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

Sub:-Internal Audit report on accounts of Commanding Officer, 01 Delhi Air Sqn. NCC (Flag) Safdarjung Enclave, New Delhi-29 for the period 01.04.2015 to 31.03.2020.

INTRODUCTION:-

The accounts of **Commanding Officer, 01 Delhi Air Sqn. NCC (Flag) Safdarjung Enclave, New Delhi-29** for the period 01.04.2015 to 31.03.2020 were test audited by Audit Party No. 33 comprising of Smt. Santosh Sharma, I.A.O./ A.O), Mrs.Jaya Tewari, AO and Sh. Narender Kr., Jr. Asstt. during the period 22.06.2020 to 03.07.2020 (7 working days).

AIMS AND OBJECTIVES


The general aim and objective of office of **01 Delhi Air Sqn. NCC (Flag) Safdarjung Enclave, New Delhi-29** is to train NCC cadets enrolled in the unit and conduct various training camp activities. At present the unit is functioning with authorized strength of 33 schools and 2100 cadets.

HOO

S.NO.	Name of HOO	Designation	Period	
			From	To
1	Wg Cdr J. James	COMMANDING OFFICER	01.04.2015	11.04.2016
2	Wg Cdr Sameer Mehra	COMMANDING OFFICER	12.04.2016	14.06.2016
3	Wg Cdr Sumeet Malhotra	COMMANDING OFFICER	15.06.2016	TILL DATE

DDO

S.NO.	Name of DDO	Designation	Period	
			From	To
1	Wg Cdr J. James	COMMANDING OFFICER	01.04.2015	11.04.2016
2	Wg Cdr Sameer Mehra	COMMANDING OFFICER	12.04.2016	14.06.2016
3	Wg Cdr Sumeet Malhotra	COMMANDING OFFICER	15.06.2016	TILL DATE



Cashier

S.NO.	Name of DDO	Designation	Period	
			From	To
1	Sh. Ajay Kumar Ojha	UDC	01.04.2015	31.12.2016
2	Sh. Rajender Singh Rawat	Jr. Asstt.	01.01.2017	31.12.2018
3	Sh. Vijay Kumar	Jr. Asstt.	01.01.2019	TILL DATE

BUDGET/EXPENDITURE FOR THE PERIOD 2015-2020 (Figures in rupees)

Financial year	Budget allotted	Expenditure incurred
2015-16	11007181	10965608
2016-17	9759975	9390502
2017-18	9098013	8945597
2018-19	7492966	7203284
2019-20	7371034	7212103

Statutory Audit:

Statutory audit of **Commanding Officer, 01, Delhi Air Sqn. NCC (Flag) Safdarjung Enclave, New Delhi-29** was never conducted by AG (Audit).

Vacancy Position as on 31.03.2020

Post	Sanctioned	Filled	Vacant
Group- A	nil	nil	nil
Group - B	nil	nil	nil
Group - C	26	07	19
TOTAL	26	07	19

Maintenance of Records:-

The maintenance of **Commanding Officer, 01, Delhi Air Sqn. NCC (Flag) Safdarjung Enclave, New Delhi-29** for the period 01.04.2015 to 31.03.2020 was found satisfactory subject to observations made in current audit report and in test audit note.

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Part -I
Old Audit Report

There were 10 outstanding audit paras having recovery to the tune of Rs.29107/- No reply submitted by unit, hence all 10 audit Paras are still outstanding and incorporated in current report as part I

(A)

S.No.	Year	Total Para's	Para Settled	Para no./Sl.no. of Settled Para's	Outstanding Para's with para No.
1	1998-02	01	NIL	N/A	No reply submitted by unit, hence all Paras are still outstanding
2	2002-06	03	NIL	N/A	
3	2006-08	02	NIL	N/A	
4	2008-2015	04	NIL	N/A	
TOTAL		10			

(B) **Details of Old Recovery-**

Recovery outstanding
Recovery effected
Recovery outstanding
as on date

Rs.29107 (1998-2015)
nil
Rs.29107/-



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PART -II

CURRENT AUDIT REPORT FOR THE FINANCIAL 04/2015 – 03/2020

During the course of current audit, 17 audit memos 02 memos having nil recovery were settled. Remaining 15 audit memos highlighting various irregularities were converted into 09 paras and 04 Tans. (AM 1,3 & 11 clubbed)

Details of Current Recovery from (01.04.2015 to 31.03.2020)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered/Verified	Balance (in Rs.)
N/A	N/A	N/A	N/A
TOTAL	NIL /-	Nil /-	NIL /-

The inspection report has been prepared on the basis of information furnished and made available by the o/o **Commanding Officer, 01, Delhi Air Sqn. NCC (Flag) Safdarjung Enclave, New Delhi-29** for the period 01.04.2015 to 31.03.2020, While all due care has been made in the preparation of the report to be as authentic as possible, the office of the Directorate of Audit, New Delhi disclaims any responsibility for any misinformation, incorrect certificate, incorrect assurance and /or non-information on the part of the auditee.


(Santosh Sharma)
Inspecting Audit Officer
Audit Party No. 33

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PART 01
OLD AUDIT REPORT
(1998-2015)

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PART - I

OLD OUTSTANDING PARA

1998-2008

Para 1
/ABA No 06

(11) (11) (11)

(1) (1)
Para 1

Ref. memo No 1 dt 23/09/02

P.O.L. Record

Subject:

During the test checking of P.O.L./car diary record vehicle No 24B-58544A for the year ending 2000-2002 the following discrepancies have been noticed:

S.No	Month & Year	Petrol consumed	Against admissibility	Excess
			200.00 lit.	45.55 lit
(1)	May 2000	245.55 lit.	do	01.04 lit
(2)	Sep 2000	201.04 lit.	do	03.44 lit
(3)	Sept 2001	203.44 lit.	do	20.00 lit
(4)	Dec 2001	220.00 lit.	do	60.01 lit
(5)	Jan 2002	260.01 lit.		
				<u>130.41 lit</u>

130.04

The above said discrepancies may please be removed under intimations to audit and effect the recovery from the concerned officials after due verification @ Rs. 29 per litre. Total recovery = Rs. 3782

Note: They have not produced the record year 98-99.

