

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

Sub: - Inspection Report of 4-Delhi Batalian NCC, Okhla Industrial Estate, New Delhi for the period 2018-2019 to 2020-2021

INTRODUCTION:-

The I.A.R. on the accounts of **4-Delhi Batalian NCC, Okhla Industrial Estate, New Delhi** for the period 01/04/2018 to 31/03/2021 was conducted by field audit Party no. 31 comprising of Smt. Suman Lata Arora, Sr. AO/ IAO, Smt. Mithilesh Pandey, AAO and Tanya Mudila, DEO) w.e.f. 08/03/2022 & 09/03/2022 & w.e.f. 01/07/2022 to 14/07/2022* by **Sh. Rajesh Kumar, AO/IAO**

The audit was conducted total 08 working days

***(Spot Verification of DCF(South), Tughlakabad for period 05/07/2022 to 07/07/2022)**

Aim(s) :-

- To develop character, commandership, discipline , leadership, secular outlook , sprit of adventure and the ideals of selfless service amongst the youth of the country.
- To create a human resource of organized, trained and motivate youth to provide leadership in all walks of life and always available for the service of the nation .
- To provide a suitable environment to motivate the youth to take up a career in the Armed Forces.

Achievements :-

- "POSTER MAKING 'VOCAL FOR LOCAL'"
- "YOGA EXERCISE ACTIVITY"
- "CLUBBED YOUTH YAMUNA SWACHHTA ABHIYAN" / PUNEET SAGAR ABHIYAN
- "ADVENTURE CAMPS – NIM UTTARKASHI, YEP DELEGATION SINGAPORE"
- "SSB SCREENING COURSE AT COIMBATORE, AMAR JAWAN JYOTI (AJJ)"
- "REPUBLIC DAY CAMP 2021"

Brief of main function of department :- The National Cadet Corps (NCC) is a youth development movement. It has enormous potential for nation building. The NCC provides opportunities to the youth of the country for their all-round development with a sense of Duty, Commitment, Dedication, Discipline and Moral Values so that they become able leaders and useful citizens. The NCC provides exposure to the cadets in a wide range of activities., with a distinct emphasis on Social Services, Discipline and Adventure Training. The NCC is open to all regular students of schools and colleges on a voluntary basis. The students have no liability for active military service.

NCC Activities :- Activities in NCC are categorized as under:-

- Institutional Training
- Camp Training :- Types of Camps
 - (i) Annual Training Camp (ATC)
 - (ii) Centrally Organised Camps (COC)
 - (iii) Leadership Camps

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- (iv) Vayu Sainik Camp
- (v) Nau Sainik Camp
- (vi) Rock Climbing Camps
- (vii) National Integration Camps (NIC)
- (viii) Thal Sainik Camps(TSC)
- Attachment Training (Service Unit)
- Air wing Training
- Naval wing Training
- Social Service and Community Development Activities.
- Youth Exchange Program
- Conduct of Republic Day Camp
- Conduct of course at OTA Kamptee and OTA Gwalior for ANO's.
- Career Counselling and Personality Development..
- Remount & Veterinary Unit Training.
- Conduct of Certificate Examinations.
- Conduct of Adventure Activities.

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

The following officials have served as HOO/DDO/Cashier during 1/04/2018 to 31/03/2021.

SL.NO	NAME OF HOO/DDO	PERIOD	REMARKS
1.	Col S B S Yadav	HOO - 10.08.2017 to 10.06.2019 DDO - 10.08.2017 to 12.12.2018	HOO/DDO
2.	Maj Anirudh Anand	DDO – 13.12.2018 to 30.07.2019	Adm Offr/Offg HOO/DDO
3.	Col Ghanshyam Singh	31.07.2019 to 30.04.2021	HOO/DDO
4.	Col ABAM Hangal	01.05.2021 to till date	HOO/DDO

Budget Allocation and Expenditure for the year 1/04/2018 to 31/3/2021

(NON PLAN)

FINANCIAL YEAR	BUDGET ALLOTTED	EXPENDITURE	BALANCE	REMARKS
2018-19	8241024	8188022	53002	
2019-20	6436168	6299160	137008	
2020-21	6299583	6275471	24112	

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1/1/2021

Statutory Audit:-

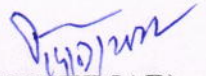
Statutory audit of of **4-Delhi Batalian NCC, Okhla Industrial Estate, New Delhi** has not been conducted by AG (Audit), Delhi till now.

Vacancy Statement as on date

GROUP	SANCTIONED POST	POST FILLED	POST VACANT
C	16	04 (presently)	10

Maintenance of Records:-

The maintenance of records of **4-Delhi Batalian NCC, Okhla Industrial Estate, New Delhi** was found satisfactory subject to observations made in Current audit report and in test audit note.


(RAJESH KUMAR)
I. A.O. – XXXI


PART – II
Current Audit Report
(01/04/2018 to 31/03/2021)

During the course of current audit, 16 audit memo (including 08 record memos) highlighting various irregularities & recoveries to the tune of **Rs.NIL** were issued. On the basis of compliance shown by the Department, 01 audit memo was settled on the spot and 15 audit memos have been and converted into 03 Paras and 05 TANs in the current audit report.

Details of Current Recovery : (Audit Period 01/04/2018 to 31/03/2021)

S.No.	Memo/Para No.	Details of Recoveries [Amount in Rs.]		
		Recovery	Recovered on Spot	Balance
NIL				
Total Amount to be recovered		NIL	NIL	NIL

The internal audit report has been prepared on the basis of information furnished and made available by the In-charge of the **4-Delhi Batalian NCC, Okhla Industrial Estate, New Delhi**. The Dte.of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.


(RAJESH KUMAR)
I. A.O. – XXXI

PART-I

PART-I(A)

Page-1

Para No. 1

(Ref. Memo No. 8 dated 22.04.87)

Sub: Service Books

In continuation of earlier audit memo No. 6, it has been observed that the following officials of this Btn. Are Ex-service man but no entry to this effect exists in their service books. They might be getting Dearness Relief on Pension as well as DA on the present pay which is not admissible. The officials may be asked to get a certificate from their parent office / department that they are not getting Da with Pension. In case they have drawn double DA, the over payment on a/c of excess DA drawn may be effected from them under the Rules & the Audit may be informed accordingly. These are:-

1. Shri Dharmanand - Lascar
2. Shri Ranbir Singh - Lascar
3. ~~Shri Banwari Lal~~ - Driver Compliance seen & verified may be dropped

(i) The following irregularities were noticed:-

HPL record in every cases were taken / accounted from the date of appointment instead of calendar year. Advance credit be give from 1st Jan. and 1st July.

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PART – II (B) : CURRENT AUDIT OBSERVATIONS

(The current audit period was for the period 1997-08)

Part 2

PARA – 01 : Cash-Book (GAR-3)

(Audit period 1997-08 -- Reference Audit Memo no.05 dated 02.04.09)

During test-check of Cash-book of the unit, following irregularities were noticed :-

1. **Non-maintenance of cash-book since last 1½ years** – Cash-book has not been written after 10.10.07 to till-date (i.e., 02.04.09) although bills are being sent to PAO (PAO-23) and payments are being drawn regularly. This is serious lapse on the part of the unit and totally in contravention to all the rules in the books. Reasons for the same may be elucidated to audit.
Audit note : During the current audit, the unit was given ample time (20.03.09 to 30.04.09) to complete the Cash-book and Bill-Register, but the unit failed to deliver except promises made. It was also the primary reasons that the current audit could not be extend/undertake for the period of 2008-09. Thus, it stated that the general condition of accounts was not found to be satisfactory and needs attentions on extremely urgent basis.
2. **Unattested entries** – Apart from the above, the Cash-Book entries from 16.01.07 to 10.10.07 have not been verified and attested by the DDO for its correctness, which is highly irregular on the part of the DDO. Whereas, as per Rule 13(iii) of CGA(RP) Rules, 1983 – “all monetary transactions should be entered in the Cash-Book as soon as they occur and attested by the DDO in token of check”. Reasons may be elucidated to audit.
3. **No reconciliation statement of bank account** – Unit has been operating a current account with SBI, Lajpat Nagar since many years but neither bank statements are being collected from the bank regularly nor is the account being reconciled on monthly basis in order to ensure correctness of balances. Reasons for non-reconciliation of cash-book with the bank-book need elucidations.
4. **No month-end closing certificate** – As per Rule 13(iii) of CGA(RP) Rules, 1983 – “... at the end of each month, DDO should verify the cash balance in the Cash-book and record a signed and dated certificate to that effect”. Whereas no such certificate was found recorded the Cash-Book, which is gross violation of rules. Reasons may be elucidated to audit.
5. **Undeclared source of revenue** – Bank has been charging/debiting the unit account on account of bank-charges/penalty for cheque bounce, but the same has never been claimed from the PAO by submitting a bill for the same. It is not clear from which source the bank-charges are being met, which need to be investigated in detail.

