

DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING, DELHI SECTT,
I.P. ESTATE, NEW DELHI-110002

Subject: - Audit Report Of Administrative Officer- NCC Group HQ, Delhi, (C), NCC, B-6, Safdarjang Enclave, New Delhi-110029, for the period 2016-17 to 2019-20.

INTRODUCTION:

The I.A.R. on the accounts of Administrative Officer- NCC Group HQ, Delhi, (C), NCC, B-6, Safdarjang Enclave, New Delhi-110029 for the period 2016-17 to 2019-20, was conducted by field Audit Party No. 15 comprising of Mrs. Rajalakshmi Francis, Sr. AO/IAO, and Ms. Sireesh Kusum, AAO. The audit was conducted during 7 working days w.e.f. 5/4/2021 to 13/4/2021. The D. A. G C. R. has been conducted the audit till 2018.

AIMS & OBJECTIVES

N.C.C. aims to develop good qualities like good character discipline, patriotism, secularism, selfless service, courage, hardwork among youth to mould them to good citizen. It also aims to create a resource of human youth who are competent to take responsibilities in various walks of life. It aims to create a pool of human youth to absorb into Indian Armed forces and para-military services.

HOD, Head of Office & DDO

S. No.	Name of the Officer	Designation	Period	
			From	To
01	Lt Col Suresh Malik	Adm offr	01.04.13	28.02.14
02	Col Rattan Singh	Adm offr	01.04.16	31.03.17
03	Col Rattan Singh	Adm offr	01.04.17	31.09.17
04	Lt Col Gaurav Bhakhri	Adm Offr	01.10.17	31.03.18
05	Col Vivek Gupta	Adm Offr	01.04.18	30.11.2020

Cashier

S. No.	Name of the Officer	Designation	Period	
			From	To
01	Sunanda Sawhney	A.S.O	01.04.2016	31.03.2020

Budget Allocation and Expenditure

(Amount in Rs.)

Financial Year	Budget(N.Plan)		Expenditure(N.Plan)	
	Salary	O.E	Salary	O.E
2016-17	45,00,000	17,30,232	37,99,890	14,99,296
2017-18	55,00,000	16,81,800	42,20,181	15,12,382
2018-19	30,00,000	24,56,000	26,60,998	20,13,000
2019-20	24,00,000	27,94,000	23,55,583	25,44,856

VACANCY

Post	Sanctioned	Filled	Vacant
Group C	11	4	7
Total	11	4	7

Statutory Audit:-

The statutory audit of Administrative Officer- NCC Group HQ, Delhi, (C), NCC, B-6, Safdarjang Enclave, New Delhi-110029 by AGCR till 2018.

Maintenance of Records:-

The maintenance of records of Administrative Officer- NCC Group HQ, Delhi, (C), NCC, B-6, Safdarjang Enclave, New Delhi-110029 for the period 2016-2020 was found satisfactory subject to observations made in current audit report and in test audit note.

Old Audit Report

S.No	Year	Total Para's	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.
1	1976-77	1	0	0	1 (1)
2	1977-78	1	0	0	1 (2)
3	1978-79	2	0	0	2 (3,4)
4	1980-81	3	0	0	3 (5,6,7)
5	1984-88	2	0	0	2 (8,9)
6	1997-98	1	0	0	1 (9)
7	2007-08	2	0	0	2 (1,2)
8	2013-16	3	0	0	3 (2,2,3)

(B) Details of Old Recovery : NIL/-

S. No.	Year	Total old O/S Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
1	1976-77	778	0	778
2	1977-78	0	0	0
	1978-79	0	0	0
	1980-81	1256	0	1256
	1984-88	591	0	591
	1997-98	0	0	0
	2007-08	984	0	984
	2013-16	2263 1236	0	2263 1236
	Total	5872 4845	0	5872 4845

Part 4
PART IV

POSITION OF OFFICER PARAS IN RESPECT OF PAY
 LEHR (A) FOR PARAS IN LEHR (A) NEW DELHI

Para - I (F. No. 1110 of Ltr 76-77)

Occurrence relating to No. 778.08
 to Shri Shri Ram Choudhary

Page No

As per service book of Shri Shri Ram Choudhary was initially appointed on pay Rs. Rs. 75/- in the scale of Rs. 75-1-85-2-95 v. n. 14.4.66. He is re-employed pensioner drawing pension of Rs. 27.50/- per month. The pension has been ignored in his case for the initial fixation of pay on re-employment. The official has joined Group 'C' Head Quarter, v. n. 1.4.78 and he has been allowed DA, CGA and HRA on the pension of Rs. 27.50/- also. In the case of Govt. servants whose pay on re-employment in a civil post is fixed without taking into consideration the entire pension or part thereof, amount of pension so ignored, and shall not be taken into account for the purpose of grant of CGA, HRA and DA. The official has been overpaid Rs. 778.08 from 1.3.78 to 31.5.78 due to wrong calculation of DA, CGA and HRA as under:-

Period	DA, CGA, HRA	Act. of over-pay-ment
	Rs. 56.54	156
	78% of	
	Rs. 27.60 = Rs. 20.60 Per month	
1.3.78 to 30.9.78	@ Rs. 20.60 PM	391.40
1.10.78 to 3.8.77	@ Rs. 71% of Rs. 27.50 i.e. Rs. 19.68	196.60
1.9.77 to 31.12.77	@ Rs. 20.60	82.40
1.1.78 to 31.5.78	@ 78% of Rs. 27.50 i.e. Rs. 21.65	107.78
		<u>Total: 778.08</u>

It is presumed that the official might have been overpaid by the office in which he was working prior to his joining this office. Position may be ascertained from these officials actual overpayment calculated and recovered under intimation to audit.