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Part II

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(~~Current - Audit Report~~)

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Para No 15

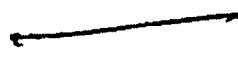
2002-2006

Sub:- Non maintenance of proper Telephone bill registers and over payments to the tune of Rs.13235/- in r/o residential telephone of Commanding Officer.

(A) Telephone register The register is not being maintained in proper format as one of the main objective for maintaining this register is to have a check on residential bills as they are restricted to certain fixed admissible calls but it was observed that the said register was not as per prescribed format and columns like Res:Official calls made, calls admissible, excess bills, amt recovered from excess calls from concerned etc. were not filled. Needful may please be done under intimation to audit.

(B) Over payment of residential telephone bills during audit period.

As per rules HCO is admissible for 600 telephone calls month and payment is restricted to Rs. 944:- - service tax. Scrutiny of record related to residential telephone bills revealed that during audit period an excess payment to the tune of Rs. 13235:- was made (as per enclosed annexure-I). the same may be recovered from the concerned officer and be deposited in treasury under intimation to audit and in future payments of residential telephone bills be made as per norms.



Annexure - I

OVER PAYMENT OF RESIDENTIAL TELEPHONE
DURING 2002-03 TO 2005-06

<u>Telephone</u> <u>No.</u>	<u>Period of Bill</u>	<u>2002 - 03</u>		<u>Excess paid</u>
		<u>Amount Paid</u>	<u>Amount Admissible</u>	
4534863	1/2/03 TO 31/3/02	1,514/-	1,888/-	-
	1/4/02 TO 31/5/02	2,699/-	1,888/-	811/-
	1/6/02 TO 31/7/02	2,379/-	1,888/-	491/-
	1/8/02 TO 30/9/02	2,071/-	1,888/-	183/-
	1/10/02 TO 30/11/02	2,625/-	1,888/-	737/-
				<u>2,222/-</u>
		<u>2003 - 04</u>		
26111197	1/3/03 TO 31/3/03	954/-	944/-	10/-
	1/4/03 TO 30/4/03	1,199/-	944/-	255/-
	1/5/03 TO 31/5/03	1,490/-	944/-	546/-
	1/6/03 TO 30/6/03	1,551/-	944/-	607/-
	1/8/03 TO 31/8/03	1,815/-	944/-	871/-
	01/03/04 TO 31/03/04	1,105/-	944/-	161/-
				<u>2,450/-</u>

<u>Telephone</u> No.	<u>Period</u>	<u>2004 - 05</u>		<u>Excess paid</u>
		<u>Amount Paid</u>	<u>Amount Admissible</u>	
26111197	1:5:04 TO 31:5:04	1,411.-	1,035.-	376.-
	1:6:04 TO 31:6:04	1,319	1,035.-	284.-
	1:4:04 TO 30:4:04	1,505.-	1,035.-	470.-
	1:7:04 TO 31:7:04	1,491.-	1,035.-	456.-
	1:8:04 TO 31:8:04	1,321.-	1,035.-	286.-
	1:9:04 TO 30:9:04	1,798.-	1,035.-	763.-
	1:10:04 TO 31:10:04	1,161.-	1,035.-	126.-
	1:11:04 TO 30:11:04	1,320.-	1,035.-	285.-
	1:12:04 TO 31:12:04	1,782.-	1,035.-	747.-
	1:1:05 TO 31:1:05	1,614.-	1,035.-	579.-
	1:2:05 TO 28:2:05	1,187.-	1,035.-	152.-
	1:3:05 TO 31:03:05	1,860.-	1,035.-	825.-
				<u>5,349.-</u>

		<u>2005 - 06</u>		
26111197	1:4:05 TO 30:4:05	1,374.-	1,035.-	339.-
	1:5:05 TO 31:05:05	1,740.-	1,035.-	705.-
	1:6:05 TO 30:6:05	2,748.-	1,035.-	1,713.-
	1:7:05 TO 1:8:05	2,613.-	2,070.-	457.-
				<u>3,214.-</u>

Total 13,235.-

Para 3

Para. 2

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96 - Para 3

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Sub: Non - accountal of petrol amounting to Rs 1500/-

Scruting of petrol register and car diary maintained by the unit in r-o various vehicles revealed that in the following cases though petrol-diesel was received and entered in Petrol register but the same was not accounted for in the car dairy of respective vehicles:

<u>Veh.No.</u>	<u>Bill NO.:Date</u>	<u>Qty</u>	<u>Amount</u>
98B 064518L (Ambassador)	109306/12.06.03	9.90 Ltrs	Rs. 300/-
03D 1509564 (S.Mazda)	44951/11.12.03	15.21 Ltrs (Diesel)	Rs. 300/-
-do-	35574/17.03.04	27.60 Ltrs	Rs. 600/-
-do-	15500/24.03.05	11.42 Ltrs	Rs. 300/-
		<u>Total</u>	<u>Rs. 1500/-</u>

Audit is of the view that the said fuel was not used in vehicles and in absence of any clarification, the said amount may be recovered from the concerned official and deposited in treasury under intimation to audit.

Para: ~~4~~ 195 18

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 109-4

Sub:- Discrepancies noticed in contingent bills for the period 2002 to 2006

Scrutiny of C/Bills for the period 2004-05 revealed following irregularities:-

Bill No./date	Total Amt of bill	Particulars	Irregularity noticed
177/10.03.05	Rs. 1, 69,197/-	Payment Honorarium	Bill contains 18 payments vouchers but only 12 of them were received. Receipt of remaining 06 vouchers may please be shown to audit.
191/24.03.05	Rs. 2294/-	Stationary	Voucher amounting to Rs. 352/- in r/o payment M/s Pooja store was not received by concerned dealer as per record.
193/24.03.05	Rs. 1, 05,840/-	Purchase of Multimedia Projector	A payment of Rs. 1,05,840/- was to be made to M/S HCL Infinet Ltd but no proof of receipt is available with bill.
98/31.03.05	Rs. 16,701/-	Petrol bill	As per bill Amt of Rs. 16,701/- was paid to M/S Engineer Service Station but no receipt from the dealer is available in the bill.

