C.S.	Rs.6000/-
3.	Pr. Secretary to CM	Rs.5000/-
4.	Pr. Secretaries	Rs.2500/-
5.	Secretaries/Spl/ Secretaries	Rs.2000/-
6.	Addl. Secy. To CM	Rs.3000/-
7.	Addl. Secretaries	Rs.1500/-
8.	Pvt. Secretary to CM	Rs.5000/-

**'In case of non-entitled officers(i.e. other than above categories), the cost of mobile phones and reimbursement of monthly call charges will be decided on the case to case basis keeping in view their functional requirement and in consultation with GAD and concurrence of F.D.'**

During the scrutiny of records of NCC, HQ, it has been revealed that Sh. L. R. Meena, Admn. Officer has claimed reimbursement of mobile bills for the period as per details given below:

Sl. No.	Period	Bill No./dated	Amount	Sanction order No.
1.	March,2021 to Aug,2021	CB-66/04.10.2021	5890/-	F.9(Misc.)/AO-NCC/2007-08/712-714 dated23.09.2021
<b>Total</b>			<b>5890/-</b>	

In view of the above mentioned circular of GAD, the concurrence of F.D. has not been mentioned in the sanction orders issued by NCC(Admn. Branch).

**Non-compliance of Government instructions and placing the officers mentioned above in a higher group than their eligibility is a serious lapse on the part of department. Further, the above officers/officials are going to retire within one year as per their service record. It seems that the above deductions are being made for providing the undue retirement benefits to these officers/officials.**

**HOO is requested to take necessary steps to remove the above discrepancies under intimation to audit and ensure that such types of action is not repeated in future.**

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**PARA NO. 02**

(Audit Memo No-03)

Dated: 24.11.2022)

**Sub: - Non-recovery of license fee of Rs. 8.98 crore for accommodation provided to Central Government Office**

The Government periodically prescribed the rate of license fee to be charged from various agencies in lieu of the space provided. In consonance of this policy, Directorate of Estates (DoE) issued the OM No. 12036/1/2016-pol.III dated 11-04-2017, specifying the amount of license fee recoverable from Ministries/Departments and other eligible office which have been provided office space, under General Pool accommodation. The recommendation of Expenditure Management Commission in the report of September 2015 for rationalization and optimum utilization of office space and prescribing a single rate of license fee to be recovered from Ministries/ Departments and other eligible office which have been provided office space under General Pool Accommodation (GPOA) have been considered in this Directorate and it has been decided to recover licence fee from all eligible offices, which are operating from GPOA allotted by the Directorate of Estates, in all cities of the country as under:

Type of office building structure	Rate of single licence fee
Up to 4 storeys	Rs.29.00 per Sq. ft. per month
Above 4 storeys	Rs.36.00 per Sq. ft. per month

During the scrutiny of record, Audit revealed that NCC department, Delhi had provided an office space in the newly constructed NCC Bhawan, measuring 2875.71 sq.mt(30942.63 sq ft.) and 860sq.mt.(9253.60sqft.) semi-pucca constructed building in the NCC bhawan premises to the office of the NCC Directorate, Delhi which is under the control of Central Government. But from the shifting date i.e. June, 2017 to till date NCC has not recovered any license fee from NCC Directorate, Delhi. The license fee as per OM dated 11.04.2017, GNCTD works out to Rs. 8.98 crore as detailed below:

S. No.	Total area allotted (Sq. Mt)	Total area allotted (Sq. ft.) (II x10.76)	Period	Total month	Rate of license fee fixed by govt. (per sq.ft. per month) (in Rs.)	License fee recoverable (months x rate per month) (in Rs.)	Amt. recovered from Central Govt.	Amount to be recovered from Central Govt.
I	II	III	IV	V	VI	VII	VIII	IX
1.	2875.71	30942.63	June 2017 to Oct 2022	65	36	72405754.2	0	72405754.2
2.	860.00	9253.60	June 2017 to Oct	65	29	17443036.0	0	17443036.0

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			2022					
<b>Total</b>								<b>89848790.2</b>

It is observed from the above table that due to non-recovery of license fee from NCC, Directorate of office as per rates fixed by the Directorate of Estates, the NCC Department, Delhi incurred a loss of Rs. **89848790.2**.

Further, it is also stated that due to lackadaisical approach of the NCC Department even after a lapse of more than 5 years of shifting, no MOU/agreement has been signed between the NCC department, GNCTD and NCC Directorate (Central Government) for sharing of office space & semi-pucca two floor building.

**NCC Department may take necessary steps to recover the outstanding license fee from NCC Directorate under intimation to Audit and also into a formal agreement with NCC Directorate for sharing of office space and other connected areas in the complex.**

*Sattler & Taha*  
*07/06/2023*  
*IA-2 / Audit Party*  
*30/11/2022*  
*07/06/2023*



26/C

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**PARA NO. 03**

(Audit Memo. No. 04

Dated: 28.11.2022)

**Sub: Non-recovery of Rs. 72.77 lakh from Central Government.**

NCC Directorate, Delhi was transferred from Chabi ganj, Kashmere Gate to current premise situated in Rohini, Sector-19 on July, 2017, is an integrated complex of NCC(GNCTD) and NCC Hq (Central Government).

During the test check of payment of electricity bills made by NCC department, it has been observed that the department is paying the electricity bills of following offices occupied by NCC department:-

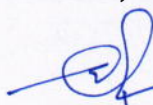
- (a) NCC Directorate (Central Govt.)
- (b) State office Chabi Ganj (State Govt.)
- (c) 2Delhi Girls Battalion NCC (State Govt.)
- (d) 7Delhi Battalion NCC (State Govt.)
- (e) 1Delhi Armed Squadron NCC (State Govt.)