Para No 2

Para - (R.C. para 1 of IAB 77-78)

Local purchase of stationery articles. During the course of test check of the contingent vouchers it was observed that the stationery items were purchased in excess of the financial ceiling. As per delegation of financial powers in head of office may purchase stationery not more than Rs. 40/- in each case and not exceeding Rs. 500/- PA. As will be observed from the details given below, the head of office has exceeded the financial powers in this respect as the total expenditure incurred by him for the purchase of stationery during the year was more than Rs. 500/-. The expenditure may be regularised from the competent authority under intimation to the audit.

Sl. No.	Date	Amount
154	9.2.78	Rs. 276.00
138	23.1.78	Rs. 43.00
71	29.7.77	Rs. 61.62
55	9.6.76	Rs. 42.00
46	3.5.77	Rs. 77.35
25	21.4.77	Rs. 48.35

Total Rs. 544.72

Para No 3

1978-79

Para 4 (R.C. para 1 of IAB 78-79)
Spl. parade for Delhi Dtn BD contingents

Para No 3

An amount of Rs. 7200/- was sanctioned on the subject above by Directorate IAC Dptt. vide their letter to DE BR 1/R/RAW/12-ICC/4397 dated 29.12.79 on account of refreshment charges for three hundred cadets for 20 days Rs. 0.60 per day out per parade. Accordingly an amount of Rs. 7200/- was drawn vide CB No. 0-86 dtd. 11.1.80 and cashed on 14.1.80. This full amount of Rs. 7200/- was paid to proprietor Canteen, HQ Delhi vide his receipt dtd. 15.1.80 on account of refreshment charges to IAC cadets from 2.12.79 to 21.12.79 (total 20 days both dates inclusive). In this connection, following audit observations need elucidation:-

- 1.) In attendance record, it was maintained for this purpose was shown to audit to ensure that on all the 20 days all 300 cadets turned up in special parades. In this absence of this basic record, the number of participants (daily) could not be ensured to check the correctness of the bill tendered by the Canteen and paid by this unit.

2.) to record was shown to audit to ensure that the spl. parades were held daily. An per the sanction order were allowed to be served @ Rs. 0.00 posted per call parades. Amt of each days reinforcement charges of the cantonment worked out to be Rs. 30/- per day. The requisite records regarding holding of two parades daily during the period may please be shown to the next audit party.

Para No. 4

Para 5 (H.C. Memo 6 of IAB 78-79)

Para No. 4

Para 5 scrutiny of Hq camp, 1979 file No. 7/J-DGM/HCC 79, following irregularities/omissions were noticed which need ~~xxx~~ elucidation:-

An amt. of Rs. 61,837.00 was sanctioned vide letter No. DE-1/19/78/HCC/vol. II dt. 9.1.79 for the expenditure on the Hq camp and repair of this sanction. Amt. of Rs. 33,385.98 pd. Rs. 23068.00 were drawn vide CH No. C-124 dt. 7.2.79 and CH-C-108 dt. 10.1.79 respectively, out of this amt. was drawn to the sum of Rs. 50,183.51 was duly spent for different purposes mentioned in the sanction. A sum of Rs. 209.77 was correctly deposited vide challan No. HIL dt. 13.6.79 and 27.3.79 which of course tallied with the amount drawn and spent.

However, in proper quotation letter comparison statement etc. were produced for audit. Similarly, in quotations and comparative statement, if any, ~~xxxxxxxxxxxxxxxxxxxx~~ were shown to audit in connection with purchase of tracks, big and small job work of lettering etc.

Para No. 5

Para 6 (P.L. Memo 1 of IAB-80-81 - Para No. 5)
Telephone charges (H.C. Memo 4 of Rs. 1255.40)

A telephone was installed at the residence of Mr. K. K. Rao during 1980-81. Recovery of the call charges below for the excess calls made by him against the permissible limit may be made from him under intimation to audit.

Period	No. of calls free	Permissible Excess Limit	Actual Excess Calls
11.10.79 to 10.7.80 9 mths (3 Quarters)	260	740 (200 per quarter)	2230 (750 per quarter)
11.7.80 to 10.7.81, 1 yr. (4 Quarters)	498	1040 (same rate)	3000 (same rate)
Total No. of excess calls			5230
Amount of recovery @ 100 paise			523.00
Total amount of recovery			4100

Total No. of excess calls
Amount of recovery 4100 x 10 paise
1,255.40

Similar type of cases pertaining to the succeeding years may also be reviewed and necessary action taken under advice to Audit.

(7) (18)

Parag 6

XXXX

Para No. 6

5. Non-attendance of the...
for... 1978-79

A bill of Rs. 7,20/- was sanctioned on the... (department) vide their letter no. 131/80-CC/5031 dt. 17.12.80... amount charge for 150... for 40... at the rate of Rs. 1.20 per... According to the amount was drawn vide bill no. 108 dt. 1.2.1981 (sanctioned on 1.2.1981). As already objected in our previous report for the year 1978-79 and 1979-80, the records of attendance of the... the records were not drawn to... A similar objection has been... in the... In fact to attend... was not worked by the officers... for the purpose... in the absence of which it was not clear to... to how the full attendance of all the... during the whole time of... or... The irregularity, may, therefore, be... competent authority... in future... complete record... the... future was fully... for the purpose for which it was... may... .