(b) Non availability of Payees stamp receipts

During the course of audit of contingent vouchers and other relevant records it was observed that PSR were not available at the time of audit w/o which it could not be ascertained whether the payment have actually be made in the following cases:-

Bill No./date	Amount	To Whom paid
2002-03	Rs 11,675/-	M/S VK Traders Rs 1,100/- M/S Singh Flower Rs. 400/- M/S Singh Flower Rs 10,175/-
	Rs 17,429/-	Honorarium cum out fit allowance
2003-04	Rs 11,062/-	Payment of petrol to M/S Engineer Service Station
	Rs. 69,924	M/S Engineer Service Station Rs 54,816/- New Shiv Sweet Rs 1392/- M/S Behari Sons Rs. 90/- Anand Book Seller Rs 140/- Kalidas & Co Rs 475/- Divya Stationary Rs 180/- Indraprastha Traders Rs 1827

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	218/18.03.04	Rs 5,450/-	Honorarium & outfit allowance
	210/16.03.04	Rs 7,355/-	Petrol from M/S Engineer Service Station
2005-06	159/07.03.06	Rs 13,397/-	Petrol from M/S Engineer Service Station
	178/28.03.06	Rs 76,900/-	New Anubhuti Electronics
	180/30.03.06	Rs 17,823/-	Petrol from M/S Engineer Service Station

In addition to above it was also observed that various vouchers from different agencies are being received by single person. If payments are made by one person in advance & then subsequently received it should be specifically mentioned on vouchers "paid by me and then only he should receive the payments of sub-vouchers. It is suggested that all such cases be reviewed and receipt from the party be obtained & kept on record under intimation to audit.

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CURRENT AUDIT REPORT (2006-2008)

Para No. 1 (19)
Ref Memo No. 9 Dated: 16-2-09

Sub: Camp Accounts

X

No.1 (D) Air Sqn NCC (Flg) has conducted 06 camps during audit period (03 each for 2006-07 and 2007-08) . Test audit of camp records revealed following discrepancies:-

- 1 Rule 22 of Camp accounting instructions envisages that "the camp commandant will personally open a deposit account in a Public Sector/nationalized bank or government treasury which will be jointly operated by him and the Accounts Officer of the camp" but it has been observed that in Pre RDC-III CATC held w.e.f. 22-10-07 to 2-11-07 no camp account was opened in bank by which needs clarification.
- 2 As per Rule 23(a)& (b) heavy cash balances should not be kept in the camp and cash balance while closing camp accounts on any day should not be in excess of Rs.10,000/- and except where it is unavoidable, payments should always be made in crossed cheques but it has been observed that heavy cash balances were kept for daily disbursement and most of the payments to firms/suppliers have been made in cash instead of cross cheques which needs clarification.
- 3 In Pre RDC-III camp only Rs.5000/- were sanctioned for TA/DA of civil staff vide letter No. 7476 dated 10-10-07 but an expenditure amounting to Rs.10,482/- was incurred under the same head. Reasons for excess expenditure may be clarified to audit.
- 4 In ATC held during 21-9-06 to 2-10-06 though the last transaction occurred on 5-10-06 the adjustment was made vide bill no. 18 dated 9-5-07 i.e. after a considerable delay of 07 months.

Reasons for above discrepancies may be clarified to audit and CO must ensure that in future camp account is opened for each and every camp and payments to suppliers are made through crossed cheques as per Receipt and Payment Rules.

Para 5

Para No. 2 (20)
Ref Memo No. 10 Dated: 16-2-09

3

Para 5

Sub : Construction of wash room and cement work & white wash

Consequent upon financial sanction No. 16(6)Accts/NCC/2007-08/NP/9058 dt. 18-3-08 and 9051 dt. 18-3-08 received from Accounts Officer, NCC, the unit has incurred an expenditure amounting to Rs. 97,500/- and Ra.49,500/- on the said works after drawl of advance and adjustment was made vide bill no. 218 dt. 29-3-08 and 219 dt. 29-3-08 respectively. . Scrutiny of records revealed that after inviting quotations, both the works were awarded to M/s Sudhir

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Kumar, Govt. Contractor and Supplier on 20-3-08 & 21-3-08 respectively (being the lowest one). In this regards audit observations are as under:-

- 1 No Accounts functionary was nominated as member in the Committee/Board constituted to award the said work.
- 2 No contract agreement was executed before award of work
- 3 Instead of making payments by cheques, cash payment was made to contractor violating receipts and payment rules.
- 4 Though there was no condition of advance payment mentioned in the quotation, payment was made in advance.

Reasons for not following provisions of GFR and Receipt and Payment may please be clarified.

Para No. 5 (21)

6 Aug 6

Ref Memo No 11 Dated: 17-2-09

Sub: Over payment of residential telephone bills amounting to Rs.2411/-

As per rules payment of residential telephone to HOO is restricted to 1000 calls per month Test audit of records revealed that during audit period an excess payment to the tune of Rs.2411/- was made, the same may be recovered from the concerned officer and be deposited in treasury under intimation to audit and in future payment of residential phone be made as per norms.

Telephone No.	Bill No. & Date	Amt. Paid (No. of calls)	Excess Paid
23383632	166/23-3-07	1773/- (1188)	Rs. 226/-
25671995	131/20-12-07	2948/- (2067)	Rs.1280/-
-do-	199/17-3-08	2538/- (1754)	Rs. 905/-
Total			2411/-

Para No. 4 (22)
Ref. Memo No. 7 Dated: 11-2-09

X

Sub: Cash Book

Receipt and Payment rules envisages that amount received/drawn from PAO must be disbursed within 03 months and after that it should be deposited in treasury through challenge but scrutiny of cash book revealed that the said rule is not being followed properly by the unit in spite of observations by previous audit. Some instances are given below:-

Self Inv
8/12/09
D.O.

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PART - II
CURRENT REPORT
(2008-2009 to 2013-2014)

PARA 01: Misc. recoveries from the employees.

(A):- Over-payment of telephone bills amounting to Rs. 3709/-

As per orders dated 31.05.2007, officers of the rank of Air Cmdr/Gp. Capt/Wg Cdr & equivalent are authorized for residential telephone facility amounting to Rs. 1500/- p.m.