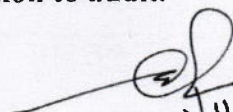
The State NCC department is paying electricity bills for the whole NCC Bhawan on interim basis since July 2017. HOD has constituted a Board of members to decide the modalities of bearing electricity charges for the above mentioned offices functioning in NCC Bhawan.

On 27-11-2018, meeting was held in the presence of officer representing both Central Government and GNCTD for fixation of rent and allied charges for portion of NCC Bhawan, Rohini. In this meeting, it was agreed that the expenditure incurred on Electricity charges would be shared in the ratio of 20:80 by Central Government and GNCTD.

Scrutiny of Records revealed that since July 2017 to till date (Annexure -I enclosed), all expenditure incurred on Electricity charges was paid by the office of the 2, Delhi Girls BN, NCC, Rohini from the funds allotted by the GNCTD. As per information available to audit, for the period July 2017 to Nov, 2022, GNCTD has incurred Rs. 3,63,86,616/- on Electricity charges. Therefore, on the basis of minutes of meeting, NCC Directorate have to pay Rs. 72,77,323/- (20% of Rs.3,63,86,616/-) to GNCTD. Out of total outstanding amount due, only Rs.250000/- has been received from Central Government in October 2019 as per terms mentioned in minutes of meeting.

**The higher authorities may look into the matter and necessary steps may be taken to recover the outstanding due amount to the tune of Rs.72,77,324/- from NCC Directorate (Central Government) under intimation to audit.**

  
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**ANNEXURE -I**

**Details of amount paid towards Electricity Charges of NCC Bhawan, Rohini and Central Government**

S.NO.	Period		Total Amount paid	Central share i.e. 20% of amount paid
	From	To		
1.	13/07/2017	12/08/2017	723920	144784
2.	13/08/2017	13/09/2017	408640	81728
3.	14/09/2017	13/10/2017	411150	82230
4.	14/10/2017	13/11/2017	783540	156708
5.	14/12/2017	15/01/2018	465240	93048
6.	16/01/2018	16/02/2018	463280	92656
7.	17/02/2018	13/03/2018	328020	65604
8.	14/03/2018	12/04/2018	277940	55588
9.	13/04/2018	15/05/2018	540710	108142
10.	16/05/2018	15/06/2018	691510	138302
11.	16/06/2018	16/07/2018	705000	141000
12.	17/07/2018	16/08/2018	637010	127402
13.	17/08/2018	14/09/2018	571690	114338
14.	15/09/2018	15/10/2018	455030	91006
15.	16/10/2018	14/11/2018	486210	97242
16.	15/11/2018	14/12/2018	477640	95528
17.	15/12/2018	14/01/2019	513680	102736
18.	15/01/2019	13/02/2019	475290	95058
19.	14/02/2019	13/03/2019	418820	83764
20.	14/03/2019	14/04/2019	394490	78898
21.	15/04/2019	14/05/2019	509540	101908
22.	13/05/2019	13/06/2019	705270	141054
23.	13/06/2019	13/07/2019	885820	177164
24.	13/07/2019	14/08/2019	785920	157184
25.	15/08/2019	13/09/2019	688730	137746
26.	13/09/2019	14/10/2019	527400	105480
27.	14/10/2019	13/11/2019	697790	139558
28.	13/11/2019	13/12/2019	560690	112138
29.	13/12/2019	13/01/2020	592510	118502

24/c

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30.	15/01/2020	12/02/2020	623780	124756
31.	13/02/2020	13/03/2020	570490	114098
32.	14/03/2020	12/04/2020	463313	92663
33.	13/04/2020	10/05/2020	418400	83680
34.	11/05/2020	10/06/2020	564920	112984
35.	11/06/2020	15/07/2020	648466	129693
36.	16/07/2020	14/08/2020	572414	114483
37.	15/08/2020	12/09/2020	548123	109625
38.	13/09/2020	13/10/2020	415630	83126
39.	14/10/2020	11/11/2020	448840	89768
40.	12/11/2020	13/12/2020	489180	97836
41.	14/12/2020	13/01/2021	577380	115476
42.	14/01/2021	11/02/2021	678100	135620
43.	12/02/2021	14/03/2021	516460	103292
44.	15/03/2021	12/04/2021	409550	81910
45.	13/04/2021	12/05/2021	479470	95894
46.	13/05/2021	10/06/2021	474900	94980
47.	11/06/2021	12/07/2021	640810	128162
48.	13/07/2021	12/08/2021	632620	126524
49.	12/08/2021	13/09/2021	612330	122466
50.	13/09/2021	11/10/2021	600880	120176
51.	12/10/2021	11/11/2021	506700	101340
52.	12/11/2021	10/11/2021	470080	94016
53.	11/12/2021	12/01/2022	656620	131324
54.	13/01/2022	09/02/2022	677020	135404
55.	18/01/2022	10/03/2022	492630	98526
56.	12/03/2022	11/04/2022	448880	89776
57.	12/04/2022	11/05/2022	610000	122000
58.	12/05/2022	12/06/2022	921560	184312
59.	13/06/2022	11/07/2022	953500	190700
60.	12/07/2022	10/08/2022	843230	168646
61.	11/08/2022	12/09/2022	957420	191484
62.	13/09/2022	10/10/2022	747730	149546
63.	11/10/2022	10/11/2022	532710	106542
Total			36386616	7277324

07/06/2023

Total

36386616

7277324

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Pur No. 19 (2021-2022)

**PARA NO. 04**

(Audit Memo No.05 Dated: 28/11/2022)

**Sub.:- Irregularities in procurement- Undue favor to vendor & recovery amounts to Rs. 81,825/-**

**Ref.:- F-6(2)/Pur-GeM/AO-NCC/2017-18**

Test check of the record pertains to procurement files & contingent bills reveals that Department had to procure 15 Nos. of HP 88A Black Original Laserjet Toner Cartridge hp& 10 Nos. HP30A Black Laserjet Toner Cartridge CF230A through GeM Portal @ Rs. 3855/-&RS. 3,816/- respectively(as details available on file).But department had actually procured compatible Cartridge at the rate of original cartridge from M/sVERVE INDIA, & Make payment amounts to Rs. 95,750/- as details given below:-