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PARA - 3

**PARA – 02 : Items worth Rs.185440/- purchased but not taken
in stock** (Audit period 1997-08 -- Reference Audit Memo no.07 dated 02.04.09)

During test check it was observed that items for RDC Camp were purchased but were not taken in stock as per details given under –

S. No	Name of Item	Bill No./Date/Amount	No of Items purchased	Total Cost	L/F shown against item in bill
1	T. Flag Stand	74 dt.22.11.06 Rs.413696/-	20 Nos.	30000/-	P-170
2	Nominal Roll	74 dt.22.11.06 Rs.413696/-	04 Nos.	18000/-	P-30
3	Lancer Set with Flag	74 dt.22.11.06 Rs.413696/-	12 Nos.	2640/-	P-43
4	Bell Dome	101 dt.19.12.06 Rs.347344/-	01 Nos.	3500/-	P-16
5	Fire point Base	101 dt.19.12.06 Rs.347344/-	03 Nos.	7500/-	P-02
6	Directorate Board	101 dt.19.12.06 Rs.347344/-	03 Nos.	31500/-	P-47
7	Coloured flage pole	74 dt.22.11.06 Rs.413696/-	18 Nos.	10800/-	P-20
8	Use-me Iron bucket	74 dt.22.11.06 Rs.413696/-	05 Nos.	12500/-	P-172
9	T Flag stand (Sl.no.47)	74 dt.22.11.06 Rs.413696/-	20 Nos.	13000/-	P-171
10	T Flag big size	101 dt.19.12.06 Rs.347344/-	20 Nos.	56000/-	P-170
			TOTAL	185440/-	

Item mentioned at S.No.5 & 6, i.e. Fire Point Stand (3 Nos) and Directorate Board (3 MNos) were got repaired through the same supplier at cost of Rs.12400/- and Rs.12000/- respectively through a separate Bill No.75 dated 22.11.06 for Rs.391965/-. Whereas the same items was again got repaired vide invoice No. 062/2 dated 14.12.06. Reasons for repairing the same item within a period of 20 days of its previous repair appears to unnecessary and needs to be justified

Although stock was being physically checked and verified by various officers appointed for verification of stock checking at the close of every financial year, but no excess stock was ever pointed out by any stock checking officer.

Hence, it is construed that the stores as mentioned above were never received physically in the unit and payment was made against the billed items.

Since payment was made without physical receipt of items worth Rs.185440/- recovery of the same may be made from the official responsible for the lapse or the dealer concerned, after due verification, under intimation to audit.

Other cases may also be reviewed on the aforesaid lines.

Para 4

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PARA – 03 : Repairs of RDC Stores in violation of Financial Rules

(Audit period 1997-08 --- Reference Audit Memo no.14 dated 21.04.09 and Reference Audit Memo no.20 dated 27.04.09)

1. **2005-06 / Bill No.CB-75 dated 22.11.06 for Rs.391965/-** – RDC Stores were got repaired from M/S Tarun Furnishers & Interior Decorators at a cost of Rs.3,91965/- The expenditure was sanctioned vide NOC Department letter no.F.8(36)/NCC/NP/Rectts/2006-07/5717-1718 dated 16.11.06, which was subject to observance of codal formalities i.e. Inviting bids through limited open tender/Quotation in sealed cover etc. and then awarding of work to the lowest bidder on the recommendations of a properly constituted purchase committee.

During test check of audit, the following irregularities have been noticed :-

- (a) **No purchase committee** – No purchase committee was constituted for the purpose.
- (b) **No purchase files** – No limited open tender/quotations were invited to get competitive rates.
- (c) **Unjustified repair expenditure** - It was observed that expenditure on repair of such items were shown which were not held in stock or were held in less quantity as compared to numbers shown in the repair bill as per details given under. Further repair of such items like spoon, Hanger, Tasla, Flower pots etc. were shown which normally are not seen got repaired by any body.

S. No	Name of item	Qty repaired	Amount	Remarks
1	Bed Covers	54 Nos.	540/-	Not held in stock
2	T. Flag	20 Nos.	6000/-	Not held in stock on the date of repairs
3	Fire Point Stand Pole (L.F.7)	06 Nos.	11200/-	Only 4 Nos. in stock as against 6 repaired
4	Trolley 2/4 wheel	06 Nos.	10200/-	Condemned after 4 months on 28.02.07. Hence not justified.
5	Mirror Stand	04 Nos	5400/-	Only 3 Mirror held on stock till March-08. Later 4 stand condemned on 28.09.07 i.e. after 10 Months.
6	Snake Bite Kit	04 Nos.	3600/-	Only 3 kits were in store on the date of repair.
7	Spoon Steel	100 Nos.	200/-	Only 65 spoons were in stock as against 100 repaired. Since condemned on 29.09.07 repair not justified.
8	Tasla Iron	05 Nos.	250/-	Repair at very high prices
9	Steel Thermos	02 Nos.	950/-	Repair at very high prices
10	Hanger Steel	89 Nos	490/-	Repair at very high prices
11	Durmat with handle	01 Nos.	250/-	Repair at very high prices
12	Fire Point Hook	2 Nos	400/-	Repair at very high prices
13	Fire Point Beater	02 Nos.	700/-	Repair at very high prices
14	Kulhari	01 Nos.	200/-	Repair at very high prices
15	Cloth Stand	01 Nos	3500/-	Repair at very high prices
16	Silence Board	01 Nos.	350/-	Repair at very high prices
17	Flower pot (Base)	64 Nos	16000/-	Repair at very high prices
18	Flooring Red Carpet	193 Mtr.	3860/-	It was newly purchased on September-05 and is not a daily use item. It is used only on VIP visits. Hence repair within such short period not appears to be justified.

From the above it appears that repair work bill has been inflated by putting bogus repair entries and at a very high price in other cases. Matter needs to be investigated and recovery of Rs.11073/- in respect of items of S.No. 1,2&3 may be made from the defaulter official.

- (d) **Expensive repairs** – Repairs were got done at very high cost without observing any Financial Propriety in violation of GFR's. Some of the cases indicating the expenditure incurred on extravagant repairs to indicated in the table given under :-

S. No.	Name of Item	Qty	Repairs cost
1	Fire Point stand	03	12400/-
2	Fire Stand cover	03	14400/-
3	Fire point stand pole	06	11200/-
4	Flag pole Base Iron	02	5500/-
5	Mirror with Frame	03	8250/-
6	Mirror Stand	04	5400/-
7	Notice Board with stand	03	12000/-
8	Decorative Chain.	1298 Mtr.	13750/-
9	Chrome Plated Flower pots	80	17500/-
10	Steel Box (Trunk)	55	12350/-
11	Directorate Board with State -Emblem	03	12500/-
12	Steel Box	13	9000/-
13	Emblem Delhi State	117	11950/-
14	Emblem Delhi State (Big)	02	5500/-
15	Decorative Brass Pole	20	10500/-
16	Pole for Hanging	08	7000/-
17	Cloth Stand	01	3500/-
18	Notice Board with Stand	02	7500/-
19	Camper 10 Ltr./water jug	03	800/-
20	First Aid Box	05	6000/-
21	Decorative Plastic Flower	59	2800/-
22	Flower Pot Base	64	16000/-
23	Curtain window Boys	56	3800/-

From the above it is clear that repairs were shown at very high cost, which was even more than the cost of new items in some case, which shows that work was done in violation of all the financial norms.

(e) **Unjustified repairs** – Items like mirror-stand, trolleys, spoons, Fire Buckets, chrome plated chain and Flower-pots etc. were condemned just after 10 months. Hence repairs were not justified.

(f) **Items transferred to RDC but not received back** – During test check of stock register of RDC store, it was observed that items transferred against C1V/RD/01 vouchers were not received back after closure of RD Camp as per details given below –

S. No	Date	Item Name	Quantity Transferred	Quantity Received back	Outstanding
1		Fire Extinguishers-(23)	5 nos.	-	5 nos
2		Red Runner-(28)	90 Mtr.	-	90 Mtr.
3		Steel frame for kit bag(32)	40 nos.	-	40 nos.
4		Iron Trolley	06 nos	04	02 nos.
5	30.11.06	Box steel(33)	25 nos.	-	25 nos
6	24.08.04	Thali Raj Bhug(45)	30 nos.	-	30 nos.
7	30.10.06	Glass Steel(44)	35 nos.	-	35 nos.
8	30.10.06	Lock Big size(45)	06 nos	-	06 nos.
9	30.10.06	Lock Med. size	48 nos.	-	48 nos.
10	30.10.06	Hanger steel(55)	100 nos.	-	100 nos.