Parag 7

Para 8 (Ref. no. of 143 30-81)

Para No. 7

Confidential

Scrutiny of... you have... the following irregularities:-

Sl. No.	Date	Particulars	Amount	Description
137	1.2.81	197	1000/-	purchase of carpet
141	11.2.81	197	1600/-	hire purchase of...
140	31.3.81	104	500/-	costume
139	31.3.81	102	972/-	loud speakers
				furniture of certain...

It is... the provisions... in the General Financial Rules, regarding... of... for the purchase of articles... were not observed.

In the absence of... provisions of GFR, the purchases... were irregular. As such the expenditure in current was also irregular and needs regularization by obtaining the... of the competent authority. A copy of the memo be sent to Audit in the first instance.

b) ... articles worth of Rs. 50/-... purchase... bill no. 10 dt. 12.80... (voucher 107)... of... power... of the office... purchase... worth Rs. 40/- at a time. As such Head of the Office... the... irregular... may be... after obtaining...

in terms of the sanction of competent authority.

Para No. 8

Irregular payment of bills/cheques out of contingent expenditure for 1984-86

8

Sample scrutiny of bills/cheques revealed that payments for truck bills/ phone/rent have been made from Govt. A/c whereas the A/c has not been kept in order to justify the payments out of Cont. funds. The following irregularities please be made of: & due verification from the beneficiaries alternatively from the DDO immediately.

S. No. Bill No. & Date V. No. Amt. of Recovery

1.	HQC-8/1.6.86	3/1.4.86	3.00
2.	HQC-9/6.5.86	4/1.4.86	15.50
3.	HQC-66/1.10.86	5/1.10.86	1.00
4.	HQC-82/13.12.86	62/1.12.86	17.50
5.	HQC-30/11.7.84	20/1.5.84	6.00
6.	HQC-42/17.8.87	16/10.8.87	25.00
7.	HQC-45/17.8.87	50/1.8.87	117.00
8.	HQC-61/12.10.87	69	149.00
9.	HQC-29/23/87	70/1.10.87	48.00

It is suggested that the similar other cases may also be reviewed and may risk if any be made under intimation to audit.

Para No. 9

Para No. 9

During the course of audit of contingent expenditure for the year 1984-85, 85-86, 86-87 and 1987-88 (4 years) it was observed that the purchase of various items were made without observing the appropriate formalities for quotations etc. In the following cases which need to be reviewed and irregularities be got condoned from the competent authority.

S. No. Bill No. & Date V. No. Particulars Remarks

1.	HQC-23/10.11.87	2010/- 72	To purchase of Iron sheet & Plate Ings. Intercom for 13 lines purchased from M/s Honrich Enterprises.	Quotations not made available. Defective quotations letter not found. Specifications not given by the purchaser. Conditions terms & conditions not mentioned & comparative statement not prepared. Only one officer signed the quotations & signed. Quotations not
2.	HQC-25/11.11.87	10,180/- 73		

9

It is also suggested that the similar other cases be reviewed and DDO/HO may please see such laxity may not be occurred and irregularity be got condoned under intimation to audit.

Page 1 of 1

4 pages

Para No. 10

Memo No. 2
Dated: 14/5/77

IRREGULAR PURCHASES

On scrutiny of contingent bills, following irregularities were observed, which may please be looked into, rectified and noted for future guidance.

(a) IRREGULAR PURCHASE OF LAMINATED PHOTOGRAPHS FOR Rs. 7900/-

A purchase/job work of laminated photographs was got done from M/s. Ashok Kumar Goyal as per details given below :-

Contingent Bill No.	Supplier's Bill No.	Date	Amount
GPC378 (38)	636	7.6.97	7,900/-
7.8.97			

OBSERVATIONS MADE:

- i) No formal purchase committee was appointed.
- ii) No enquiry letters giving detailed specification were sent.
- iii) Quotations were received by hand. It means rates were known to one and all.
- iv) Quotations were recd. from following three parties :-
 - a) Ashok Kr. Goyal (Stationers & General Order suppliers)
A-20, East Uttam Nagar
 - b) AS Associate (General Order supplier)
WZ-155 Lajwanti Gdn, New Delhi
 - c) GJ Goyal & Sons (Laminators and stationers)
WZ-219, Gall No.7, Lajwanti Gdn, New Delhi

Thus, calling 3 tenderers only, no adequate competition was created to get best competitive rates as per the requirement of GFRs.

- v) Dealers specialized in the field of photography as well as lamination work were not invited.

Keeping in view of the above, purchase/job work of laminated photographs for Rs. 7900/- is treated irregular. Matter may pls. be taken up with competent authority for regularization under intimation to audit.

b) IRREGULAR PURCHASE OF 2 AMCO BATTERIES FOR RS. 3086/-

2 Nos. AMCO Batteries were purchased from M/s. Sanya Batteries vide contingent Bill No. GPC-40 dt. 7.8.97 (dealer's bill No. 1163 dt. 29.7.97 for Rs. 3086) under exchange of 2 old batteries for Rs. 500/-.

OBSERVATIONS WERE MADE:

- i) No formal purchase committee was appointed.
- ii) No quotations were obtained to get best competitive rates, as per requirement of GFR.
- iii) Approval of ID was required before replacement of batteries. No relevant file has been shown to audit for test check.
- iv) As per purchase instructions issued from time to time, purchases should be made from dealers registered with S.Tax only. M/s. Sanya Batteries is not registered with S.Tax.
- v) History sheet of vehicle has not been shown to confirm as to whether the old batteries had completed its life-time.