- VERVE INDIA Compatible Cartridge Tonner CC388A:- Rs. 57,750/-  
(15 nos. @ Rs. 3850/-)-Catalogue not verified by OEM
- BHAGWATI compatible Cartridge CF230:- Rs. 38,000/-  
(10 nos. @ Rs. 3800/-)- Catalogue & Re-seller not verified by OEM

Procurement of Compatible Cartridge at the rate of Original Cartridge is a lapse on the part of department, as compatible cartridge are available in market @ Rs/ 429/-(88A/388A for HpLaserjet) &Rs. 749/-(30A/CF 230 for Hp) In such a way Department had given un-due benefit to vendor i.e. M/sVERVE INDIA& make excess payment amounts toRs. 81,825/-, as details given below:-

Name of item procured	Actual Payment made to Vendor			Admissible Payment			Excess Payment/ Recovery (In Rs.)
	No. of unit	Rate (In Rs.)	Total Amt. paid (In Rs.)	No. of unit	Rate (In Rs.)	Total Amt. admissible (In Rs.)	
VERVE INDIA Compatible Cartridge Tonner CC388A	15	3,850/-	57,750/-	15	429/-	6,435/-	51,315/-
BHAGWATI compatible Cartridge CF230:-	10	3,800/-	38,000/-	10	749/-	7,490/-	30,510/-
<b>Total</b>			<b>95,750/-</b>			<b>13,925/-</b>	<b>81,825/-</b>

The above table reveals that Department had made excess payment amounts to Rs. 81,825/- to Vendors i.e. M/sVERVE INDIA, is a lapse on the part of Department. Apart from the above, codal formalities as per GFR-2017 is also ignored by the department. The entire excess payment i.e. Rs. 81,825/-needs to be recovered from vendor i.e. M/sVERVE INDIA after due verification & needs to be deposited in Govt.Accounts under intimation to Audit. Similar type of cases also needs to be reviewed at the level of Head Of Office & recovery (if any) detected needs to be recovered & deposited in Govt. Accounts under intimation to Audit

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30/11/2022

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27/10/2023

**PARA NO. 05** *Para No. 2a (2021-2022)*  
 (Audit Memo No.06 Dated: 28/11/2022)

**Sub.:- Irregularities in outsourcing of House-keeping/Sanitation services& Excess Payment /Recovery amount to Rs.23099/-**

Test scrutiny of the record pertains to Outsourcing of workers reveals that Department had outsourced 15 House-keeping workers(Sept 2020 to 14/09/2021) & 16 Security Guards(15/09/2021 to till date) from 'ABP Travels & facility management Private Limited' on going through the record, various irregularities had been noticed:-

**(1) Noncompliance of ATC of Agreement**

- As per terms& conditions of ATC-' The Service Provider should have a legal status- whether it will be a registered proprietorship firm/partnership firm/ company under companies Act having legal entity having all statutory licences/registration for carrying out such activities as-well-as had registration for Income-Tax' Test check of the record pertains to tender file as-well-as contingent bill, it could not ascertained, whether ABP Travels & Faculty Management Pvt. Ltd. having valid registration for providing outsourced worker/manpower. Department may furnish documentary evidence towards-'ABP Travels & facility management Private Limited firm having licence/ registration for providing Outsourced worker/manpower for House-Keeping & Security services as-well-as had registration for Income-Tax
- Terms & Conditions of ATC of agreement also provides that --'Service-Provider has to furnish copy of Bank Statement in support of Amt. paid & Contract Bill for the subsequent month will be paid only after submission of documentary proof of disbursement of salary.' But Department had also ignored such guidelines. Hence, it could not ascertain, whether service provider had made payment to all workers as per Minimum Wages Act as well as compliance of all Statutory Obligations.

**(2) Non Compliance of Statutory Obligations.:-** As per ECR of EPF, SauravBagdi is not on ECR of EPF w.e.f.03/2021 to 08/2021(06months). Department had paid EPF @ 13% to service provider without ensuring the fact& paid excess payments amounts to Rs.13,806/- (11700/-+GST@18%)towards EPF for 6 months @ Rs. 1950/- per month,which is a violation of labour -Law & a lapse on the part of department.

**(3) Excess Payment toward wrong calculation of Absent period:-** Department had also made excess payment amounts to RS. 9,293/- ( Rs. 7875 +GST@18%) towards wrong calculations of absent period, details as given below:-

Period	No. of days absent	Minimum wages Per day +EPF@13% +ESI@3.25% (In Rs.)	Admissible Amt. of recovery (In Rs.)	Actual Amt. recovered (In Rs.)	Excess Payment/ Recovery due (In Rs.)
Sept.2020	30	663.61 *	19908/-	17254/-	2654/=
Oct.2020	04	663.61 *	4645/-	4026/-	619/-
Jan.2021	01	690.21 **	690/-	598/-	92/-
Feb.2021	04	690.21 **	2761/-	2393/-	368/-
Mar.2021	45	690.21 **	31059/-	26918/-	4142/-
Total			59063/-	51189/-	7875/-

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- Rs. 17253.83/26 ( 14842+1929.46+482.37) = Rs. 663.61(Sept.&Oct.2020)
- \*\* Rs. 17945.49/26 (15492 + 1950 +503.39) = Rs.690.21 (Jan.,Feb.&Mar.2021)

The entire amount i.e. Rs. 23099/-(Rs. 13806/- + 9,293/-) needs to be recovered from service provider after due verification & needs to be deposited in Govt.Accounts under intimation to Audit. Similar type of cases also needs to be reviewed at the level of Head Of Office & recovery (if any) detected needs to be recovered & deposited in Govt. Accounts under intimation to Audit.