- (i) Non-receipt of items of Non Consumable nature from the transferee unit is a loss to the State Fund. Reasons for non-receipt of transferred items back be explained to audit.
- (ii) Cost of items entered in the register has not been reflected against any one, which is violation of Financial Rules. The same may now be mentioned against each item.

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2. **Irregularities in repair of RDC store items** – During test-check of repair bills of Republic Day Camp (RDC) store items, following irregularities were noticed -
- (a) **Same items repaired frequently** – From the enclosed **Annexure-4/Para-3(2)(a)**, it appears that almost all the store items are being repaired every year in the name of Republic-Day Camp, which is irregular. RDC is maximum one month programme and the eleven (11) months most of the items are kept in store unused. Under such circumstances, need of repair every year (of all most all items) is unjustified.
 - (b) **Unjustified repair works** – On going through the details of repairs, it reveals that items like Bed covers, Bed-side jhallar, Window curtain, cloth hanger, crow-bar, plastic-flower, flower pots, Kurpi, Kulhari, tasla, spoons, Shovel, Pick-axe etc. were being got repaired on regular basis, which are normally not being seen repaired in the market. Further, the items are being got condemned after a few months of their repair. Hence, repair of such items on regular basis at very high cost and without following GFR procedures is irregular and needs to be justified. Further their condemnation just after a few months is again doubtful and needs to be investigated, under intimation to audit.
 - (c) **Uneconomical expenditure on repairs** – On going through the enclosed **Annexure-4/Para-3(2)(a)**, it reveals that the added cost of repair during the last three years was much higher than the actual cost price of new item, available in the market. Hence such repair appears to be unjustified and needs elucidations. Further, since unit cost of each item was not mentioned against any items, it was not possible to comment on the worthiness of such repairs. Justify.
 - (d) **No fault/repair register maintained** – No record/document is maintained regarding the non-functioning/breakage/un-serviceable-condition of the stores, which is irregular. Neither any remark of stores is recorded during their annual physical verification, which is mostly certified as "CHECKED & FOUND CORRECT". Reasons for non-maintenance of Dead-Stock-Register and Register of Unserviceable stores may be elucidated to audit.

Other cases may also be reviewed on the aforesaid lines.

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PARA 5 PARA-5

PARA - 04 : Taxable honorarium/Rank-pay paid to ANOs

(Audit period 1997-08 --- Reference Audit Memo no.10 (Revised) dated 22.04.09)

During test check, it was noticed that neither TDS was deducted at source nor their DDOs were duly informed regarding deduction of tax on account of Honorarium/Rank-Pay paid to ANOs amounting to Rs. **The Formula Not In Table/-** - as per details in the enclosed **Annexure-1/Para-4**.

In this connection, it is observed that :-

1. FORM-16 (issued by their respective DDOs) and I-Tax Return Form (submitted to I-Tax Department) for the respective years of each of the aforesaid ANOs may be obtained and ascertained whether the various amount mentioned against their names have been declared as income by them or not. If not, necessary tax may be calculated and recovered from the ANOs.
2. Further, filling of quarterly e>Returns in respect of Tax deducted at source is mandatory for every DDO, but the unit although deducting TDS has not been filings its e-Return, which is violation of rules. Unit DDO must ensure that e-Return of TDS is filed for the previous years as well as for future years.

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PARA-6

PARA-6

PARA – 05 : Irregularities in the Washing allowance bills

(Audit period 1997-08 --- Reference Audit Memo no.15 dated 22.04.09)

Payment of Rs.517140/- was made to NCC cadets of 49 colleges/schools as per details given in the enclosed Annexure-2/Para-5. During test-check of the payment vouchers, the following irregularities have been noticed :-

1. Details of the cadets to whom washing allowance have been paid during the year 2004-05 to 2007-08 was not found enclosed with most of the bill, which is irregular. In the absence the mandatory documents, the expenditure incurred could not be verified.
2. No proof of payments made to cadets, i.e., proper acquittance from cadets was available in the unit. In absence of proper receipt from the cadets, it may be explained as to how the amount has been shown disbursed. The same may be traced else the amount of Rs.517140/- may be refunded back to Government account, under intimation to audit.
3. Attendance sheet of cadets attending the weekly parades was not available with some of the claims. It may be explained as to how the claim was drawn from PAO in absence of a proper Parade Statement.
4. Payments have been made in full to NCC cadets having attendance ranging below 50% to 70%. It may be explained what criteria was followed in paying washing allowances to cadets.
5. No amount remaining disbursed has been refunded back to the Government account, which is doubtful as 100% payment is never possible since some dropout cases are always there. It may be explained as to how payments has been accepted as disbursed in absence of a proper receipt from the certificate and a counter-certificate from the Head-of-institution.

Other cases may also be reviewed on the aforesaid lines.

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PARA-7
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PARA-7

PARA - 06 : Irregularities in the refreshment bills

(Audit period 1997-08 --- Reference Audit Memo no.16 dated 22.04.09)

During test check, it was noticed that payments were made to the contractors on account of supply of refreshment to NCC cadets on parade days as per the enclosed Annexure-3/Para-6.

In this connection, it is observed that :-

1. The bills of the claimant-vendor supplying the refreshment to cadets were not found enclosed in any of the GAR-29 bills, which is irregular. All the above payments have been found to be made on a pre-printed "Refreshment Bill Form" of the unit, which is irregular as per accounting norms. Payments should be made only against the bills raised by the vendors otherwise these payments may not be reflected in his books-of-account, which may lead to evasion of tax liabilities by the vendor resulting in loss of Government revenue. Reasons for making payment without obtaining any invoice/bill from the supplier be explained to audit.
2. Attendance-register certifying the number of cadets who attended the parades on the particular day of the claim not made available to audit. In the absence of that vital information the correctness of expenditure incurred on account of refreshment could not be verified. The same may be shown to audit for further scrutiny.
3. Payments to contractors were made in cash after drawing 'B' series cheques in the name of DDO, which was in violation of Financial Rules and may lead to illegal practices.
4. Receipt of the aforesaid disbursed amount were neither attached with the bill nor were made available to audit. The same may be traced and shown to audit.

In view of the above irregularities, the expenditure incurred is not in order and needs regularization from the HoD, under intimation to audit.

Other cases may also be reviewed on the aforesaid lines.

PARA-8
B

PARA-8

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PARA -07: Log Book

(Audit period 1997-08 --- Reference Audit Memo no.17 dated 22.04.09)

During test-check of vehicle records, following irregularities were noticed -

(A) GYPSY- 99B-65905K

1. **Non-verification of journey performed** – It was noticed that the officer concerned using the vehicle had not verified journeys performed by him w.e.f. 17.05.2007 to 26.06.2008 and vehicle run 22398 KMs during this period. Reason for not verifying the journey be explained
2. **Purpose of journey not recorded** – Purpose of the journeys under taken (by all vehicles) was not found filled up during the whole audit period and most of the time purpose shown as "CONVEYANCE OF C.O" which is against the spirits of Staff Car Rules and may lead to misuse of Government vehicle. Reasons for not explicitly recording the details of journey i.e. place of journey and purpose of visit be explained to audit
3. **Maintenance of two parallel log-books** – Two parallel records i.e. log book and Car Diary are being maintained for this vehicle. During test check it was observed that the fuel drawn and kilometer run by the vehicle was shown different every month in the two books i.e. Log book and Car Diary, which is irregular. Elucidate reasons.
4. **No monthly summary of petrol consumption** – A monthly summary in respect of petrol consumption, average per KMs of vehicles is also required to be maintained at the end of each month, so that the smooth running of vehicle and economy of that consumption could be regularly monitored. But the same were also not found done for any vehicle. Neither vehicle was sent to EME Work Shop to obtain a economic fuel consumption certificate. In absence of proper entries, average per milometer running of the vehicle could not be ascertained. Reasons for not giving such certificate/summary may be elucidated to audit.
5. **Petrol drawn but not entered in Log-book** – During test check of vouchers vis-à-vis the log book of Gypsy it was noticed that petrol drawn was not entered in the log book on the said dates as per details given under –

S.No	Bill No and date	Petrol filled as shown in voucher (in Liter)	Petrol shown in log book	Amount of Petrol
1	190. dt.29.03.08	30 Ltr	NIL	953/-
2	182. dt.25.03.08	06 Ltr	NIL	273/-
3	182. dt.25.03.08	25 Ltr	NIL	1193/-
			TOTAL=	2413/-

From the above it is clear that either POL was actually not drawn or POL has been used in some other vehicle for personal use. Hence recovery of Rs.2413/- may be made from the official concerned through whom payment was made

6. **Unauthorized use of Government vehicle** – Officer below the rank of J.S is not entitled to use the car for commuting between residence to office and back, but as per log book it was noticed that the C.O who is below the rank of J.S. is using the vehicle which is against the staff car rules. If any specific sanction issued from the Directorate, the same may be produced to audit and further a certificate issued from the DDO where from C.O. is drawing the salary regarding non drawal of Transport Allowance be shown to audit. In case of failure to produce the requisite certificate from the DDO, recovery of Transport Allowance paid, if any, be made under intimation to audit.