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History sheet of relevant vehicle be produced to audit for test check.

Keeping in view of the above, purchase of 2 batteries amounting to Rs. 3086/- is treated irregular. Matter may please be taken up with competent authority for its regularization.

c) ~~IRREGULARITIES~~ NON-OBSERVATION OF PURCHASE CODAL FORMALITIES

While making following purchases, the Unit was required to observe codal formalities as required under GFRs and purchase instructions issued by Finance Department of Govt. of Delhi from time to time. The relevant purchase files, complying the required codal formalities, may please be produced to audit for test check.

Contingent Bill No.	Name of supplier	Bill No.	Date	Amt.	Item
GPC-107	Globe Book Depot	707	25.2.98	3235/-	Books (alongwith Sanction Order)
GPC-108	Nath Tent & El.Hs.	Nil	25.11.97	3396/-	Tentage
GPC-117	Kashyap Automobiles	2214	20.3.98	17515/-	Repairing of DLIV 1016 Matar
GPC-122	Defence Publishing	DPC/40	30.3.98	4034/-	Books (alongwith Sanction Order)

d) The Unit is also making purchases of stationery and general items regularly from Super Bazar/Kendriya Bhandar/Delhi Con.Coop. Wholesale Store Ltd. As per requirement of GFR, in all purchases of stores including stationery items involving expenditure exceeding Rs.1000/- but less than Rs. 20,000/-, the Unit is required to observe limited tender system. The requirement of GFRs be noted and future purchases from Government stores also be made after observing codal formalities if the purchase amount exceeds Rs. 1000/-.

18

(T4)

CL D 20/12/02

**Audit Report of NCC Group H.Q, Delhi [C]
For the period 2007-08**

**PART - II
CURRENT REPORT**

Para No. 11

PARA No. 01

Memo No. 2, Dated: 05.01.09

Sub: Performance of NCC Group HQ Delhi {C}

NCC Group HQ Delhi 'D' was re-designated as NCC Group HQ Delhi 'C' in 1968 and presently functioning as link office between NCC Directorate, Old Secretariat Delhi and 10 NCC units (Annexure '1') under its jurisdiction. The Group HQ is working under the supervision of Group Commander with an AO (for administrative purpose) and Training Officer who looks after the training activities of various NCC units. The main aim and objectives of NCC is:-

- To develop character, discipline, leadership, secular outlook, spirit of adventure and the ideals of selfless service amongst the youth of the country.
- To motivate the youth to take up a career in the armed forces and always available for the service of the nation.
- To achieve this aim Group HQ 'C' is entrusted with the following functions:-
- To watch proper functioning of NCC units
- To conduct annual inspection by Gr. Commander and send report to Director General of NCC
- To compile the requisition of arms and ammunitions submit by units and sent it to Directorate.

To check the performance of Group HQ, various records such as no. of institutions/schools/colleges having NCC, no. of additions during last 3 years, efforts initiated to enhance enrollment of NCC cadets, record of inspection reports, No. of camps organized etc. was sought. On the basis of records provided, audit observations are as under:-

1. **No. of cadets enrolled:** - Authorized strength / enrollment of cadets during 2007-08 is as under:-

Divisions of cadets	Authorized	Enrollment	Deficiency
SD (Boys)	2780	2689	91
JD (Boys)	13000	12370	630
SW (Girls)	2120	1920	200
JW (Girls)	2100	1670	430
TOTAL	20000	18649	1357

2. No. of institution having NCC:-

As per list submitted by group H.Q only 146 schools and 35 colleges are having NCC. Moreover, out of 135 schools, the participation of public school is negligible.

3. Manpower Strength

The Group H.Q and units under its jurisdiction are short of manpower as under:-

S. No.	Nomenclature	Authorized	Held	Deficiency	% of Deficiency
1.	Civilian Staff	299	199	180	60%
2.	ANOs	185	133	52	28%

It has been observed that out of 143 sanctioned posts of lascar (Civilian staff) 126 posts lying vacant. The deficiency in staff strength may be reviewed by higher authorities and if the posts are no longer required, the same may be abolished under intimation to audit.

4 Deficiencies in Arms, Ammunitions and Equipments

During audit period, the position of Arms, Ammunition and Equipments was as under:-

S. No.	Nomenclature	Authorized	Held	Deficiency	% of Deficiency
1.	MAG 7.62 MM SLR	907	415	492	54%
2.	.38 BALL	2640	235	2405	91%
3.	12 BOR	8000	5064	2936	38%
4.	AIR Equipments (Micro Lights)	04	03	01	25%

5. No record of Annual inspection conducted by Group Commander was made available to audit.

The above facts / deficiencies may be brought to the notice of the Higher Authorities and efforts may be initiated to enhance no. of cadets, no. of institutions and to over come the deficiencies of Arms, Ammunitions, equipments and manpower.