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07/05/2023

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**PARA No. 06**  
(Audit Memo No-07)

Dated: 29.11.2022)

**Sub: Mis-utilization of Govt. funds & blockage of Govt. fund amounting to Rs.2,11,899/- on account of excess procurement of items lying unused since 2016-2017 onward.**

Test check of the records pertaining to Consumable store reveals that the department had made procurement in excess quantity without assessing the consumption pattern/demand. Items were not required in as much quantity as purchased, which could not be utilized even after 5 years of procurement. The department had misused the Govt. funds amounting to Rs.2,11,899/- as per the details given below:

S. No.	Name of item	Date of procurement	Opening Balance	Procurement		Unused	
				Quantity	Amount (In Rs.)	Quantity	Amount (In Rs.)
1.	Toner Toshiba E. Studio-207	06.06.2016 (2016-2017)	Nil	02	14326	02	14326
2.	Toner 12-A	21.03.2018 (2017-18)	Nil	04	7608	02	3804
3.	File cover	09.12.2019 (2019-2020)	Nil	1000.	18980	945	17936
4.	Uniball pen (Red)	24.08.2020	Nil	30	1650	23	1265
5.	A.4 paper	08.10.2021	71 (70@ Rs.220 /- 01@ Rs.195 /-	160	41515	231	57110
6.	A.5 paper	03.09.2020	18	10	2800	26	6800
7.	Dettol liquid Hand wash	24.08.2020	Nil	30	3900	26	3380
8.	Face Mask	08.10.2021	150	3000	29670	1100	10879
9.	Hand Cleaner(Liquid)	08.10.2021	50	60	24996	50	20830
10.	Hand Cleaner(Gel)	08.10.2021	10	60	11639	24	4656
11.	Hand wash(Dispenser)	03.09.2020	Nil	20	1900	19	1805
12.	CD-R Blank(CD)	20.01.2019	Nil	100	1000	79	790
13.	Cartridge/Toner.30A	17.08.2021	Nil	10	38000	10	38000
14.	Cash Book	22.01.2021	Nil	02	1800	02	1800

07/06/2023

15.	Sodium Hypochloride	07.06.2021	01@Rs.490/-	10	5000	11	5490
16.	Tape Dispenser	03.09.2020	Nil	10	1500	09	1350
17.	Tea Set	07.10.2021	Nil	04	2240	04	2240
18.	Towel	08.01.2019	Nil	10	2730	08	2184
19.	Stapler Small	03.09.2020	01	20	2000	20	2000
20.	Register(3Qtr.)	03.09.2020	24	30@60.75/-	3720	48	4814
21.	Phool Jhadu	03.09.2020	12@Rs.68/-	20	1600	29	2212
22.	Note Sheet	03.09.2020	02	750	4500	47	4230
23.	Stock Register(Non-Consumable)	03.09.2020	Nil	04	1600	04	1600
24.	Stock Register(Consumable)	03.09.2020	Nil	08	2398	08	2398
<b>Total</b>							<b>211899</b>

HOO is requested to take necessary steps to remove the above discrepancies and procurement should be based on the average consumption of previous years and overstocking be avoided for optimum utilization of Govt. money.

Similar type of cases may be traced out at the HOO level under intimation to audit.

*Summary & Take as attached*  
*07/06/2023*  
*Gesta Goshal*  
*IAO / Audit & Finance*  
*30/11/2022*  
*07/05/2023*



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PARA NO. 07  
(Audit Memo No. 08

Dated: 29.11.2022)

**Subject: Accumulation of unserviceable stores amounting to RS. 8,41,816/-**

During the test Audit of NCC, HQ for the period 2021-2022, it was observed that the unit had prepared a list of 04 condemned/unserviceable items lying in the unit having book value of Rs. 8,41,866/- as per the list attached. On scrutiny of records and vouchers/information received from the department it was noticed that 25 no. of items are lying in obsolete condition for the last 7 to 14 years:-

S. No.	Type of Item	Qty./Weight	Make	Year of purchase	Amount
1.	Photostate Machine/PhotoCopy Machine	6	Sl. No. CSJ722828 and Model /Modele DP-2070(ToshibaE-Studio 207 ) and Sl. No. CSJ722820, Model/ModeleDP-2070(Toshiba E-Studio207)	2008	430729.00
			2.Sl. No.CUJ735599 and Modeel/Modle DP-2840(Toshiba E-Studio282)		

*Settled & taken as per in Current Audit Report*

*07/06/2023*

*Geeta Prasad*

*IAO*

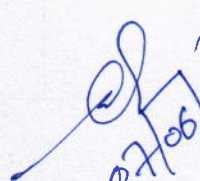
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07/06/2023

2.	Laptop	4	1. First Lap-top S. No. 14YV7XI and Model No. Latitude E5430 Second Laptop-SI No. 74YV7X1 and Model No. latitude5430 Third Laptop S. NO.-D61BBX1 and Model No. Latitude E5430 Fourth Laptop SI. No.T662900FB and Product No. 320600146	2013,2015	161599.00
3.	Desktop Computers and Printers	12	Dell and Printer	2011	207421.00
4.	Printer	3	HP Laserjet M1213F(2nos.) HP Laserjet1020	2013 2015	42067.00
<b>Total</b>					<b>841816.00</b>

Checked & Taken on 07/06/2023  
 Geeta Girdhar  
 IA/Audit Party

Since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the unit, then the authorities are requested to condemn these items as per the prescribed procedure at the earliest.