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(B) CANTER – 90D 8506000

1. **Unjustified journey recording** – As per log book canter run 240 KMs on 31.07.07 and 180 KMs on 18 & 22.08.07 in local journey which is not possible in such heavy density traffic in Delhi and it appears that KMs shown in log book for adjustment of the mileage run by the vehicle. Further no purpose of journey undertaken was reflected in the Car Diary/Log book. Orders issued from the higher authorities for this journey and for which purpose vehicle run 240 KMs per day may be produce to audit.
2. **Maintenance of two parallel log-books** – Two parallel records i.e. log book and Car Diary are being maintained for this vehicle. During test check it was observed that the fuel drawn and kilometer run by the vehicle was shown different every month in the two books i.e. Log book and Car Diary as per detail given under :-

S.No	Month	KMs shown in Car Dairy	KMs shown in log-book	Fuel shown in Car Dairy	Fuel shown in log-book
1	06/07	1049	945	180 ltr.	101 ltr.
2	07/07	729	573	114 ltr.	95 ltr.
3	08/07	1110	661	179 ltr.	110 ltr.
4	09/07	660	1093	109 ltr.	182 ltr.

From the above it appears that one of the record was incorrect and the possibility of pilferage of fuel under such condition can not be ruled out. Reason of variation be intimated to audit.

3. **Unjustified diesel consumption entries** – In the month of August-2007, 6 liter Diesel was balance in the fuel tank and 180 liter was filled in the tank, as per log-book 179 liter consumption was shown and balance should be 7 liter but only 1 liter balance shown. Recovery of amount of 6 liter diesel may be made from the defaulter after due verification under intimation to audit
4. **Misuse of Government vehicle** – Canter was used several times for disbursement of dak to PAO and Bank whereas Motor Cycle for this purpose is also available in this unit. This is misuse of the Government Vehicle. The same may be avoided.
5. **No history-sheet of vehicles** – History-sheet of repair of any vehicles in the prescribed RECORD OF REPAIRS OF STAFF CARS were not made available to audit, which is irregular. Hence, no comments regarding expenditure on repairs, KM run per litre, etc. can be made

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PARA - 8 : Irregularities in camp expenditure on account of

hiring of vehicles (Audit period 1997-08 --- Reference Audit Memo no.09 dated 02.04.09 and Audit Memo no.09 (Addendum) dated 27.04.09)

(A) 2006-07 / Bill No.CB-54 dated 01.09.06 for Rs.588204/- - A combined Annual Trg. Camp (CATC) was conducted at Dehradun from 09.06.06. For conveyance of Cadets/Staff buses were hired and for transportation of logistics, truck were hired from M/s Arora Travels, Panch Kuian Road, New Delhi. The rates quoted by M/s Arora Travels for Buses were Rs.25.8 K.M. and for trucks were Rs.24.50 KMs The details of hiring charges for various Buses and Trucks are as shown in the enclosed Annexure-5/Para-8(A).

The following audit observations are made :-

1. As per information available on website regarding Dehradun Tourism, the distance from New Delhi to Dehra Dun is only 258 KMs
2. Although the starting point as well as terminating point was the same for every vehicle, but the distance run shown by the vehicle is different in each case, which is not correct.
3. The shortest KM distance from 4 Delhi BN Okhla to Dehradun shown by the trucks was 660 Kms for both sides (Item S.No.4 in Annexure-5/Para-8(A) under heading Trucks), whereas the distance shown by buses was ranging between 718 to 740 KMs, which is very high and inflated one. Distance run from a fixed point to another fixed point can not vary with the charge of mode of transport.
4. Accordingly total excess payment for 1537 KMs i.e. in excess of 660 KMs for each bus @ Rs.25.80 Per Km. amounting to Rs.39655/- was made to M/s Arora Travels.
5. Reasons for making extra payment to the transporter M/s Arora Travels without checking the correctness of KMs be intimated to audit and responsibility for the lapse be fixed upon the defaulting officers, under intimation to audit.
6. Further payment totaling Rs.18052/- to M/S Arora Travel was made on account of hiring of buses for attending the opening ceremony of Subroto Cup Football tournament and ATC 2006 (25% of total amount Rs.32370+29880) vide bill No. CB-121 dt.06.02.07 for Rs.18092/-. The following observations are made :-
 - (a) No sanction of competent authority was obtained before making payment. Ex post facto sanction may now be obtained.
 - (b) No codal formalities to regulate expenditure as per financial Rules were completed before incurring the expenditure.
 - (c) Although the dealer had offered bus @ 25.80 per Km. in June 2006 according to which charges for 80 Kms trip comes to Rs.2064/- but payment @ Rs.2490/- per trip (80 Kms in 8 hours duty) was made. Reasons for making payment a higher rates needs to be given.
7. Charges for reverse-journey both for Trucks and Buses were also claimed at the same rate when the vehicles were unloaded without giving any rebate for empty running. Reasons for not asking any rebate for empty running needs also to be explained.

(B) 2007-08 / Bill No.CB-36 dated 17.07.07 for Rs.100508/- - Similarly, during the next year, i.e. 2007-08 a CATC camp was held from 22.05.07 to 02.06.07 at Dehradun and payment of Rs. 100508/- was made to M/s Movie Travel Lines on account of hiring of buses from Delhi to Dehradun. The details of the bills raised by the contractor is enclosed as Annexure-6/Para-8(B)

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The following audit observations in respect of this camp is made :-

1. It was noticed that payment were made for 14 buses for the onward-journey ; whereas payment was made for only 10 buses for the return-journey. Payment for hiring of 14 buses for outward journey as against 10 buses for inward journey may be justified.
2. Since the camp was scheduled to be concluded on 02.06.07, reasons for making inward journey on 30/31.05.07, i.e., two days earlier needs to be explained keeping in view the expenditure on ration/diet to cadets was made upto 02.06.07 (Reference ration bill bearing no.CB-78 dated 01.10.07 for Rs.6804/-).
3. The shortest KM distance from 4 Delhi BN Okhla to Dehradun shown by the trucks was 660 Kms for both sides (Item S.No.4 in Annexure-5/Para-8(A) under heading Trucks), whereas the distance shown by buses was ranging between 670 to 690 KMs, which is very high and inflated one. Distance run from a fixed point to another fixed point can not vary with the charge of mode of transport.
4. Accordingly the excess payment for 470 KMs i.e. in excess of 660 KMs For each bus @ Rs.24.80 Per Km. amounting to Rs.11656/- was made to M/s Movie Travel Lines.
5. Reasons for making extra payment to the transporter M/s Movie Travel Lines without checking the correctness of KMs be intimated to audit and responsibility for the lapse be fixed upon the defaulting officers, under intimation to audit.
6. The firm of the contractor was not found not registered with the DT&TD of GNCTD, which is irregular as it leads to loss of Government revenue.
7. Receipt of payment against his bill not found enclosed with the bill.
8. The attendance-sheet of the student who attended the aforesaid CATC-Dehradun camp to justify hiring of 14 buses was not made available to audit.