Para No. 12
PARA No. 2

12
16

Memo No10, Dated: 21.01.09

Sub : Non recovery of Rs.984/- On account of tax deducted at source

As per Income Tax Act, 1961 section 194 C any sum credited or paid in pursuance of any contract the consideration for which exceeds twenty thousand rupees in cases other than advertising @ of two percent will be deducted from bill. During the course of audit, it was observed that the office of NCC HQ Gr-C, Safdarjung Enclave, N Delhi-29, has not deducted the tax at source under the Income tax Act as detailed below:-

S.No	Name of contractor	Amt. of bill	TDS +cess To be Recover	Actual recovered	Short recovery of TDS+ Cess
1	M/s AOK B.No.61/7.9.07	Rs.47756/-	984/-	NIL	984/-

Efforts may be initiated to recover Rs. 984/- from the concerned firms after due verification and credited in govt. account under intimation to audit.

~~Para No 12~~
PARA No. 3

Memo No. 8 & 9, Dated: 21.01.09

Sub: Non maintenance / Non-production of Records.

1. GPF Record of Class -IV Employees

As per Rules, the detailed PF ledger Account in Form CAM-47 should be maintained by the Head of Office in bound ledgers which will be machine-numbered and a broadsheet in Form 48 should be maintained and all deposits and withdrawals should be posted direct from the ledgers. But on scrutiny of records revealed that the office has not prepared/maintained GPF Class-IV record.

Taken as fresh

2. TR-5:- As per Receipt and Payment Rules where money is received on behalf of Govt., Head of Office must give the payer receipt duly signed by him as token of receipt in TR-5. But scrutiny of record revealed that TR-5 has not been maintained by Group H.Q instead receipts are directly being deposited in to treasury through challan which is irregular.

3 Service Book of Sh. Jadish Bedwal Grade -II and Inspection Reports of Units were not provided to Audit.

Reasons for non maintenance of record may be elucidated to audit and same may be maintained and shown to next audit.

(G.L. PRASAD)
IAO-V

18
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PART-II

CURRENT AUDIT REPORT (2013-2016)

Para no
13

Para No.1(4) Non- deduction of subscription towards DGEHS.

(Ref. Audit Memo No. 12 dated 5/10/2016)

As per Delhi Govt. Employees Health Scheme, Membership is compulsory for all eligible serving employees of GNCTD. As per CS (MA) rules in case spouse of employee is also Govt. servant then if only one of the spouses wants to avail the benefits of the scheme, the other spouse being considered dependent for the purpose of medical benefits may be beneficiary provided he/she is not getting any type of medical benefit/allowance in this regard from his/her office. A joint declaration in this regard that both of them will be getting the benefits under the scheme may be obtained from them while issuing the membership/health card.

On scrutiny of Pay Bill Registers, it revealed that short recovery of subscription of DGEHS has been made in respect of following employees

Sr. N	Name of the Employee	Period	Amount due (Rs.)	Amount recovered (Rs.)	Amount of short recovery (Rs.)
1.	Mrs. Sunanda Sawhney,	9/13 to 9/16	325	225	100x37=3700

Anil Sach

10 14

	Head Clerk				
2.	Davinder, Steno GradeII	6/09 to 9/16	325	225	100x88=8800
				Total	Rs. 12,500/-

The aforesaid recovery of Rs. 12500/- towards DGEHS may be made from the concerned employees and compliance may be shown to audit. Further Recovery of Rs. 325/- be made from the month of October 2016. Similar other cases of short recovery of subscription towards DGEHS in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

Para No. 14

Para No. 2(a):- Short Recovery under Section 10 A on account of Children Educational Allowance

(Ref. Audit Memo No. 14 dated 6/10/2016)

While Scrutinizing the income tax calculation sheet for the financial year 2014-15, 2015-16 It has also been observed that CEA subject to a maximum of Rs. 100 per month per child upto a maximum of two children was also allowed in the financial year 2014-15 and 2015-16 which was inadmissible. *Vide Order 11(1) of CEA Rules applicable prior to 01.09.2008, it was admissible to an employee @ Rs. 100/- per month per child {Order 16} (upto 3 children born upto 31.12.1987 and restricted to two children at any time born thereafter) who is compelled to send his child to a school away from that station at which he is posted and /or residing owing to the scheme of a school of the requisite standard*

[Handwritten Signature]



at that station. Further, vide Orders 18 and 24 "if CEA is drawn for any child, reimbursement of tuition fee or payment of hostel subsidy will not be admissible for that child. Following are the cases where exemption under Section 10 of Income tax on account of CEA was allowed, resulting short recovery of income tax:

Financial Year 2014-15

S.No.	Name and designation	Amount of CEA allowed for exemption	Short recovery of income tax @ 10.3%
1.	Sh. Devender Steno	2400	247
2.	Sh. Shajan john K, UDC	2400	247
3.	Ram Karan, UDC	1200	124
		Total	618

Financial Year 2015-16

S.No.	Name and designation	Amount of CEA allowed for exemption	Short recovery of income tax @ 10.3%
1.	Sh. Davinder, Steno	2400	247
2.	Smt. Neena Wadhwa, UDC	1200	124
3.	Smt. Shalini Kalra, UDC	2400	247
		Total	618

The aforesaid recovery of Rs. 1236/- may be made from the concerned employees and compliance may be shown to audit. Similar other cases of short recovery of subscription towards CEA in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

Para No. 2(b) Irregular rebate of Mediclaim under section 80 D amounting to Rs. 24580/-

(Ref. Audit Memo No. 15 dated 6/10/2016)

During the test check of the documents submitted by the employee for tax rebate on account of Medical Premium under section 80 D is only Rs. 10725/ but she had taken the rebate amounting to Rs. 24580/- for financial year 2015-16. In this connection it is submitted she had provided the receipt of mediclaim policy of Karvat Cover More Assist Pvt. Ltd to the office only amounting to Rs.10725/-. As per rule only premium amount of mediclaim policy and DGHS amount is covered under Section 80 D which is only Rs. 14625/- (Rs. 10725 medical Premium + DGHS Rs. 3900/= (325x12))