  
 07/06/2023

  
 30/11/2023

**(GEETA GIRDHAR)**  
**INSPECTING AUDIT OFFICER**  
**PARTY NO. XXIV**

PART - IICURRENT AUDIT REPORT ( 2022-2023)PARA NO. 01

(Audit Memo. No. 01

Dated: 26.05.2023)

**Sub: Non-recovery of Rs. 77.43 lakh from Central Government on account of Electricity charges**

NCC Directorate, Delhi was transferred from Chabi ganj, Kashmere Gate to current premises situated in Rohini, Sector-19 on July, 2017, is an integrated complex of NCC(GNCTD) and NCC Hq (Central Government).

During the test check of payment of electricity bills made by NCC department, it has been observed that the department is paying the electricity bills of following offices occupied by NCC department:-

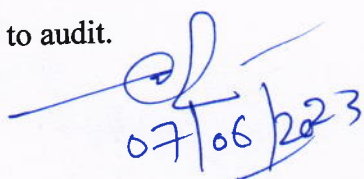
- (a) NCC Directorate (Central Govt.)
- (b) State office Chabi Ganj (State Govt.)
- (c) 2Delhi Girls Battalion NCC (State Govt.)
- (d) 7Delhi Battalion NCC (State Govt.)
- (e) 1Delhi Armed Squadron NCC (State Govt.)

The State NCC department is paying electricity bills for the whole NCC Bhawan on interim basis since July 2017. HOD has constituted a Board of members to decide the modalities of bearing electricity charges for the above mentioned offices functioning in NCC Bhawan.

On 27-11-2018, meeting was held in the presence of officer representing both Central Government and GNCTD for fixation of rent and allied charges for portion of NCC Bhawan, Rohini. In this meeting, it was agreed that the expenditure incurred on Electricity charges would be shared in the ratio of 20:80 by Central Government and GNCTD.

Scrutiny of Records revealed that since July 2017 to till date (Annexure -I enclosed), all expenditure incurred on Electricity charges was paid by the office of the 2, Delhi Girls BN, NCC, Rohini from the funds allotted by the GNCTD. As per information available to audit, for the period July 2017 to March, 2023, GNCTD has incurred Rs.3,87,16,872/- on Electricity charges. Therefore, on the basis of minutes of meeting, NCC Directorate have to pay Rs. 77,43,375/- (20% of Rs.3,87,16,872/-) to GNCTD. Out of total outstanding amount due, only Rs.250000/- has been received from Central Government in October 2019 as per terms mentioned in minutes of meeting.


The higher authorities may look into the matter and necessary steps may be taken to recover the outstanding due amount to the tune of Rs.77,43,375/- from NCC Directorate (Central Government) under intimation to audit.

  
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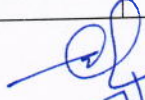
The same observation has already been pointed out by the previous audit parties vide Para No. 06 (Reference Memo No. 10 dated 17.11.2020) and Para No.08 (Reference Memo No.08 dated 06.04.2022) and Para No.03 (Reference Memo No.04 dated 28.11.2022)

**The higher authorities may look into the matter and necessary steps may be taken to recover the outstanding due amount to the tune of Rs.77,43,375/- from NCC Directorate (Central Government) under intimation to audit.**

  
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**ANNEXURE -I****Details of amount paid towards Electricity Charges of NCC Bhawan, Rohini and Central Government**

S.NO.	Period		Total Amount paid	Central share i.e. 20% of amount paid
	From	To		
1.	13/07/2017	12/08/2017	723920	144784
2.	13/08/2017	13/09/2017	408640	81728
3.	14/09/2017	13/10/2017	411150	82230
4.	14/10/2017	13/11/2017	783540	156708
5.	14/12/2017	15/01/2018	465240	93048
6.	16/01/2018	16/02/2018	463280	92656
7.	17/02/2018	13/03/2018	328020	65604
8.	14/03/2018	12/04/2018	277940	55588
9.	13/04/2018	15/05/2018	540710	108142
10.	16/05/2018	15/06/2018	691510	138302
11.	16/06/2018	16/07/2018	705000	141000
12.	17/07/2018	16/08/2018	637010	127402
13.	17/08/2018	14/09/2018	571690	114338
14.	15/09/2018	15/10/2018	455030	91006
15.	16/10/2018	14/11/2018	486210	97242
16.	15/11/2018	14/12/2018	477640	95528
17.	15/12/2018	14/01/2019	513680	102736
18.	15/01/2019	13/02/2019	475290	95058
19.	14/02/2019	13/03/2019	418820	83764
20.	14/03/2019	14/04/2019	394490	78898
21.	15/04/2019	14/05/2019	509540	101908
22.	13/05/2019	13/06/2019	705270	141054
23.	13/06/2019	13/07/2019	885820	177164
24.	13/07/2019	14/08/2019	785920	157184
25.	15/08/2019	13/09/2019	688730	137746

  
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26.	13/09/2019	14/10/2019	527400	105480
27.	14/10/2019	13/11/2019	697790	139558
28.	13/11/2019	13/12/2019	560690	112138
29.	13/12/2019	13/01/2020	592510	118502
30.	15/01/2020	12/02/2020	623780	124756
31.	13/02/2020	13/03/2020	570490	114098
32.	14/03/2020	12/04/2020	463313	92663
33.	13/04/2020	10/05/2020	418400	83680
34.	11/05/2020	10/06/2020	564920	112984
35.	11/06/2020	15/07/2020	648466	129693
36.	16/07/2020	14/08/2020	572414	114483
37.	15/08/2020	12/09/2020	548123	109625
38.	13/09/2020	13/10/2020	415630	83126
39.	14/10/2020	11/11/2020	448840	89768
40.	12/11/2020	13/12/2020	489180	97836
41.	14/12/2020	13/01/2021	577380	115476
42.	14/01/2021	11/02/2021	678100	135620
43.	12/02/2021	14/03/2021	516460	103292
44.	15/03/2021	12/04/2021	409550	81910
45.	13/04/2021	12/05/2021	479470	95894
46.	13/05/2021	10/06/2021	474900	94980
47.	11/06/2021	12/07/2021	640810	128162
48.	13/07/2021	12/08/2021	632620	126524
49.	12/08/2021	13/09/2021	612330	122466
50.	13/09/2021	11/10/2021	600880	120176
51.	12/10/2021	11/11/2021	506700	101340
52.	12/11/2021	10/11/2021	470080	94016
53.	11/12/2021	12/01/2022	656620	131324
54.	13/01/2022	09/02/2022	677020	135404
55.	18/01/2022	10/03/2022	492630	98526
56.	12/03/2022	11/04/2022	448880	89776
57.	12/04/2022	11/05/2022	610000	122000
58.	12/05/2022	12/06/2022	921560	184312
59.	13/06/2022	11/07/2022	953500	190700
60.	12/07/2022	10/08/2022	843230	168646