Scrutiny of records and as per information provided by the department, details of overpayment of telephone bills to Wg. Cdr V.S. Malik are as under:-

SN	Name of Officer	Month	Amount Eligible (Rs.)	Amount Paid (Rs.)	Difference (Rs.)
1	Wg Cdr V S Malik	Mar 08	1,500/-	3,905/-	2405/-
2	Wg Cdr V S Malik	Apr 08	1,500/-	2,727/-	1227/-
3	Wg Cdr V S Malik	Aug 08	1,500/-	1,577/-	77/-
Total					3709/-

Necessary steps should be taken to recover the over payment of telephone bills amounting to Rs. 3709/- from the concerned employee after due verification of records under intimation to records.

(B) Less deduction of Licence Fee amounting to Rs. 3570/-

The Directorate of Estates, Govt. of India have revised the Licence Fee from July 2013 vide OM Dated 21.11.2013. But scrutiny of PBRs revealed that the department had not deducted the Licence Fee according to the revised rates as per details given below:-

S. No.	Name & Desgn.	Residential Address	Descr.	w.o.f.	Amount deducted (Rs.)	Amount due from (Rs.)	Diff. (Rs.)	No. Of months	Amount recoverable (Rs.)
1	Sh. Ajay Kr. Ojha	133/2, Sec.-1,	L.Fee	7/13 to 3/15	205	245	40	21	840/-

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(6)

		M.B. Road, New Delhi							
2	Sh. Hari Singh, LVD	1/006, Ali Ganj, New Delhi	L.Fee	7/13 to 3/15	260	310	50	21	1050/-
3	Sh. Ashok Kr., LVD	637, Sec.-7, M.B. Road, New Delhi	L.Fee	7/13 to 3/15	205	245	40	21	840/-
4	Sh. Prem Sukh, Lascar	D-210, Kasturba Nagar, New Delhi	L.Fee	7/13 to 3/15	115	135	20	21	420/-
5	Sh. Teeka Singh, Lascar	6/116, Ali Ganj, New Delhi	L.Fee	7/13 to 3/15	115	135	20	21	420/-
Grand Total									3570/-

Necessary steps should be taken to recover the arrears of License Fee amounting to Rs. 3570/- after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

(C) : Less deduction in r/o UTEGIS amounting to Rs. 900/-

As per GIO(1) below para 5.4, the rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1800/- and classified as Group 'C' is at Rs. 30 per month from January, 2011 onwards.

Scrutiny of PBRs for the period 2010-11 and 2011-12, it is revealed that UTEGIS is less deducted from the pay of some of the employees as detailed below:-

S. No.	Name / Designation	Grade Pay	Period	Due	Drawn	Difference	Months	Amount
1	Sh. Shaiq Ram, Sweeper	2000	01/11 to 12/11	30	15	15	12	180
2	Sh. Dharmveer Singh, Lascar	1900	01/11 to 12/11	30	15	15	12	180
3	Sh. Prem Sukh Kr., Lascar	1900	01/11 to 12/11	30	15	15	12	180
4	Sh. Teeka Singh, Lascar	1900	01/11 to 12/11	30	15	15	12	180
5	Sh. Khushal Ram, Lascar	2000	01/11 to 12/11	30	15	15	12	180
Total								900/-

Necessary steps should be taken to recover the amount of Rs. 900/- from the concerned employees after due verification of records under intimation to audit.

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PARA 02 :- Excess consumption of Petrol in the vehicles.

Scrutiny of Log Book/Car Diary revealed that the department had consumed the petrol in excess of the prescribed limit i.e.100 ltrs.per month as per details given below :-

S.No.	Vehicle No.	Month /Year	Petrol consumed (Ltrs)	Excess consumption (Ltrs)
1	06B-095613 X	7/2013	144	44
		4/2014	120	20
		8/2014	118	18
		12/2014	140	40
		02/2015	128	28
2	10B-104605 M	09/2013	120	20
		04/2014	125	25
		05/2014	143	43
		01/2015	113	13

Necessary steps should be taken to regularize the excess consumption of fuel from the competent authority after due verification of records under intimation to audit.

Lang-9

PARA 03 :- Non verification of remittances.

The department was asked to get the verification of some receipts from the concerned PAO vide letter dated 29/04/15. But out of 10 receipts PAO has verified 07 receipts. The remaining 03 receipts were not verified as per details given below:-

S.No.	Date	Challan No.	Amount (Rs.)
01	02.07.2008	02	8,32,583/-
02	05.12.2008	15	70,582/-
03	21.07.2009	06	43,505/-

The department is required to get the remaining 03 receipts verified from the concerned PAO at the earliest possible under intimation to audit.

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Para 04 :- Non-production of records.

The following records were not produced to audit for scrutiny :-

- 1 Cash Book for the period 2008-09 & 2009-10.
- 2 Income Tax record for the period 2008-09 to 2014-15.
- 3 Stock registers for the period 2008-09 & 2009-10
- 4 Contingency Bills for the period 2008-09 & 2009-10
- 5 Children Education Allowance Register
- 6 Leave Encashment on LTC register

Reason for non production of above mentioned records may be elucidated to audit. The department must ensure to submit the same to the next audit

S.S. Grover
 (S.S. Grover)
 IAO
 Party No. XII

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PART – II
CURRENT AUDIT REPORT
(2015-2020)

Para 01-Excess consumption of petrol in the vehicles

Ref: - (Audit Memo No.14 dated: 02.07.2020)

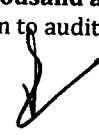
As per instructions issued by Department of National Cadet Corps, Govt. of NCT of Delhi vide letter No.F.8(21)/NCC/Acctt./2018/Pt.II/386 dated 25.05.2018, the following guidelines are issued with regard to filling up of fuel and fuel consumption limit for Govt. vehicles:

(a)	Car/Gypsy(Petrol mode)	100 liter per month
(b)	Swaraj Mazda and others (Diesel Mode)	70 liter per month
(c)	Motor cycle/two wheeler (Petrol mode)	25 liter per month

Scrutiny of log book/Car diary revealed that the department had consumed the petrol in excess of the prescribed limit i.e. 100 liters per month as per details given below:-

S. No.	Vehicle No.	Month/year	Petrol consumed (liters)	Excess consumption in liters	Amount spent on excess consumption as per prevailing rate in concerned month (in Rupees)
1	106B-095613X	16.09.2016	157	57	3717
2	106B-095613X	29.11.2016	115	15	1232
3	106B-095613X	29.12.2016	136	36	2415
4	10B-104605M	17.01.2017	107	7	481
5	10B-104605M	11.03.2017	128	28	2039
6	99D-125377W	11.03.2017	146	46	3032
7	106B-095613X	28.03.2017	147	47	3429
8	106B-095613X	27.06.2017	110	10	388
9	106B-095613X	22.08.2017	118	18	1176
10	10B-104605M	03.10.2017	102	2	137
11	106B-095613X	09.02.2018	131	31	2281
12	10B-104605M	09.02.2018	111	11	810
13	106B-095613X	14.02.2019	104	4	325
14	10B-104605M	06.05.2019	128	28	1982
15	10B-104605M	06.05.2019	107	7	518
16	106B-095613X	11.02.2020	101	1	79
					24041

Irregular expenditure amounting to **Rs. 24041/- (Rupees Twenty Four Thousand and Forty One only)** may be got regularized from higher authority i.e DDG (NCC) under intimation to audit.