(C) **2005-06 / Bill No.CB-132 dated 23.03.06 for Rs.127110/-** – An amount of Rs.127110/- was paid to M/s Dagar Motors on account of hiring of transport provided to this unit for conveyance of NCC cadets during **various events** against their following bills :-

S. No	Bill No	Bill date	Bill amt	Particulars	No of days	No of vehicles	Total extra distance over and above 80 KMs & 8 Hrs		
							KMs	HRs	
1	443	10.02.06	2495	Hiring of buses	27.11.05	1 Bus	----	----	
2	444	10.02.06	17489	Hiring of buses	01.12.05	4 Buses	69+54+56+49 = 228	2+4+3+3½ = 12½	
3	445	10.02.06	1311	Hiring of car	01.12.05	1 Indica	74	6	
4	446	10.02.06	15552	Hiring of buses	09,10,11 & 12.01.06	4 Buses	52+48+49+50 = 199	1½+3+1½ = 6	
5	447	10.02.06	16596	Hiring of buses	13 & 16.01.06	4 Buses	33+76+79+29 = 217	3+1½+4+1 = 9½	
6	448	10.02.06	16575	Hiring of buses	17 & 18.01.06	4 Buses	76+26+77+26 = 205	3+1+3½+1½ = 9	
7	449	10.02.06	16586	Hiring of buses	19 & 20.01.06	4 Buses	76+26+80+27 = 209	3+1+4+1 = 9	
8	450	10.02.06	16642	Hiring of buses	21 & 22.01.06	4 Buses	43+47+29+79 = 198	2½+1+2+4 = 9½	
9	451	10.02.06	16379	Hiring of buses	23, 24 & 25.01.06	4 Buses	----	----	
10	452	10.02.06	7485	Hiring of buses	19 & 20.01.06	3 Buses	----	----	
G-Total = 127110									

In this connection, following observations are made :-

1. Expenditure have been incurred by using a generic term various events, which is irregular. Justify the expenditure by accurately specifying the details of the events alongwith the sanction of competent authority for organizing those events.
2. Proofs/documents relating to the completion of GFR formalities and justifying the selection of M/s Dagar Motors as the lowest bidder not made available to audit, which is irregular :-

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3. The firm of the contractor was not found not registered with the DT&TD of GNCTD, which is irregular as it leads to loss of Government revenue.
4. Starting-destination and termination-destination of the journeys were not recorded anywhere in the bill, which is irregular. The same may be explicitly mentioned.
5. Attendance of cadets who were conveyed was not made available to audit, which is irregular. In the absence of which the number of vehicles hired could not be verified. Clarify.
6. "Passed-for-Payment" certificates on all bills were found unsigned. Hence, the expenditure incurred has not been approved by the competent authority. Under the circumstances, elucidate reasons for making payments to the firm.
7. Mandatory certificate regarding satisfactory completion of work not recorded on the bills, which is irregular.
8. Reference item S.No.3 in the above table – reasons for hiring of car for NCC cadets may be justified despite the unit having its own conveyance in the form of a Gypsy, Canter and Motor Cycle.

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PARA - 9 : Contingency Bills

[Audit period 1997-08 --- Reference Audit Memo no.13 dated 20.04.09 ; Audit Memo no.13 (Addendum-1) dated 20.04.09 ; and Audit Memo no.13 (Addendum-2) dated 27.04.09]

During test-check, following irregularities were noticed in the Contingency bills of the unit :-

- Items worth Rs.133043/- The Formula Not In Table/- not entered in stock registers** - During test-check, it was observed that items worth Rs.133043/- have not been entered in the stock register as per details given below :-

S. No	Year	Bill details (GAR-29)			Vendor / Agency's details				
		No	Dated	Amt	Ag-No	Ag-date	Name of the agency	Particulars of expenditure	Vr-Amt
1	2	3	4	5	6	7	8	9	10
1	2007-08	51	---	93150	007	01.08.07	M/s Aok Wood Working Machines	Fire fighting equipments	93150
2	1999-00	107	12.01.00	21263	386221	06.01.00	M/s Super Bazar	Coir mats	21263
									114423

Although payments against these items has already been made and physical verifications of stock is being conducted regularly but non of the items have been shown as surplus in annual stock verification. As such, it is observed that the items were not received in the unit. Hence, recovery of Rs.114413/- may be made from defaulting officials, after due verifications, under intimation to audit.

- Purchases made from two firms with same address and telephone nos.** - Frequent purchases of store items were found being made from M/s Tarun Furnishers & Interior Decorators and M/s Aok Wood Working Machines. Details of both the firms are as under :-

M/s Aok Wood Working Machines		M/s Tarun Furnishers & Interior Decorators	
Address	- Block no.5/6/4, Main Road, Geeta Colony, Delhi-110031	Address	- Block no.5, House no.13, Lane no.6, Geeta Colony, Delhi -110031
Contact nos.	- 22512814 22012814 9810068271	Contact nos.	- 22512814 22012814 9810068271
Firm Profile	- General order suppliers (for this unit)	Firm Profile	- General order suppliers (for this unit)
Main work	- Purchase of store items	Main work	- Repair of the purchased store items
Info.	- GAR-29 - CB-89 dated 02.01.06	Info. Source	- GAR-29 - CB-85 dated 15.12.07
Source	Agency - Bill no.02 & 03 dated 14.12.05		Agency - Bill no.15 dated 14.12.05

From the above, it is apparent that telephone numbers and work place of both the firms was the same. Hence, both the firms were owned by one individual. Since, no quotation documents relating to the various purchases made by the unit were made available to audit, the audit is unable to comment whether competitive rates were obtained before making such purchase/repairs. As such, department did not act prudently to get proper and competitive rates for the item purchased/got repaired, which is irregular. Elucidate reasons.

- 2004-05 / Bill No.CB-144 dated 30.03.06 for Rs.21840/-** - An amount of Rs.21840/- was paid to M/s Comsoft Computers on account of purchase of Digital Camera Sony DSC-P200 against their bill no.NP3775/05-06 dated 30.03.06. In order to randomly verify the stock entries made, physical production of the aforesaid camera was sought, but the unit could not produce the same to audit, which is irregular. Elucidate.
- 2004-05 / Bill No.CB-103 dated 15.02.05 for Rs.10400/-** - An amount of Rs.10400/- was paid to M/s Ultra Soft Tech India on account of installation of software (PBR & Arrears) vide their bill no.N-112 dated 15.02.05. Whereas these modules were supplied free-of-cost by the Government agency National Informatic Centre (NIC). Hence, the expenditure incurred by purchasing the software from local agency is unjustified and needs to be regularized from competent authority after adequate justifications.

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5. **2007-08 / Bill No.CB-19 dated 05.06.07 for Rs.2000/-** – An amount of Rs.2000/- was paid to M/s Okhla Industrial Estate CETP Society as membership subscription for the year 2007-08. In connection following clarification may be made by the unit so as to justify its need of incurring the expenditure on procuring membership of the society to be absolutely necessary and to be in public interest :-

- (a) What is the nature of working of the said society
- (b) How it is beneficial for NCC cadets or this NCC office.
- (c) What kinds of purchases were made from the society.
- (d) What is the total purchase made from the society during the last 3 years. Give details
- (e) Were those items purchased was of some propriety nature
- (f) Were those items purchased were not readily available in local market.

6. **2004-05 / Bill No.CB-120 dated 15.03.05 for Rs.2180/-** – An amount of Rs.2180/- was paid to M/s Arora Electricals on account of repair of electrical items against their bill no.669 dated 02.04.04. Whereas the bill submitted by the agency did not carry even the address of the firm, which is incorrect. Reasons for making payment against such irregular bill format may be elucidated to audit.

7. **No purchase files** – Proofs/documents relating to the completion of purchase formalities as per GFR not made available to audit in some of the following few case, which is irregular :-

S. No	Year	Bill details (GAR-29)			Vendor / Agency's details					
		No	Dated	Amt	Ag-No	Ag-date	Name of the agency	Particulars of expenditure	Vr-Amt	
1	2	3	4	5	6	7	8	9	10	
1	2004-05	21	06.06.04	55160	211	28.05.04	M/s Tarun Furnishers & Interior Deco'trs	Store items	55160	
2	2004-05	103	15.02.05	10400	112	15.02.05	M/s Ultra Soft Tech India	Software installation	10400	
3	2005-06	142	30.03.06	29484	276	28.03.06	M/s SAI Communications	EPBAX/Intercom	29484	
4	2005-06	144	30.03.06	21840	3775	30.03.06	M/s Comsoft computers	Digital camera	21840	
5	2005-06	131	23.03.06	31212	----	----	M/s Sanjay Traders	Refreshment	31212	
6	2007-08	82	08.10.07	94910	----	----	M/s Dagar Motors and M/s Arora Travels	Hiring of buses	94910	
7	2007-08	16	21.05.07	64590	----	----	M/s Dagar Motors and M/s Arora Travels	Hiring of buses	64590	
8	2007-08	51	----	93150	----	----	M/s Aok Wood Working Machines	Fire-fighting equipments	93150	
9	2007-08	96	05.11.07	37440	----	----	M/s Mohan Baker's & Confectioner's	Refreshment	37440	
10	2004-05	89	02.01.06	296366	2&3	14.12.05	M/s Aok Wood Working Machines	29 RDC store items	296366	
11	2005-06	145	30.03.06	27450	10	30.03.06	M/s Aok Wood Working Machines	4 Desert Coolers	27450	
12	2006-07	74	22.11.06	413698	14,15,17	21.11.06	M/s Aok Wood Working Machines	Store items	413698	
13	2006-07	101	19.12.06	347344	62	14.12.06	M/s Tarun Furnishers & Interior Deco'trs	Store items	347344	
14	2006-07	102	19.12.06	185423	20	13.12.06	M/s Aok Wood Working Machines	Store items	185423	

8. **No sanction order** – Proofs/documents relating to the administrative approval for incurring the expenditure were not made available to audit in some of the following few cases, which is irregular :-