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61.	11/08/2022	12/09/2022	957420	191484
62.	13/09/2022	10/10/2022	747730	149546
63.	11/10/2022	10/11/2022	532710	106542
64.	11/11/2022	11/12/2022	566880	113376
65.	12/12/2022	12/01/2023	631343	126269
66.	13/01/2023	09/02/2023	654637	130927
67.	10/02/2023	10/03/2023	477396	95479
<b>Total</b>			<b>38716872</b>	<b>7743375</b>

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**PARA NO. 02**

(Audit Memo. No. 02)

Date: 26.05.2023)

**Sub: Irregularities in LTC & Recovery amounts to Rs.54,646/- towards LTC & EL Encashment.**

As per the Govt. Of India, DOPT's OM No. F.31011/12/2022.Esst.A-IV dated 29<sup>th</sup> August, 2022 endorsed by Govt. Of NCT of Delhi, Finance(Accounts) Department OM No. F.20/25/2021/Finance(Policy)/2780-88 dated 07/09/2022,

i. **"In all cases of air tickets shall be purchased only from the three Authorized Travel Agents(ATAs), namely,**

(a) M/s Balmer Lawrie & Co. Ltd(BLCL)

(b) M/s Ashok Travels & (ATT)

(c) Indian Railways Catering and Tourism Corporation Ltd.(IRCTC). **Booking of tickets through any other agency is not permissible."**

iii) **Government employees not entitled for air travel and wish to travel by air but not under the Special Dispensation Scheme, are also required to book their air ticket through only the three ATAs mentioned above irrespective of booking time limit.**

During the test check of the LTC bills maintained by the NCC Department, Rohini for the Audit period 2022-2023, it has been noticed that the following officer has been sanctioned LTC claim amounts to Rs.27690/- for two persons for self and his wife namely, Smt. Richa Tyagi for travelling New Delhi to Trivendram by air through Indigo Airline vide sanction order No. F.3(114)/PF/2011/AO-NCC/Admn./1469-1472 dated 19-12-2022. The officer has purchased the tickets from Make My Trip which is not admissible. Hence, the entire claim is to be forfeited alongwith the Earned Leave Encashment amounts to Rs. 26,956/- sanctioned vide sanction order No. F.3(114)/PF/2011/AO-NCC/Admn./1473-1476 dated 19-12-2022.

Details of Bills is given below:-

Sr. No	Name and Designation Sh./Smt/Ms.	Block year	Bill No. & Date	Destination	Pvt. Mode of Transport	Amount Paid	Amount to be recovered
1	Sh. Ashok Tyagi, Section Officer	2018-2021 (Extended upto March, 2023)	LTC-160 DT. 20.12.22	Delhi to Trivendrum and back	By Indigo Airlines booked through Make My Trip	27690/-	27,690/-
2	Sh. Ashok Tyagi, Section officer	2018-2021	LE-159 DT. 20.12.22	Delhi to Trivendrum and back		26,956/-	26,956/-

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		(Extended upto March, 2023)					
<b>Total</b>							<b>54,646/-</b>

The documentary evidence submitted by claimant alongwith the sanction order clearly reveals that the tickets have been purchased through "Make My Trip" i.e. an unauthorized agency. However, the LTC bill is accompanied with a documentary evidence which has no agency name and the claimant had verified that "tickets purchased as per Govt. norms." Such type of act is a serious lapse on the part of claimant as well as authorities who reimburse the claim which needs to be investigated by Competent Authority and appropriate action may be taken accordingly under intimation to audit and Recovery amounts to Rs. 54,646/- from the officer concerned needs to be recovered after verifying the due facts & figures and the amount recovered may be depositeds into Government account.

Similar cases may also be reviewed at the level of HOO.

  
 07/08/2023

**PARA NO. 03**

(Audit Memo No-03)

Dated: 26.05.2023)

**Sub: - Non-recovery of license fee of Rs. 9.67 crore for accommodation provided to Central Government Office**

The Government periodically prescribed the rate of license fee to be charged from various agencies in lieu of the space provided. In consonance of this policy, Directorate of Estates (DoE) issued the OM No. 12036/1/2016-pol.III dated 11-04-2017, specifying the amount of license fee recoverable from Ministries/Departments and other eligible office which have been provided office space, under General Pool accommodation. The recommendation of Expenditure Management Commission in the report of September 2015 for rationalization and optimum utilization of office space and prescribing a single rate of license fee to be recovered from Ministries/ Departments and other eligible office which have been provided office space under General Pool Accommodation(GPOA) have been considered in this Directorate and it has been decided to recover licence fee from all eligible offices, which are operating from GPOA allotted by the Directorate of Estates, in all cities of the country as under:

Type of office building structure	Rate of single licence fee
Up to 4 storeys	Rs.29.00 per Sq. ft. per month
Above 4 storeys	Rs.36.00 per Sq. ft. per month