Amr K...

but she had taken the rebate amounting to Rs. 24580/-it is observed that following employee has been allowed deduction which is inadmissible under the provision.
Financial year : 2015-16

Details	As per Department	As per Audit
Total Salary	678183	678183
Less Tpt Allowance	19200	19200
Less Exemption u/s 24 (b) on interest on HBA		--
Less Deduction under 80C	150000	150000
Less Deduction under 80 D	24580	14625
Less Deduction under 80CCD(2)	---	---
Net Taxable Income	484403	494358
Income tax	23440	24440
Education Cess @3%	703	730
Total tax payable	24143	25170
Income tax paid	24143	25170
Income tax recoverable	-	1027

The Income tax calculations be revised and necessary recovery of income tax of Rs. 1027/- be made from the concerned employee under intimation to audit. Similar other cases of short recovery of subscription towards medical Premium under Section 80 D in respect of other employees may be reviewed and short recovery, if any be recovered under intimation to audit.

Par no 3

PARA NO. 3:- Non Production of Records.

- (1) Medical Register
- (2) Children Education Allowance Register
- (3) LTC Register
- (4) Records relating to condemnation of office furniture, non serviceable equipment etc.
- (5) Cash book
- (6) TR-5

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PART-III

Tan No 1

Sub: Shortcomings in Pay Bill Register
(Ref. Audit Memo No. 9 dated 4/10/2016)

During test-check of PBR, following irregularities were noticed:

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.
2. **Incomplete personal information** - The mandatory information/details of the officials (which was required to be written on the upper part of each page) were also not found filled completely in any of the PBRs. Apart from the name, DOI and GPF No, the other details like Pay-band, Grade-Pay, address, DOB, DOJ, details of loan/advances/refunds, etc were not recorded in the PBRs, which is incorrect.
3. **Incomplete particulars of advances** - Details of loan/advances/refunds, etc not recorded in the PBR.
4. **Cutting & Overwriting** - Numerous cutting and overwriting noticed in the PBRs. were not attested by the competent authority.
5. It has been observed that the Abstract of Pay Bills has not been prepared.
6. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc
7. Monthly entries of Pay and Allowances entered in the PBRs have not been signed by the DDO.

The above irregularities may be removed and compliance be shown to the next audit.

TAN NO. 2

Sub: Deficiency in maintenance of Service Book

(Ref. Audit Memo No. 11 Dated: 4/10/2016)

- (i) **Nomination for different purposes-** A nomination is a legal document or declaration made by a Government servant conferring the right to receive any amount due to him from the Government in the event of his death before receiving that amount. Settlement of the claim to the nominee becomes easier and quicker. In the absence of a valid nomination, the procedural formalities

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have be to observed by the claimant in obtaining a legal hair certificate, etc, and there is a consequential delay.

Hence, it is the responsibility of every Government servant to ensure that he submits the Nomination wherever prescribed and keeps the same up to date. Nominations on account of Retirement/Death Gratuity, GPF, UTGEIS, Details of family members should be obtained from each and every government employee, after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, but this has not been done in most of the Service Book. During scrutiny of the service books, it is observed that the nominations have not been attached with the service books.

- (ii) **Service Book to be shown to the official every year** - As per SR 202, the Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. No Service Books has been shown to any officer/official.
- (iii) **Re-attestation** - The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority. But the same was not found in any of the service books.
- (iv) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement.**- As per Rule 32 of CCS (Pension) Rules, on completion of 18 years or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. No such certificate was seen issued in any of the Service Books.
- (v) **Maintenance of Child Care Leave Account:** vide DOPT OM No. 13018/2/2008-Estt/(L) dated 29.092008, it was decided that the leave account for child care leave shall be maintained in the proforma given below, and it shall be kept alongwith the Service Book of the Government servant concerned.

Period of Child Care Leave Taken		Balance of Child Care Leave		Signature and designation of the certifying officer
From	To	From	To	
1	2	3	4	

But it has been observed that leave account for Child Care Leave has not been maintained in the prescribed performa and not kept along with the Service Book

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in any case. The above irregularities may be removed and compliance be shown to the next audit.

TAN NO. 3

(Ref. Audit Memo No. 13 Dated : 5.10.2016)

Para No. Stamps Account Register

(iii) **Not proper maintenance of Stamps Register:** As per para 90 (1) of the MOP 2003, "The despatcher will maintain an account of the postage stamps in the form given in Appendix 18 and the format specified in Appendix is given as under:

Date	Value of stamps			Balance at close of the day (Col 2+3+4)	Signature	
	In hand the day	Received during	Used during the day		Dispatcher	Section Officer
1	2	3	4	5	6	7

Whereas no such record is stated to have been maintained by the Deptt. which is irregular.

(iv) **Non-verification of daily entries:** As per para 90 (2) of the MOP 2003, "The Section Officer will check the entries made in the register every day and append his signature with date in token of his having done so. He will also conduct surprise test checks of envelopes ready for despatch by post". Whereas no such column is being maintained in the Stamps Register, nor the daily entries are being verified and signed by the competent authority for its correctness. Further, no surprise check has been conducted by the competent authority, which is irregular.