S. No	Year	Bill details (GAR-29)			Vendor / Agency's details					
		No	Dated	Amt	Ag-No	Ag-date	Name of the agency	Particulars of expenditure	Vr-Amt	
1	2	3	4	5	6	7	8	9	10	
1	2004-05	89	02.01.06	296366	2&3	14.12.05	M/s Aok Wood Working Machines	29 RDC store items	296366	
2	2005-06	145	30.03.06	27450	10	30.03.06	M/s Aok Wood Working Machines	4 Desert Coolers	27450	
3	2006-07	101	19.12.06	347344	62	14.12.06	M/s Tarun Furnishers & Interior Deco'trs	Store items	347344	
4	2006-07	102	19.12.06	185423	20	13.12.06	M/s Aok Wood Working Machines	Store items	185423	
5	2007-08	96	05.11.07	37440	----	----	M/s Mohan Baker's & Confectioner's	Refreshment	37440	

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9. **No stock entries made** – Following purchases have not been entered in the stock register, which is irregular :-

S. No	Year	Bill details (GAR-29)			Vendor / Agency's details			Particulars of expenditure	Vr-Amt
		No	Dated	Amt	Ag-No	Ag-date	Name of the agency		
1	2	3	4	5	6	7	8	9	10
1	2004-05	59	01.11.04	15990	283	----	M/s Tarun Furnishers & Interior Deco'trs	Color TV	15990
2	2004-05	21	06.06.04	55160	211	28.05.04	M/s Tarun Furnishers & Interior Deco'trs	Store items	55160
3	2004-05	103	15.02.05	10400	112	15.02.05	M/s Ultra Soft Tech India	Software installation	10400
4	2004-05	89	02.01.06	296366	2&3	14.12.05	M/s Aok Wood Working Machines	29 RDC store items	296366
5	2005-06	145	30.03.06	27450	10	30.03.06	M/s Aok Wood Working Machines	4 Desert Coolers	27450

10. **No proper receipts** – Following payment were disbursed to the vendors without obtaining any acknowledgement/proper receipt, which is irregular :-

S. No	Year	Bill details (GAR-29)			Vendor / Agency's details			Particulars of expenditure	Vr-Amt
		No	Dated	Amt	Ag-No	Ag-date	Name of the agency		
1	2	3	4	5	6	7	8	9	10
1	2005-06	145	30.03.06	27450	10	30.03.06	M/s Aok Wood Working Machines	4 Desert Coolers	27450
2	2004-05	89	02.01.06	296366	2&3	14.12.05	M/s Aok Wood Working Machines	29 RDC store items	296366
3	2006-07	74	22.11.06	413698	14,16,17	21.11.06	M/s Aok Wood Working Machines	Store items	413698
4	2006-07	101	19.12.06	347344	62	14.12.06	M/s Tarun Furnishers & Interior Deco'trs	Store items	347344
5	2006-07	102	19.12.06	185423	20	13.12.06	M/s Aok Wood Working Machines	Store items	185423
6	2004-05	59	01.11.04	15990	283	---	M/s Tarun Furnishers & Interior Deco'trs	Color TV	15990

Receipts in respect of above payments be obtained and shown to next audit.

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PARA - 10 : Non-production of adjustment bills
(Audit period 1997-08 -- Reference Audit Memo no.19 dated 24.04.09 and Reference Audit Memo no.13 dated 20.04.09)

Following are few Abstract Contingent Bills (GAR-30) against which advance were drawn from PAO ; but the corresponding Detailed Contingent Bills (GAR-31) in adjustment of the aforesaid availed advances were not produced to audit despite repeated reminders, which is irregular :-

S. No	Year	Bill No/Date	Subject	Advance withdrawn
1	2004-05	ACB-18 dt.31.05.04	Advance for CATC Dehradun 5/6 to 16.06.04	3,59,513
2	2004-05	ACB-20 dt.03.06.04	Bus for the ATC Dehradun	22,000
3	2004-05	ACB-52 dt.01.10.04	NIC Roorkee 23.10.04 to 07.11.04	3,27,744
4	2004-05	ACB-54 dt.06.10.04	Adv. For Pre RDC-I 08.10.04 to 19.10.04	46,424
5	2004-05	ACB-58 dt.01.11.04	IITF-2004	15,588
6	2004-05	ACB-68 dt.02.11.04	RCTC Kerala 04.11 to 15.11.04	23,629
7	2004-05	ACB-69 dt.04.11.04	NIC Chitorgarh 16.11 to 27.11.04	26,432
8	2004-05	ACB-79 dt.08.12.04	NIC Rajkot	3,65,559
9	2005-06	ACB-13 dt.01.06.05	CATC Nainital	3,72,390
10	2005-06	ACB-44 dt.15.09.05	CATC-05 Parade ground 21.09.05-02.10.05	52,107
11	2005-06	ACB-52 dt.07.10.05	Adv. For purchase of computer	36,909
12	2005-06	ACB-86 dt.02.01.06	NIC Tirupati 7-18 Jan-06	3,75,847
13	2005-06	ACB-146 dt.03.03.06	CATC-2006 June-06	22,415
14	2006-07	ACB-26 dt.06.06.06	CATC Dehradun 09-20 June-06	22,829
15	2006-07	ACB-61 dt.05.09.06	Adv. For NIC Chitorgarh	1,02,961
16	2006-07	ACB-68 dt.18.09.06	ATC-06 Delhi Cantt. 19-30 sep-06	6,455
17	2006-07	ACB-100 dt.19.12.06	Adv. For Delhi State RD Parade	30,829
18	2007-08	ACB-15 dt.21.05.07	NIC Balasore 5-16 June-07	1,170
19	2007-08	ACB-22 dt.06.06.07	RCTC Kerala Additional	7,947
20	2007-08	ACB-32 dt.01.08.07	NIC Asansol 27 August- 07 Sep-2007	3,102
21	2007-08	ACB-60 dt.07.09.07	Career Counseling Kamptee	5,466
22	2007-08	ACB-76 dt.26.09.07	B. Mountaineering Manali 1-26 Oct-07	4,567
23	2007-08	ACB-92 dt.05.11.07	BLC Barauni 12-23 Nov-07	9,147
24	2007-08	ACB-93 dt.05.11.07	NIC Chitrakoot 10-21 Dec-07	8,987
25	2007-08	ACB-94 dt.05.11.09	Spl. NIC Chakaban 27-Nov to 08 Dec-07	1,26,415
26	2007-08	ACB-95 dt.05.11.07	CATC-Cum-Pre RDC-IV (16-27 Dec-07)	44,807
27	2007-08	ACB-149 dt.05.02.08	Advance for Computer NICS I	1,26,415
28	2007-08	95 dt.05.11.07	Pre-RDC-IV cum CATC - (16-27.12.07)	8,987
29	2007-08	94 dt.05.11.07	Special NIC Chakabama	9,147
30	2007-08	95 dt.05.11.07	NIC Chitrakoot	1,896
31	2007-08	166 dt.03.03.08	Special NIC Kohima	24,640
32	2007-08	136 dt.16.01.08	Pre-RDC-IV cum CATC - Extra diet & messing charges	1,170
33	2007-08	22 dt.06.06.07	RCTC - Trivandrum (Additional)	30,829
34	2007-08	15 dt.21.05.07	NIC Balasore	4,12,387
35	2007-08	9 dt.14.05.07	CATC Dehradun	

- Without proper scrutiny of adjustment bills, the audit cannot comment about the correct and proper expenditure incurred during the camps. Hence, necessary adjustment bills may be traced and shown to next audit for further scrutiny.
- Further, another glaring mistake noticed was that related bill no. & dates are not recorded in the particular column of the Bill Register against the entry of the adjustment bills preferred as well as the earlier entries of the advance drawn. As such it becomes difficult to track/inter-relate the advance drawn and their adjustment bills. This may be rectified in future.

Other cases may also be reviewed on the aforesaid lines.

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~~PARA-12~~
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PARA - 12: Non-production of records (NPR)

(Audit period 1997-08 --- Reference Audit Memo no.21 dated 27.04.09)

Out of the 41 records requisitioned for test-check, only 16 records were made available to audit - i.e., 39% records were made available to audit and rest of the following 61% of records were not made available to audit, despite of repeated verbal and written reminders, which is highly irregular :-

1. Expenditure statements
2. Bank reconciliation statements
3. GAR-6 (T.R.5) Receipt Books
4. Remittance into the Bank - (a) Challan no.17 dated 19.11.05 for Rs.34478/- ; and
(b) Challan no.12 dated 08.08.05 for Rs.10831/- (which were remained to be verified from PAO concerned - Reference Audit Party letter no.1 dated 24.03.09)
5. Income-tax calculation sheets
6. Contingent Register alongwith vouchers paid
7. Purchase files
8. Permanent Advance Register.
9. Property Register.
10. Stock Registers except Register no.L-13
11. Dead Stock Register.
12. Register of Unserviceable Stores
13. Condemnation file/records.
14. Long Term Advance Registers.
15. GPF Register of Class-IV employees, Broadsheet and Index Registers.
16. Attendance Registers.
17. O.T.A Register
18. C.E.A Register
19. T.A.Register alongwith Movement Register & Peon books
20. Medical charges reimbursement Registers.
21. LTC registers and their bills.
22. Register of Telephone and Trunk Call Charges.
23. Rent / Electricity / Water bills and their registers.
24. Camp Records (Camp vouchers, cash-book, etc)
25. NCC Cadets records - Enrollment, Training, etc.