During the scrutiny of record, Audit revealed that NCC department , Delhi had provided an office space in the newly constructed NCC Bhawan, measuring 2875.71 sq.mt(30942.63 sq ft.) and 860sq.mt.(9253.60sqft.) semi-pucca constructed building in the NCC bhawan premises to the office of the NCC Directorate, Delhi which is under the control of Central Government. But from the shifting date i.e. June, 2017 to till date NCC has not recovered any license fee from NCC Directorate, Delhi. The license fee as per OM dated 11.04.2017, GNCTD works out to Rs. 8.98 crore as detailed below:

S. No	Total area allotted (Sq. Mt)	Total area allotted (Sq. ft.)(II x10.76)	Period	Total months	Rate of license fee fixed by govt. (per sq.ft. per month) (in Rs.)	License fee recoverable (months x rate per month) (in Rs.)	Amt. recovered from Central Govt.	Amount to be recovered from Central Govt.
I	II	III	IV	V	VI	VII	VIII	IX
1.	2875.71	30942.63	June, 2017 to March, 2023	70	36	77975427.6	0	77975427.6

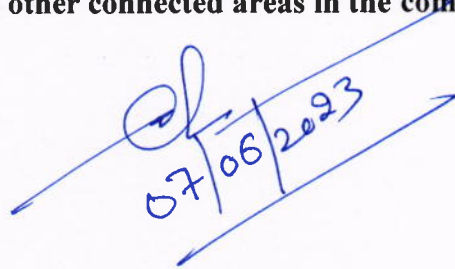
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2.	860.00	9253.60	June 2017 to March, 2023	70	29	18784808.0	0	18784808.0
<b>Total</b>								<b>96760235.6</b>

It is observed from the above table that due to non-recovery of license fee from NCC, Directorate of office as per rates fixed by the Directorate of Estates, the NCC Department, Delhi incurred a loss of Rs. **96760235.60**

Further, it is also stated that due to lackadaisical approach of the NCC Department even after a lapse of more than 5 years of shifting, no MOU/agreement has been signed between the NCC department, GNCTD and NCC Directorate (Central Government) for sharing of office space & semi-pucca two floor building. Therefore, it is stressed that NCC Department may take necessary steps to recover the outstanding license fee from NCC Directorate under intimation to Audit and also into a formal agreement with NCC Directorate for sharing of office space and other connected areas in the complex.

**NCC Department may take necessary steps to recover the outstanding license fee from NCC Directorate under intimation to Audit and also enter into a formal agreement with NCC Directorate for sharing of office space and other connected areas in the complex.**


  
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**PARA NO. 04**

(Audit Memo No-04)

Dated: 05.06.2023)

**Sub: Irregularities in maintenance of Stock Register- Blockage of Govt. fund amounts to Rs.2,32,267/- on account of excess procurement of items lying unused since 2016-2017 onward and short entry of items amounts to Rs.8516/-.**

Test check of the records pertaining to Consumable store reveals that **the department had made procurement in excess quantity without assessing the consumption pattern/demand. Items were not required in as much quantity as purchased, which could not be utilized even after 6 years of procurement.** The department had not only **misused the Govt. funds amounting to Rs.2,32,267/-** but also various short entries amounts to Rs.8,516/-.

**A) Blockade of funds amounts to Rs.2,32,267/- as per the details given below:**

S. No.	Name of item	Date of procurement	Opening Balance	Procurement		Unused	
				Quantity	Amount (In Rs.)	Quantity	Amount (In Rs.)
1.	Toner Toshiba E. Studio-207	06.06.2016 (2016-2017)	Nil	02	14326	02	14326
2.	Toner 12-A	21.03.2018 (2017-18)	Nil	04	7608	02	3804
3.	File cover	09.12.2019 (2019-2020)	Nil	1000.	18980	945	17936
4.	Uniball pen (Red)	24.08.2020	Nil	30	1650	23	1265
5.	A.4 paper	08.10.2021	71 (70@ Rs.220 /- 01@ Rs.195 /-	160	41515	231	57110
6.	A.5 paper	03.09.2020	18	10	2800	26	6800
7.	Dettol liquid Hand wash	24.08.2020 24.01.2023	Nil 26	30 30*	3900 3240	26 30	3380 3240
8.	Face Mask	08.10.2021	150	3000	29670	1100	10879
9.	Hand Cleaner(Liquid)	08.10.2021	50	60	24996	50	20830
10.	Hand Cleaner(Gel)	08.10.2021	10	60	11639	24	4656
11.	Hand wash(Dispenser)	03.09.2020	Nil	20	1900	19	1805
12.	CD-R Blanl(CD)	20.01.2019	Nil	100	1000	79	790



	Cartridge/Toner. 30A	17.08.2021	Nil	10	38000	10	38000
14	Cash Book Register	22.01.2021	Nil	02	1800	02	1800
15	Sodium Hypochloride	07.06.2021	01@Rs.490/-	10	5000	11	5490
16	Tape Dispenser	03.09.2020	Nil	10	1500	09	1350
17	Tea Set	07.10.2021	Nil	04	2240	04	2240
18	Towel	08.01.2019	Nil	10	2730	08	2184
19	Stapler Small	03.09.2020	01	20	2000	20	2000
20	Register(3Qtr.)	03.09.2020	24	30@60.75/-	3720	48	4814
21	Phool Jhadu	03.09.2020	12@Rs.68/-	20	1600	29	2212
22	Note Sheet	03.09.2020	02	50	4500	47	4230
23	Stock Register(Non-Consumable)	03.09.2020	Nil	04	1600	04	1600
24	Stock Register(Consumable)	03.09.2020	Nil	08	2398	08	2398
25	Uniball(Blue) pen	01.11.2022	Nil	80**	5136	80	5136
26	Keyboard Mouse(Combo)	05.09.2022	Nil	08	11992	08	11992
<b>Total</b>							<b>232267</b>


**B) Short Entry of items amounts to Rs.8516/-:**

S. No.	Name of Item	Opening Balance		Purchased	Issued	Balance shown	Actual Balance	Variation	
		Qty	Amount (In Rs.)					Qty	Amount (In Rs.)
1.	Dettol Handwash	26	1380	30	--	30	56	26	3380
2.	Uniball pen	-	-	80	--	--	80	80	5136
<b>Total</b>								<b>8516</b>	

*[Signature]*  
07/06/2023

HOO is requested to take necessary steps to remove the above discrepancies and procurement should be based on the average consumption of previous years and overstocking be avoided for optimum utilization of Govt. money. HOO also may ensure that each procurement should be entered in the Stock Register.