Non tally of stamps record with bill register - As per the bill registers, payments on account of procurement of service postage stamps have not been tallied with stamps register. The above irregularities may be removed and compliance be shown to the next audit.

The above irregularities may be removed and compliance be shown to the next audit.

TAN NO. 4

(Ref. Audit Memo No. 16 Dated : 6.10.2016)

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Sub:- Liveries Register to Class IV employees.

During the test check of distribution of liveries Register to Class IV employees of the Department for the year 2013-16 the following discrepancies were noticed:

- (vi) **Page counting certificate not recorded:** Page counting certificate on the first page of the register duly attested by the concerned officer has not been recorded.
- (vii) Register has not been serially numbered.
- (viii) **Unattested entries:** No entry in the register has been attested by the concerned officer so as to certify correctness of the entries.
- (ix) **Physical verification not done:** Physical verification with regard to liveries items left in stock has not been physically verified. A certificate to this regard has not been mentioned in the register.

The above irregularities may be removed and compliance be shown to the next audit.

TAN NO. 5

(Ref. Audit Memo No. 17 Dated : 6.10.2016)

Sub:- Shortcomings in Bill Register

On scrutiny of Bill Registers for the years from 2013-16, following shortcomings have been observed:

1. **Page counting certificate** has not been recorded on the first of the any of the register.
2. **Blank Col. 4-** Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. 3. Further, these entries must be attested by the DDO at Col-4 at the time of signing the bill and before presentation to PAO. But, it was noticed that during 2013-16, all entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation, figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out.
3. **Blank Col- 5, 6, 7, 8 and 9-** Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never

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been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.

4. **Blank Col 12-** Col. 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular.
5. **Blank Col. 13, 14 and 15-** Col. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
6. **Cutting and Overwritings-** There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.
7. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills. Needful may be done now and shown to audit.

The above irregularities may be removed and compliance be shown to the next audit.

TAN NO. 6

(Ref. Audit Memo No. 18 Dated : 6.10.2016)

Sub:- : Non-maintenance of LTC Register:

While reviewing the records and files, it has been observed that LTC advance register has not been maintained. In absence of the essential record it could not be verified whether the official has submitted his claim within the stipulated time or not. If the employee has taken LTC advance but he has not submitted his claim within one month from the date of return journey, the outstanding advance will be recovered in one lump-sum and the claim will be treated as one where no advance is sanctioned.

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

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When claim submitted within stipulated time but un-utilized portion of advance not refunded, interest is chargeable on that amount from the date of drawl to the date of recovery.

When no advance is taken, claim should be submitted within three months from the date of completion of journey, otherwise claim will be forfeited.

DDO/HOO is advised to prepare LTC register in the prescribed format as given below, and compliance be shown to audit:

S. No	Bill No. & Date of advance /Final bill	Name & designati on of govt. Servant	Block Year	Place of visit	For whom claimed	Amt. of Advance /Final Claim	Bill No. & Date of adjustm ent	Date of receipt of claim	Gross Amt. of bill	Net Amt.	Rema rks
1	2	3	4	5	6	7	8	9	10	11	12

5. Entries of advance bill should be made in red ink
6. In case of Final Claim where no advance has been drawn, Columns (1) to (7) only need to be filled.
7. In case of adjustment bill, Columns (9) to (12) against the S. No. Of the advance bill should be filled up while passing the net claim.
8. If net amount of the adjustment bill is for minus amount, particulars of the recovery of the balance should be indicated in Columns (12)

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The above irregularities may be removed and compliance be shown to the next audit.

TAN NO. 7

(Ref. Audit Memo No. 19 Dated : 6.10.2016

Para No. Stock register and Physical verification of Non-consumable and consumable stock.

3. **Physical verification was not done** : Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny of records, it has been observed that no physical verification of Non-consumable and consumable stock/goods and materials has been undertaken for the year 2013-16 by the HOO.
4. **Condemnation of items were not carried out since long**: It has been observed on scrutiny of stock register that most of the items recorded in the stock register outlived their lives and lying in the premises in non workable conditions. These items require to be condemned for a long period of time. Process of condemnation of unserviceable items be expedited as these items losing their residual value fast.

HOO may conduct physical verification of fixed assets and consumable goods and material immediately and a certificate of verification along with its findings shall be recorded in the stock register and the same be rectified under intimation to audit.

The above irregularities may be removed and compliance be shown to the next audit.

A.K. Bhatt
(A.K. BHATT)

I.A.O., Audit Party No. XXIII

A.K. Bhatt

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Part- II

Current Audit Report

During the course of current audit, 6 audit memo's highlighting various irregularities with recovery of Rs. 7794/- were issued. One record memo has been settled. The 5 audit memo's have been converted into 3 Paras and 2 TAN with recovery of Rs.7794/- and have been incorporated in current audit report.

Details of Current Recovery :-

Memo No's	Total Recoveries (In Rs.)	Amount Recovered/Settled (in Rs.)	Balance (in Rs.)
3	7372	0	7372
4	222	0	222
5	200	0	200
Total	7794	0	7794

The internal audit report has been prepared on the basis of information furnished and made available by Administrative Officer- NCC Group HQ, Delhi, (C), NCC, B-6, Safdarjang Enclave, New Delhi-110029 disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.