Non-production of the aforesaid records shows that either the record is not being maintained at all or the production of the same has been purposely avoided. Non-production of records is a serious matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit, at any stage by any agency, the whole responsibility will lie on the concerned Head-of-institution. However, in case the record exists, the same may please be traced and shown to next audit for scrutiny.

*Taken as fresh
Para- No-02
14/07/2009
IAO- AP-31*

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PART – III : TEST AUDIT NOTE (TAN)
(The current audit period was for the period 1997-08)

(TAN) PARA – 01 : Cash-Book (GAR-3)

(Audit period 1997-08 --- Reference Audit Memo no.05 dated 02.04.09)

During test-check of Cash-book of the unit, following irregularities were noticed :-

- TAN-Cheques received but not entered in Register** - 'A' category cheques in respect of payment to suppliers, etc. are required to be entered in a separate register. It was noticed that the following cheques received from PAO were neither entered in the cash-book nor in any separate register maintained for 'A' category cheques :-

S.No	Bill no.	Bill amount	Cheque no.	Cheque date
1	CB-124	3641	071986	13.03.07
2	CB-135	1530	072007	13.03.07
3	CB-138	2302	072046	15.03.07
4	CB-139	2132	072047	15.03.07
5	CB-140	342	072047	15.03.07
6	CB-141	2452	072046	15.03.07
7	CB-144	32993	072683	31.03.07
8	CB-145	4426	072644	31.03.07
9	CB-146	1026	072643	31.03.07
10	CB-147	306	072690	31.03.07

Reasons for non-maintenance of such record be explained to audit.

- TAN-Part refund back to Government account** - Amount drawn from Government account remaining unspent should be refunded back into Government account as early as possible. It was noticed that part-refund of undisbursed amount was made back into the Government Account :-

S.No	Bill no.	Bill date	Bill amt	Part refund-I	Part refund-II
1	108/97-98	04.11.97	19457	Ch.28 dated 22.12.97 for Rs.2237/-	Ch.27 dated 07.01.98 for Rs.726/-
2	109/97-98	04.11.97	18218	Ch.28 dated 07.01.98 for Rs.6418/-	Ch.12 dated 08.02.99 for Rs.596/-

From the above it appears that Government money was kept in hand without any justification. Part-refund, instead of the lumpsum deposit is highly irregular. Elucidate reasons.

- No independent checking** - Totaling of the Cash-book has not been done by some responsible subordinate other than the writer of the Cash-Book and initial it as correct, which is contrary to Rule 13(iii) of CGA(R&P) Rules, 1983. Reasons for the same may be elucidated.
- No details of undisbursed amount** - Details regarding the undisbursed amount at the end of every month were not found prepared in the format containing cols (i) Bill no & date ; (ii) Amount of bill ; (iii) Date of encashment ; (iv) Name of Payee ; (v) Amount Disbursed ; and (vi) Date of payment. Hence, the period of retention of cash over a period of 90 days [Proviso under Rule 92(2) of CGA(R&P) Rules, 1983] could not be checked/ascertained. Reasons for not recording the details full/complete details of undisbursed amount.
- Cheques & Bank transactions shown in the Cash-books** - As pre Rule 68 of the GFR 2005, "the transactions in Government account shall represent the actual cash receipts and disbursements". Further, Rule 13 read with Exception (a) of CGA (R&P) Rules, 1983, clearly stipulates that "An 'Account Payee' crossed cheque or bank draft need not be entered in the cash-book but the delivery of such cheque/draft may be recorded in and watched through a separate 'crossed cheques and bank drafts transit register'. Whereas contrary to the

aforesaid rules, a two-column Cash-book showing bank transactions and cash transactions is being maintained by the unit. Besides that, transactions relating to the crossed-cheques are also entered in the cash-book in separate columns. Hence, the procedure adopted by the unit for maintenance of cash-book is irregular and necessary corrective steps may be taken for its rectification, under intimation to audit.

6. **Non-recording of bill numbers against receipt-side and payment-side entries** – Relevant bill number and sub-voucher no. is not mentioned against the receipt-side and payment-side entries, which is irregular. In the absence of these mandatory data, the date of cash-receipt and its actual-disbursement could not be verified during the audit. Reasons for the same may be elucidated to audit. Further, necessary corrective steps may be taken now and shown to audit.
7. **No bill no & date against GAR-7** – Bill no and date against which the unspent amount was deposited into the Government Account has not been mentioned in the cash-book, which is irregular as it is not possible to connect the amount refunded with the relevant bill through which it was drawn. Reasons for the same may be explained.
8. **No currency details recorded** – Denominations of currency in hand on closing of month not found recorded, which is irregular. Reasons for the same may be explained.
9. **No surprise checks conducted** – Surprise checks of cash-balance were not found conducted by the competent authority during the entire audit year 2006-07, which is irregular. Reasons for the same may be explained.
10. **Cuttings & overwritings** – Numerous cutting/overwriting/ usage-of-correction-fluid were found without proper attestation by the DDO, which is highly irregular and chances of embezzlement of Government money in such cases can not be ruled out.. Reasons may be elucidated to audit.
11. **Duplicate key register** – A duplicate key register should be maintained indicating the name of the Authority with whom keys are ledged and the same should be checked once a year in the month of April every year. A certificate to this effect should be recorded in the register. But no such register has been maintained by the department and the whereabouts of the duplicate keys is not known to the DDO/HOO. This is a serious lapse. Whereabouts of the duplicate keys be got known and necessary action as per Rules be taken in the matter under intimation to the audit.
12. **Insignificant inspection certificate** – Although a certificate is being recorded every quarter that "Checking for the quarter ending carried out and no discrepancy found". Such certificate is recorded by an officer from a different unit appointed for the purpose. Whereas the cash-book as is noticed in its current state is marred with various discrepancies as pointed-out in the aforesaid paras, some of which are of serious nature. Usage and reasons for recording such stereo-type certificate without highlighting the discrepancies on record be explained to audit.

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(TAN) PARA – 02 : Contingency Bills

[Audit period 1997-08 --- Reference Audit Memo no.13 dated 20.04.09 ; Audit Memo no.13 (Addendum-1) dated 20.04.09 ; and Audit Memo no.13 (Addendum-2) dated 27.04.09]

During test-check, following irregularities were noticed in the Contingency bills of the unit :-

Improper vouchers – Apart from the above following are some of the irregularities which were noticed in general :-

- (a) Name and details of the person through whom the payments were disbursed not been ; given on most of the vouchers, which is irregular.
- (b) Many bills were found without "Passed-for-Payment" certificate of the DDO, which is irregular. ;
- (c) While recording the "Passed-for-Payment" certificate, the amount was written only in figures ; it was not further supported with the figures in words, which is irregular.
- (d) In some cases, details-of-dealer (shop-name/locality/number) not given on the vouchers ; In some cases, date-of-purchase not given on the vouchers, which is irregular ;
- (e) Many of the purchases were found to have been made from dealers who were not found registered in the Sales Tax Department – as they had not quoted any Sales Tax Number in their bills, which is irregular. This practice amount to loss of government revenue. ;
- (f) It was noticed that instead of the mandatory stock entry certificate regarding the correctness of their quantities, quality and specification, only page number is mentioned, which is a very casual and irregular approach. This is in violation of Rule 102 of CGA(R&P) Rules 1983. Secondly, such recordings were also not attested by the Store-in-charge, which is again irregular. Reason for non-adherence to Rule 187(3) of GFR, 2005 in this regard may be elucidated to audit. ;
- (g) **Irregular conveyance bills** – Following irregularities were noticed :-
 - (i) Movement register not maintained by the unit wherefrom proof of prior approval of the competent authority, authorizing the movement to the place of visit in preferred claims could be verified, which is irregular ;
 - (ii) None of the journeys undertaken were verified by the competent authority, which is irregular ;
 - (iii) Purpose of journey was not explicitly mentioned – there is no specific dak-no/dispatch-no/cheque-no/anyother-related-remark mentioned in their claims preferred by the officials, wherefrom the journey/claims could be further verified, which is irregular
 - (iv) In many bills even the mode of conveyance used were not recorded, which is irregular.