Similar type of cases may be traced out at the HOO level under intimation to audit.  
The above list is only illustrative. Similar type of cases may be traced out at the HOO level under intimation to audit.

  
07/06/2023

**PARA NO. 05**

**(Audit Memo No.05**

**Dated: 05/06/2023)**

**Sub: Irregularity in procuring Air Purifier & Wasteful Expenditure amounts to Rs. 21,999/-.**

**Ref.:- F-6(2)/Pur-GeM/AO-NCC/2020-21**

Test scrutiny of the procurement file bearing no. F-6(2)/Pur-GeM/AO-NCC/2020-21 & C.B. NO. 121 dated 01.11.2022 reveals that Department had procured 06 numbers of Air Purifier amounts to Rs.1,80,753/-(Rs.1,36,756/- + 43,997/-) during 2022-23. Various irregularities noticed are as under:

- A) Proposal is neither accompanied with requisition nor Installation Report. Hence, it could not be ascertained the actual no. of air purifiers procured & installed.
- B) The requisition of air-purifier was justified by the department due to **“The Indoor air quality is five times more polluted than out door air.** The Competent Authority had accorded Administrative Approval for proposal without ascertaining the facts from the concerned authority i.e. Pollution Department.
- C) Proposal reveals that Department had procured one Air Purifier for Admn. Officer. However the post of Admn Officer is lying vacant since 2022, as **Sh. R.P. Meena, Admn. Officer superannuated on 30.06.2022.** In such a way, **Department had incurred wasteful Expenditure amounts to Rs.21,999/-(43,997/2).**

Apart from above, Department had procured Air Purifier without completion of Codal formalities as per GFR, 2017 i.e. from single source- 04 Air Purifiers amounts to Rs. 1,36,756/- from M/s SBC Enterprises & 02 Air Purifiers amounts to Rs. 43,997/- from M/s Prompt Solve .

Hence, the entire purchase is irregular and needs to be regularize from competent authority under intimation to audit. The HOO may also ensure that the wasteful expenditure should be avoided.

A handwritten signature in blue ink is written over a date stamp. The date stamp is a rectangular box divided into three sections: the first section contains '07', the second contains '06', and the third contains '2023'. The signature is written across the top and right sides of the date stamp.

**PARA NO. 06**

(Audit Memo No. 06

Dated: 06.06.2023)

**Subject: Accumulation of unserviceable stores amounting to RS. 8,41,816/-**

During the test Audit of NCC, HQ for the period 2022-2023, it was observed that the unit had prepared a list of 04 condemned/unserviceable items lying in the unit having book value of Rs. 8,41,816/- as per the list attached. On scrutiny of records and vouchers/information received from the department it has been noticed that the following items are lying in obsolete condition for the last 7 to 15 years:-

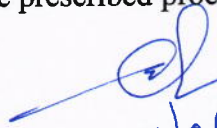
S. No.	Type of Item	Qty./Weight	Make	Year of purchase	Amount
1.	Photostate Machine/PhotoCopy Machine	6	Sl. No. CSJ722828 and Model /Modele DP-2070(ToshibaE-Studio 207 ) and Sl. No. CSJ722820, Model/ModeleDP-2070(Toshiba E-Studio207) 2.Sl. No.CUJ735599 and Modeel/Modle DP-2840(Toshiba E-Studio282)	2008	430729.00

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2.	Laptop	4	1. First Lap-top S. No. 14YV7XI and Model No. Latitude E5430 Second Laptop-SI No. 74YV7X1 and Model No. latitude5430 Third Laptop S. NO.-D61BBX1 and Model No. Latitude E5430 Fourth Laptop SI. No.T662900FB and Product No. 320600146	2013,2015	161599.00
3.	Desktop Computers and Printers	12	Dell and Printer	2011	207421.00
4.	Printer	3	HP Laserjet M1213F(2nos.) HP Laserjet1020	2013 2015	42067.00
<b>Total</b>					<b>841816.00</b>

Since, with the passage of time, these items are losing their residual value. If these items have completed their useful life and can't be used economically in the unit, then the authorities are requested to condemn these items as per the prescribed procedure at the earliest.

  
 07/06/2023

**PARA NO. 07****(Audit Memo No.07)****Dated: 07/06/2023)****Sub: Non Production of Records.**

The following records have not been produced before audit for the audit period 2022-2023:

1. Spouse Information  
2018-2020
2. Records related to Allocation of funds to unit alongwith guidelines issued by authorities

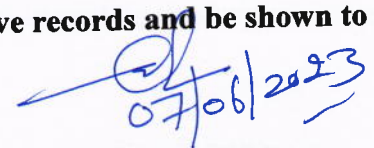
**2020-2021:****1.Contingency Register****2018-2020:**

1. List of Unserviceable/Dead Stock Register
- 2.Property Register

**2009-2010:**

- 1.History Sheet of the Vehicle No. DL1SM4720
- 2.Old Parts (change) Register
- 3.No. of Vehcile lying with NCC
4. The Log Book of the Vehicle No. DL1sm4720
5. Spouse Information

**The Department may take necessary action to maintain the above records and be shown to next audit.**



07/06/2023

**(GEETA GIRDHAR)  
INSPECTING AUDIT OFFICER  
AUDIT PARTY NO. XXIV**