Para 02- Non adjustment of outstanding Abstract Contingent Advances amounting to Rs 3, 75,095/-

Ref: - (Audit Memo No.09 dated: 24.06.2020)

Rule 118 of Receipt & Payment Rules provides that money drawn on Abstract Contingent Bill (ACB) for payments of advance to supplier should be adjusted within a period of one month from the date of drawl of such bills but scrutiny of records revealed that an amount of Rs. 3,75,095/-drawn on abstract Contingency bills is outstanding as on date. The breakup of outstanding / unadjusted advances is as under:-

Sr. No.	Bill No	Date	Particulars of Bill	Amount of pending AC Bill
01.	16	06.05.2019	ML REFRESHMENT	25000/-
02.	15	20.03.2020	NON MUFTI DRESS AIVSC-2019	161942/-
03.	147	18.03.2020	HONORARIUM OF ANO 2017-18 & 2018-19	183693/-
04.	148	08.03.2020	BASIC SKIING COURSE (PAHALGAON)	260/-
05.	145	16.03.2020	MEDICAL CHECKUP	4200/-
TOTAL				375095/-

Efforts should be initiated to clear/adjust the outstanding Abstract Contingent Advances amounting to Rs 3, 75,095/- (Rupees three lakh seventy five thousand ninety five) at the earliest under intimation to audit.

Para 03 - Delay in submission of adjustment bills and remittance of balance amount.

Ref :- (Audit memo No.10 dated: 25.06.2020)

As per point No. 14 of chapter of 58 of camp accounting instructions and policy guidelines issued by GD Trg. – I "Camp Comdt. will forward audit report of AGCR alongwith camp documents Adjustment Bills to A.O. state within four weeks after termination of the camp and balance amount, if any, is required to be returned through challan within two days after termination of camp" but scrutiny of records reveals that the said rule has been overlooked resulting in delay as detailed below:-

S.No.	Name of Camp & duration	Adv. Bill No.	Date	Amount of State Share	Amt of Exp.	Unutilized Amt	Challan No. & Dt	Delay in submissin unspent Amt in Days	Adj. Bill No. & Dt	Delay in submissi on of Adj. Bill
1	CATC/GpHq Delhi 'C' B/6 Safdarjung Enclave New Delhi W.E.F. 03-12 Nov-2016	60	26/10/16	200668	156207	44461	Ch. No. 04 dated .02 \12\16 & Ch. No. 05 dated 12/02/17	88 days	Bill No. 115 dated 11/03/17	12 weeks
2	CATC/GpHq Delhi 'C' B/6 Safdarjung Enclave New Delhi W.E.F. 14-23 Jul-2017	24	06/06/17	184892	116675	68218	Ch. No. 02 dated .22/06/17 & Ch. No.	27 days	Bill No. 88 dated 27/11/17	13 weeks

							03 dated 23/08/17			
3	CATC/GpHq Delhi 'C' B/6 Safdarjung Enclave New Delhi W.E.F. 06-15 Jul-2018	28	14/06/18	154488	146876	7612	Ch. No. 02 dated 03 /08/18	15 days	Bill No. 51 dated 01/10/18	12 weeks
4	EBSB-III W.E.F. 06- 17 Aug 2018	36	01/08/18	175520	138196	37324	Ch. No. 06 dated 12/11/18	83 days	Bill No. 54 dated 12/07/19	40 weeks
5	CATC/GpHq Delhi 'C' B/6 Safdarjung Enclave New Delhi W.E.F. 14-23 Jul-2019	43	08/07/19	162643	150417	12226	Ch. No. 16 dated 30/08/19	35 days	Bill No. 72 dated. 11/09/19	03 weeks

Necessary steps should be taken to condone the above delay from HOD under intimation to audit and in future proper care should be taken to deposit the unspent balance in time and adjustment bills should also be submitted within four weeks of termination of camps

Para 04:-Non disposal of surplus / obsolete Items amounting to Rs. 54983/-

Ref:- (Audit Memo No. 08 dated: 23.06.2020)

Rule 217 of GFR 2017 stipulates that an item may be declared surplus or obsolete or unserviceable if the same is of no use to the department and a report of disposal of store shall be prepared in Form GFR – 10. Further, Rule 218 (ii) of, GFR 2017 stipulates that “for surplus or obsolete or unserviceable goods with residual value less than rupees two lakh, the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and also to avoid deterioration in value of goods

Scrutiny of records and information provided by the unit (as per list Annexure. 'A') revealed that goods acquired from state fund amounting to Rs.54983/- are lying in the store since 2007 for want of condemnation but the Unit had not auctioned/disposed of these surplus / obsolete items till date resulting in unnecessary accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed off.

Moreover, it has also been observed that a vehicle (S/Mazda 99D 125377 W) has been declared as condemned on 17.01.2019 but after a lapse of 17 months still lying in the premises for want of auction which is irregular and needs clarification.

As these items are occupying valuable space and also are health hazards, necessary steps should be taken to dispose of the said items at the earliest possible after due verification of records under intimation to audit.