IAO- 15

PART - II
CURRENT AUDIT REPORT

Para No- 1 – Overpayment of Transport Allowance amounting to Rs. 7372
(Ref. Audit Memo No. 03 dated 8/04/2021)

As per M.F. O. M. No. No. 21 (1) /97- E. II(B) dated 3/10/1997, Transport allowance is given to all employees to compensate the cost incurred on account of commuting between the place of residence and the place of duty. From 22.02.2002 this allowance will not be admissible if a government employee is absent from duty for full calendar month(s) due to leave, training, tour etc. vide O. M. 21(1)/97-E. II (B) dated 22.2.2002.

During the test check of records for the audit period and as per the bio metric attendance records provided by the college, it has been revealed that the following employees were absent for a period of complete calendar month or more for which were paid Transport Allowance as detailed below: -

S. No.	Name of the employee / Designation (Sh. / Smt.)	Period of absence	Complete calendar months for which TA paid	TA Paid	Amount to be recovered
1	Sanjay Kumar Sr. Asstt	April 2020	1	4212	4212
2	Anshu Priya, Jr. Asstt	April 2020	1	1580	1580
3	Naveen, Jr. Asstt	April 2020	1	1580	1580
				Total	7372

The overpayment of Transport Allowance during the absence for complete calendar month as per details above may please be recovered and deposited in Govt. account after due verification of facts and figures under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para No- 2 – Overpayment of AD-hoc Bonus amounting to Rs.222/-
(Ref. Audit Memo No. 04 dated 9/4/2021)

Ad-hoc Bonus is admissible to employees who have been in service on the last day of the relevant financial year i.e. 31st March and should have rendered at least six months of continuous service during the relevant financial year. Pro-rata payment is admissible for period of continuous service ranging from six months to a full year, the eligibility period being reckoned in terms of nearest number of months of service.

The period of E.O.L./dies non will be excluded from eligibility period but will not count as break in service for the purpose of ad hoc bonus.

On test check of PBR for the audit period, it has been observed that ad-hoc bonus has been paid in excess to Sh. Pawan Kumar Jr.Asstt. and details of are given as under: -

S. No.	Date of Joining Govt. Service	Relevant financial year	Amount of bonus paid	Admissible days/ amount of bonus	Excess payment
1.	13/7/16	2017-18	5181 vide bill no. 64 dt 6/10/17	6908x262/365=4959	Rs.222/-




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Recovery of overpayment of ad-hoc bonus amounting to Rs.222/- be made from the concerned employees, after due verification of facts under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para No- 3 – Less deduction of DGEHS contribution amounting to Rs.200
(Ref. Audit Memo No. 05 dated 9/4/2021)

As per provisions of F25III/DGEHS/140/DHS/09/44413-18 dated 20/08/2010, and its revision as per 7th CPC, monthly contribution for availing DGEHS facility should be as per the table below.

Sl.No.	Corresponding levels in the Pay Matrix as per 7th CPC	Contribution (Rs.Per Month)
1.	Level: 1 to 5	250
2.	Level: 6	450
3.	Level: 7 to 11	650
4.	Level: 12 & above	1000

On scrutiny of PBRs and related service records it is observed that DGEHS contribution is deducted at a lower rate than the prescribed rate in respect of Sh. Sanjay Kumar, Senior Assistant

He was granted NFSG w.e.f.1/1/2019 vide order No. 5 (3)/Misc/NFSG/2015-16/215-216 dated 1/7/2020 and his DGEHS contribution was deducted @450/- p.m. from August 2020 instead of July, 2020

Period / month	No. of Months	DGEHS Rate		Recovery Rs.
		Due	deducted	
July,2017	1	450	250	200

The amount of Rs.200/ may be recovered from the concerned employees after due verification of facts and figures under intimation to audit.

Other similar cases, if any, may also be taken into account for similar action under intimation to audit.


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IAO-15



PART III
TEST AUDIT NOTE

TAN 1:- Discrepancies in Pay Bill Register.

(Ref. Audit Memo No. 02 dated 7/04/2021)

During test-check of Pay Bill Register for the audit period 2017-2020 revealed following irregularities in PBR:

1. **Incomplete personal information** – The mandatory information/details of the officials (which were required to be written on the upper part of each page) were not found filled completely in the PBR. Apart from the name and PF No, the other details like pay-scales, grade pay, designations, address, DOB, DOJ, DOS, details of loan/advances/refunds, details of Govt. accommodation etc. were not written in the PBR.
2. **Non-verifications of totals** – Vertical-totals of the columns were also not recorded in the PBR for the Audit period and Horizontal-totals has not been verified by the DDO.
3. **Overwriting and use of correction fluid to be avoided:-** Wrong entries are corrected by overwriting and using correction fluid. This practice is to be strictly avoided. And cuttings & corrected entries are not attested by the DDO.
4. **Abstract not filled** (GAR-18):- Abstract in the PBR has not been prepared and attested by the DDO.
5. **Nil Bill Entry:-** Nil Bill entry is not made in PBR in respect of any of the employee of the Department
6. **NPS PBR-** No separate PBR for NPS employees has been maintained by this office.
7. **DDO Attestation :-** The entries in the PBR have not been attested by the DDO

The above necessary discrepancies may be rectified.


TAN 2:- Purchase of various items from local members instead through Gem

(Ref. Audit Memo No. 06 dated 9/04/2021)

Finance Accounts Department, Govt. of NCT of Delhi vide its office memorandum no. F. 20/08/2017/AC/JSFNA/718 /dated 24/8/2017 communicated that the purchase should be done through Gem.

During course of audit it has been observed that the office has procured various items without following instructions of Finance Department, GNCTD.

Necessary steps may be taken in this direction at the earliest.


IAO- 15