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Para 05: -Irregular expenditure amounting to Rs.93273/- on govt. vehicle without GPS

Ref :- (Audit Memo No.12 dated: 26.06.2020)

In continuation of office order No.8954 dated 24.08.2018, for stopping misuse of govt./govt.hired vehicles Spl.Secy.(GAD) further vide order No.F.2/559/2018/CT-III/GAD/9023 dated 10.9.2018 had ordered as under:-

- i) All vehicles should have GPS in place before 30th September, 2018
- ii) No payment for diesel/petrol/rent of any vehicles shall be made from 1st October, 2018 which are without GPS

Scrutiny of records revealed that Unit is maintaining two Maruti Gypsy BUT GPS was installed in March, 2019 and w.e.f. 01.10.2018 to March, 2019 an amount of Rs.29799/- has been spent on petrol & diesel and Rs.63474/- was spent on repair and maintenance of said vehicles which is irregular.

Expenditure to the tune of Rs.93273/- (Rupees ninety three thousand two hundred and seventy three) incurred w.e.f. 01.10.2018 to 31.03.2019 on vehicles may please be got regularized from HOD concerned under intimation to audit.

Para 06:-Discrepancies in maintaining Cash Book for the period 2015-16 to 2019-20.

Ref :- (Audit Memo No.13 dated: 01.07.2020)

During the test audit of Cash book of **Commanding Officer, 01, Delhi Air Sqn. NCC (Flag)** for the audit period from 01.04.2015 to 31.03.2020 the following discrepancies have been noticed:-

1. Maintenance of four cash books: - it was noticed that the following **four Cash books** are being operated in this unit:-


(a) **State Fund Cash-Book** -pertaining to the receipts/expenditure(usually 25%) of the expenses met out of State fund(Current A/c No.10932786181)

(b) **Central Fund Cash-Book** -pertaining to 75% receipts/expenditure of the camp & courses i.e contribution by the Central Government (Current A/c No.10932786680)

(c) **Regimental Fund Cash Book** -pertaining to the receipts/expenditure of certain expenditure of cadets met out from the receipts of enrollment amount. (Saving A/c No.10932790175)

(d) **Camp cash book**- pertaining to camp account only.(Current A/c)

Whereas from the accounting point of view, since all the activities are being done in the name and on behalf of NCC, GNCTD i.e. state and center shares are being clubbed before incurring expenditure, hence for the benefit of NCC, GNCTD cadets, all the receipts/expenditures of this unit should be recorded in one (**Main cash-book**). Moreover, without some specific instructions of the competent authority with the concurrence of the Finance Department, GNCTD, the practice of maintaining of more than one-(main)-Cash-book in one-Unit, is irregular and needs clarification.



2. Receipts Book of TR-V/GAR-6: Receipts Book of TR-V/GAR-6 has not been maintained during the audit period hence, the authenticity of receipts collected and their timely deposit in Bank cannot be ascertained. Further, during camps certain amount is being charged from PI staff, civilian staff of (if they consume food in camp) and cadets of private school/colleges but in absence of TR-V/GAR-6, audit can not comment on authenticity of camp receipts/account.

3. As per Rule 13(iii) of CGA(R&P) Rule 1983 the cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate **other than the writer of the cash book** and initial it as correct. On perusal of the cash book of said unit, it has been observed that the Cash Book was not found closed regularly and daily rather **most of the times it has not even closed on the last day of month** which is against said R&P rules and needs clarification

4. Though some of the payments have been made to vendors through cheques but **no cheque issue register has been maintained by the unit which is irregular.**

5. The unit is maintaining current A/Cs and also paid bank charges to concerned bank, efforts to get back the same from bank may also be initiated under intimation to audit.

Necessary steps may be initiated to remove said irregularities.

Para 07:-Payment amounting to Rs.817198/- to ANOs without deducting income tax.

Ref :- (Audit Memo No.15 dated: 02.07.2020)

Scrutiny of records revealed during that audit period that unit has paid honorarium and Rank pay amounting to Rs.8,17,198/- to various ANOs working as school/college NCC Incharge but neither income tax has been deducted nor DDO of unit has obtained any certificate from the DDOs of concerned ANOs that the honorarium paid to them has been included in their salary as other income while calculating income tax. which is irregular and needs clarification. The amount paid as honorarium is as under:-

Financial year	Bill No.	Date	Amount of Honorarium	Rank pay
2015-16 & 2016-17	53	7.9.2017	496089/-	21667/-
2016-17 & 2017-18	106	3.12.2019	254600/-	23400/- (2017-18)
2018-19	-	-	-	24578/-
2019-20	-	-	-	16864/-
			750689/-	66509/-
Total amount paid as Honorarium & Rank pay			817198/-	

Necessary steps to deduct income tax on above income after taking clarification from the concerned DDOs may be initiated under intimation to audit.

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Para 08 :- Discrepancies in conducting ATC w.e.f 3rd to 12th Nov.,2016
Ref :- (Audit Memo No.16 dated: 02.07.2020)

Scrutiny of records revealed that unit has conducted annual training camp (ATC) **w.e.f 3rd to 12th Nov.,2016**. Following discrepancies have been noticed:-


1. Non deposit of state govt. share in bank; It has been observed that for the above mentioned camp an advance of Rs. 200668/-(25%) was drawn vide bill No.60 dated 26.10.16 but instead of depositing into current account opened for camp and drawing minimum cash as per requirement, unit has withdrawn cash and kept whole amount as cash in hand which is irregular and needs clarification.

2.Cheque/cash payments violating conditions of sanction; As per conditions Center and Delhi Govt. sanctions, all payments should be made through electronic mode of payment i.e. ECS/NEFT/RTGS only but it has been observed that all payments are made in cash, which needs clarification. Some instances are detailed below:

S.No.	Date of payment	To whom paid	amount	Mode of payment
1	03.11.2016	M/s Mange Ram Vinod Kumar	52600/-	cash
2	03.11.2016	M/s RG Nayak Enterprises	15000/-	cash
3	03.11.2016	Khan electrician	13500	cash
4	04.11.2016	M/s Mange Ram Vinod Kumar	37698/-	cash
5	04.11.2016	M/S Mourya Enterprises.	23562//-	cash
6	05.11.2016	M/s Mange Ram Vinod Kumar	22040/-	cash
7	06.11.2016	M/S Mourya Enterprises	21670/-/-	cash
8	7.11.2016	-do-	23395/-	cash
9	8.11.2016	M/s Mange Ram Vinod Kumar	50815/-	cash
10	10.11.2016	M/S Mourya Enterprises	19505/-	cash

3. Retention of cash more than prescribed limits; Rule 23(a) & (b) of Camp accounting instructions envisages that "heavy cash balances should not be kept in camp and cash balance while closing camp accounts on any day should not be in excess of Rs.10,000/-" but it has been observed that huge amounts have been kept in cash by camp commandant as detailed below ;

Date	Closing balance of cash
01.11.2016	196463/-
02.11.2016	178323/-
03.11.2016	77540/-
04.11.2016	193535/-
05.11.2016	160813/-
06.11.2016	132741/-
07.11.2016	84110/-
08.11.2016	75383/-
10.11.2016	223025/-
11.11.2016	208409/-



4. Cash book of the said camp has also not been properly maintained for eg entry of unspent amount of Rs.42525/- has been incorporated on 24.11.2016 while it has been deposited on 2.12.2016. Further, as per camp guidelines, cash book should be closed on the day of termination of camp but in the instant case it has been closed on 22.02.2017 i.e after three and half months of termination of camp.

5. No recording of stock entry has been incorporated on vouchers of items purchased during camps

Expenditure incurred on above referred camp should be regularized from Competent Authority under intimation to audit and in future retention of cash exceeding Rs.10000/- should be avoided and all payments during camp should necessarily be made through electronic mode of payment i.e. **ECS/NEFT/RTGS only**

Para 09:-Non production of records.

Ref :- (Audit Memo no. 1, 3 and 11 dated 22.06.2020 and 26.06.2020)

The following records were not produced to Audit, same may be provided to next Audit for scrutiny :

1. Income Tax record
2. Stock Registers (Consumable and non-consumable stock registers)
3. Postage stamp record
4. Register for long term advances along with LTC and Medical reimbursement register
5. Bills/record for refreshment and other purchases during camps and parades



(SANTOSH SHARMA)
Inspecting Audit Officer
Audit Party No. 33

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**TEST AUDIT NOTE
(PART-III)
(2015-2020)**

Tan 01: - Discrepancies in pay bill register (PBR).
Ref :- (Audit Memo No. 02 dated: 22.06.2020)

During the test check of P.B.Rs for the audit period 04/2015 to 03/2020, following irregularities were noticed:-

1. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the P.B.R. Apart from the name, the other details like Pay Band, Grade Pay, Address, Rate of Lic. Fee, Date of Birth, Date of joining, Date of Superannuation, details of loan/advances/ refunds, PAN Number, UIDAI No, Bank Details, ECS Number etc. not recorded in most of the cases in the PBR, which is incorrect. Needful may be done now and shown to audit
2. **Every entry** in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was observed that entries in the PBR for the audit period were not checked. Further, PBR for the audit period has not even been signed/authenticated by the concerned DDO of unit.
3. **Yearly totals of Pay and Allowances to be worked out**- At the close of every financial year horizontal and vertical totals should be squared up to ease income tax calculation. But on scrutiny of PBR, it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.
4. **LPCs** of most of the officials joined or transferred in between financial year have not been pasted in most of the cases.
5. **Cuttings/over writings and uses of correction fluid** have not been attested by the DDO,
6. **Abstract of pay bills** has not been maintained in GAR-18 in any of the financial year which is irregular.

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

Tan 02: - Cash Security /Fidelity Bond of Cashier
Ref :- (Audit Memo No. 04 dated 22.06.2020)

During test audit , it is observed that Fidelity/surety Bond was not executed and maintained in respect of Cashier and store officer of the NCC unit.

As per Rule 275 of GFR , every Govt. Servant, whether Gazetted or non-Gazetted who is entrusted with the custody of cash and store shall be required to furnish security.

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Further as per **Rule 275(3) of GFR** - in cases where the said security is furnished in the form of cash the security Bond should be executed in Form GFR-30 and in case where the said security is furnished in the form of fidelity Bond GFR-34, the security Bond should be in Form GFR-31.

It was ascertained from the office that cash security/Fidelity Bond documents for the audit period have not been obtained and furnished by the cashier and store officer in the above format, for the audit period, which is irregular and gross violation of the General Financial Rule.

As there is enough cash retention/handling by the cashier during NCC camps , necessary steps as per above guidelines may be taken under intimation to audit.

Tan 03: - Shortcomings in service books.

Ref :- (Audit Memo No.07 dated: 23.06.2020)

During scrutiny of Service Books, following shortcomings have been observed: -

1. Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants: On perusal of Service Book of staff of this Unit, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015.

2. 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, same has not been done.

3. 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 but the service book has not been shown to the official concerned once in a year as token of check.

4. Service verification from PAO:As per Rule 32 of CSS Pension Rules, the service of those Govt employees should be verified from the concerned Pay and Accounts Office, who have completed 18 years of service or 5 years before the date of retirement, whichever is earlier. During the test check of the service book it was found that services of none of the employees have been got verified from the concerned PAO, while they have already completed 18 years of service. They are as under:-

S.No	Name	Post	DOB	DOA	DOR
1.	SMT. SARITA BAJAJ	ASO	20.01.1968	19.02.1991	31.01.2028
2.	SH. ASHOK KUMAR	LVD	20.02.1970	19.06.1989	28.02.2030
3.	SH. R.S. RAWAT	Jr. Asstt.	25.02.1971	21.12.1994	28.02.2031
4.	SH. HARI SINGH	LVD	04.10.1961	31.07.1980	31.10.2021
5.	SH. PREM SUKH KUMAR	LASCAR	20.07.1973	25.03.1997	31.07.2033
6	SH. SHALIG RAM	SWEEPER	06.10.1963	09.07.1983	31.10.2023

5. Inspection of 10% of Service Book by the Head of Office: As per GOI decision (1) being SR 199-the Head of Office is required to scrutinize at least 10 per cent of the Service Books maintained in an office by the authorized subordinate officer, every year and initial them in a token of having done so in order to ensure that they are maintained properly and accordingly to instructions which has not been followed.

6. **Nomination for different purposes:** As per Rule 53 of CCS (Pension) Rules 1972 & Rule 7 of CCS(Commutation of pension) Rules 1981, nomination on account of Retirement/Death Gratuity , Arrears of Pension and CVP, Family pension and Details of Family should be obtained from each and every government employee in the prescribed proforma as per recommendations of 7th CPC after acceptance of competent authority, the entries of the same should be made in the Service Book of the concerned official, which is mandatory. It is observed that **Form A as Common Nomination form** for Arrears of pension and Commutation Value of Pension have not been filled and attached by most of the employees of department.

7. **Latest Photo of the employee** should be pasted and attested at first page after every 10 years. However, in most of the service books, latest photos have not been found pasted or attested.

S.No	Name	Post
1.	SARITA BAJAJ	ASO
2.	SH. HARI SINGH	LVD
3.	SH. PREM SUKH KUMAR	LASCAR
4.	SH. SHALIG RAM	SWEEPER

Necessary action to update service books may be taken under intimation to audit.

Tan 04: - Shortcomings in Bill register.

Ref :- (Audit Memo No.17 dated: 02.07.2020)

On test check of bill register maintained by Commanding Officer 01, Delhi Air Sqn. NCC (Flag) Safdarjung Enclave, ND, following deficiencies have been noticed:-

1. Bill registers are not serially numbered.
2. Page counting certificate has not been recorded on the first page of the any of the register.
3. Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is not noticed that each and every entry is not signed by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in the absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
4. Col.5, 6, 7,8 and 9 not filled : Col5,6,7,8 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/ECS, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.



- 4
5. Blank Col. No.12 – Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But, these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by DDO may be furnished to audit.
 6. Col No.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.
 7. Cutting and Overwriting:- There are 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.
 8. ECS details have not been mentioned in the Bill Register, Date of sending of ECS by the PAO has not been found mentioned against bills.

Bill register may be updated as per instruction/observations of audit.


(SANTOSH SHARMA)
Inspecting Audit Officer
Audit Party No. 33

Annexure - A
Para no 07

LIST OF ITEMS ANNUAL CONDEMNATION OF UNIT PROPERTY PURCHASED FROM PUBLIC FOR THE FINANCIAL YEAR (2018-19)

AM-08

SL NO	ITEMS	PAGE NO	DOQ NO	LEDGER BAL	QTY CONDEMI	DATE OF PURCHASE	RATE IN RS	AMOUNT	RECOMMENDED FOR AUCTION / DISPOSAL
1	ALMIRAH LARGE STEEL	05	EA	06	02	15/10/2007	9800.	19600	A
2	BENCH STEEL WITHOUT BACK	10	EA	10	05	15/10/2007	295	1475	A
3	BED SHEET	13	EA	07	07	15/10/2007	104	728	D
4	CROW BAR	34	EA	01	01	15/10/2007	200	200	A
5	RIFLE CADET DUMMY	34	EA	01	01	15/10/2007	150	150	D
6	DEGCHI 6'	56	EA	02	01	15/10/2007	1200	1200	A
7	DEGCHI 20'	57	EA	01	01	15/10/2007	1075	1075	A
8	DEGCHI 15'	58	EA	05	02	15/10/2007	910	1820	A
9	FAN CEILING	87	EA	02	02	15/10/2007	157	3150	A
10	BOXES	116	EA	03	02	15/10/2007	400	800	A
11	GRASS CUTTER TALISANT	131	EA	02	02	15/10/2007	102	204	A
12	MATKA STAND	136	EA	10	10	15/10/2007	80	800	A

① 1-01
② 2-01
③ 1-01
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⑤ 1-01
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President
Kunah Sharma
Wg Cd
Comptroller of
No. 2, Darya (G) Road

Deputy
Member II
(D. S. Sharma)
J. S. Sharma
19.10.2008

SL NO	ITEMS	PAGE NO	DOQ	LEDGER BAL	QTY CONDEM	DATE OF PURCHASE	RATE IN RS	AMOUNT	RECOMMENDED FOR AUCTION OR DISPOSAL
13	MIRROR WITH STAND WOODEN	156	EA	01	01	15/10/2007	400	400	D
14	T FLAG	178	EA	18	06	15/10/2007	100	600	A
15	TABLE WORK SHOP	180	EA	03	02	15/10/2007	350	700	D
16	THALI SS	194	EA	42	27	15/10/2007	53	1431	A
17	PAD LOCK	198	EA	06	06	15/10/2007	85	510	A
18	PLATE FULL	223	EA	06	06	15/10/2007	132	792	A
19	PATILA WITH LID 32"	227	EA	04	02	15/10/2007	749	1498	A
20	PATILA WITH LID 20"	228	EA	04	02	15/10/2007	510	1020	A
21	RACK IRON (small)	234	EA	05	01	15/10/2007	500	500	A
22	RACK STORE WOODEN	241	EA	03	03	15/10/2007	962.50	2887.50	D
23	STEEL BOX	242	EA	15	5	15/10/2007	300	1500	A
24	SPOON TABLE	245	EA	16	09	01/5/2012	06	72	A
25	STOP WATCH	249	EA	02	02	15/10/2007	300	600	A
26	KANNAT	257	EA	00	06	26/05/2006	100	600	D
27	CAMPER 20 LTR	260	EA	02	02	20/10/2017	100	200	D

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Deepak
Member II

(Deepak Kumar)
P.O. 139800

Prakash Mittal
(Murali Kumar)
M.O. Officer
Commissioning Officer
No.2, Dash (G) A/S, S/O, MOC

[Signature]

(S/O Sharma)
JAWA HARWAR

SL NO	ITEMS	PAGE NO	DOQ NO	LEDGER BAL	QTY CONDEM	DATE OF PURCHASE	RATE IN RS	AMOUNT	RECOMMENDED FOR AUCTION / DISPOSAL
28	CAMPER STAND	339	EA	02	02	20/10/2017	200	400	D
29	DUST BIN	341	EA	02	02	20/10/2017	540	1080	D
TOTAL: Fifty Four Thousand Nine Hundred and Eighty Three Only									54,983
<p>NOTE: 1) The item marked as "A" are to be auctioned after obtaining auction authority amounting 39,03,000/- (Rupees Thirty Nine Thousand and Thirty Seven Only)</p> <p>2) The item marked as "D" are to be destroyed locally by Board due to the nature of item and nothing can be retrieved economically.</p> <p>The item is amounting of Rs 15,946/- (Rupees Fifteen Thousand Nine Hundred and Forty Six Only).</p>									

Deepak
Member II
(Deepak Kumar)
P.O. 127310

Member II
(S. Prakash)
P.O. 127310

27
Member II
(S. Prakash)
P.O. 127310