Reason for adoption/practice of the aforesaid incorrect and irregular practice may be elucidated to audit. All bills may be reviewed and needful may be done now in order to rectify the error and compliance be shown to audit.

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S. No	Year	GAR-29			Name of the contractor	Name of the parent institution	Refreshment paid
		Bill No	Bill Dated	Bill Amt			
1	2	3	4	5	6	7	8
47	2006-07	159	30.03.07	209166	M/s Mukesh Kumar	GBSSS, DDA Flats, Kalkaji	10926
48	2004-05	125	28.03.05	142820	M/s Nilam Dikkha	GBSSS, Badarpur	26304
49	2005-06	133	30.03.06	429257	M/s Nilam Dikkha	GBSSS, Badarpur	20322
50	2006-07	105	10.01.07	26332	M/s Nilam Dikkha	GBSSS, Badarpur	17142
51	2006-07	159	30.03.07	209166	M/s Nilam Dikkha	GBSSS, Badarpur	10452
52	2004-05	125	28.03.05	142820	M/s Pankaj Kumar	GBSSS, DDA Flats, Kalkaji	26688
53	2005-06	133	30.03.06	429257	M/s Pankaj Kumar	GBSSS, DDA Flats, Kalkaji	20934
54	2006-07	105	10.01.07	26332	M/s PawanGupta	GBSS, Sangam Vihar	5190
55	2004-05	125	28.03.05	142820	M/s Prakash Fruit Mart	ITI Malviya Nagar	9048
56	2007-08	168	05.03.08	114809	M/s Radhey Mithan Bhandar	GBSSS, Rajokri	7824
57	2004-05	131	29.03.05	52254	M/s Rajinder Sweet Comer	GBSSS, Sec-5, RK Puram	25464
58	2005-06	133	30.03.06	429257	M/s Rajinder Sweet Corner	GBSSS, Sec-5, RK Puram	17946
59	2005-06	134	30.03.06	29388	M/s Rajinder Sweet Corner	GBSSS, Sec-5, RK Puram	1578
60	2006-07	104	10.01.07	143692	M/s Rajinder Sweet Comer	GBSSS, Sec-5, RK Puram	10110
61	2006-07	159	30.03.07	209166	M/s Rajinder Sweet Corner	GBSSS, Sec-5, RK Puram	15420
62	2004-05	125	28.03.05	142820	M/s Ram Sharan Sharma	SV, INA Colony	22302
63	2005-06	134	30.03.06	29388	M/s Ram Sharan Sharma	SV, INA Colony	20214
64	2006-07	95	12.12.06	252351	M/s Ram Singh Bhoj	RPVV, Tyagraj Nagar, Lodhi Road	7512
65	2006-07	160	30.03.07	102734	M/s Ram Singh Bhoj	RPVV, Tyagraj Nagar, Lodhi Road	8028
66	2004-05	125	28.03.05	142820	M/s Ramesh Chand	GBSSS, Fatehpuri	25980
67	2005-06	133	30.03.06	429257	M/s Ramesh Chand	GBSSS, Fatehpuri	19320
68	2007-08	173	24.03.08	65604	M/s Ravinder	Shaheed Bhagat Singh College	20368
69	2004-05	125	28.03.05	142820	M/s Sandeep Jain	GBSSS, Madangir No.1	26460
70	2004-05	125	28.03.05	142820	M/s Sandeep Jain	GBSSS, Madangir No.2	24900
71	2006-07	104	10.01.07	143692	M/s Shanti Swaroop	GBSSS, G-Block, Kalkaji	17520
72	2006-07	158	30.03.07	13018	M/s Shanti Swaroop	GBSSS, G-Block, Kalkaji	9018
73	2005-06	133	30.03.06	429257	M/s SS Caters	Sri Aurobindo College	18684
74	2006-07	95	12.12.06	252351	M/s SS Caters	Sri Aurobindo College	16908
75	2006-07	160	30.03.07	102734	M/s SS Caters	Sri Aurobindo College	10392
76	2007-08	173	24.03.08	65604	M/s SS Caters	Sri Aurobindo College	17652
77	2004-05	125	28.03.05	142820	M/s Subhash Catering Service	GBSSS, Ghitroni	23508
78	2005-06	133	30.03.06	429257	M/s Subhash Catering Service	GBSSS, Ghitroni	18314
79	2006-07	95	12.12.06	252351	M/s Subhash Catering Service	GBSSS, Ghitroni	15702
80	2006-07	160	30.03.07	102734	M/s Subhash Catering Service	GBSSS, Ghitroni	8100
81	2004-05	125	28.03.05	142820	M/s Sun Shine Canteen	Desh Bandhu College	37668
82	2005-06	133	30.03.06	429257	M/s Sunil Kumar Aggarwal	SVBPGSBV, Tukhlabad Extension	17490
83	2005-06	135	30.03.06	119801	M/s Sunil Kumar Aggarwal	SVBPGSBV, Tukhlabad Extension	1380
84	2006-07	95	12.12.06	252351	M/s Sunil Kumar Aggarwal	SVBPGSBV, Tukhlabad Extension	17658
85	2006-07	160	30.03.07	102734	M/s Sunil Kumar Aggarwal	SVBPGSBV, Tukhlabad Extension	8466
86	2004-05	131	29.03.05	52254	M/s Sunir Pandey	SS Khalsa SSS, Lajpat Nagar	26790
87	2005-06	133	30.03.06	429257	M/s Sunir Pandey	SS Khalsa SSS, Lajpat Nagar	21168
88	2006-07	95	12.12.06	252351	M/s Tarkeshwar	GBSSS, No.1, Dr Ambedkar Nagar	17772
89	2006-07	160	30.03.07	102734	M/s Tarkeshwar	GBSSS, No.1, Dr Ambedkar Nagar	8592
90	2004-05	125	28.03.05	142820	M/s Ved Nath Sweets	GBSSS, G-Block, Kalkaji	25506
91	2005-06	133	30.03.06	429257	M/s Ved Nath Sweets	GBSSS, G-Block, Kalkaji	19986
92	2007-08	173	24.03.08	65604	M/s Vednath Sweets	GBSSS, G-Block, Kalkaji	9924
93	2006-07	95	12.12.06	252351	M/s Veena Rawat	GBSSS, Railway Colony, Tukhlab'd	17082
94	2006-07	159	30.03.07	209166	M/s Veena Rawat	GBSSS, Railway Colony, Tukhlab'd	8862
95	2005-06	133	30.03.06	429257	M/s Vijay Kumar	GBSSS No.2, Dr Ambedkar Nagar	20100
96	2006-07	159	30.03.07	209166	M/s Vijay Kumar	GBSSS No.2, Dr Ambedkar Nagar	9696

(TAN) PARA – 03 : Service books

(Audit period 1997-08 --- Reference Audit Memo no.12 dated 17.04.09)

- Entries of 6th CPC** – Band-Pay and Grade-Pay granted after the implementations of 6th Central Pay Commission (CPC) were not found recorded separately in any of the service book, which is irregular. Rectify the same, under intimation to audit.
- Sh. Gurcharan Singh, H/C** – Service book of the official is not made available to audit. On scrutiny of his personal file, a representation dated 03.07.08 found attached at page no.10/c reveals that the official had been drawing his pay @ Rs.5000/- p.m., i.e., the minimum of the pay-scale, **since 1985**. Further, it is learnt from the representation that his case of pay-fixation and other financial benefits are being pending since then. Reasons for the inordinate delay in his pay-fixation matter may be elucidated to audit.
- Incomplete mandatory documents** – During test-check, it was noticed that following mandatory documents/entries were not in the service books. Some cases (though not exhaustive) are as illustrated below alongwith the request to review all the other service books on the similar lines :-

Sl. No.	Name of the official, Designation	Declaration			Nomination			1 st pg	2 nd pg	St art	This unit	Yr ly	D o B	Service verification not done after										
		Oath of allegiance	Home-town	Details of family	Self-particulars	GPF	DCRG / Gratuity								Pension	UTEGIS								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	
1	Sh. Veer Singh, LVD	X											X											
2	Sh. Ranbir Singh, Lascar	X			X								X											
3	Sh. Shyambir, Sweeper	X											X											
4	Sh. Virender Singh, Peon		X																					01.04.97 to 31.03.98 and 01.09.98 to 31.08.99
5	Sh. Piyush Ranjan, LDC	X											X	X										01.01.07 to 31.12.08
6	Sh. Deen Dayal, Chowkidar	X			X	X	X						X	X										
7	Sh. Rahul Kumar, LDC	X			X	X	X						X	X										
8	Sh Jagdish Singh Tokas, UDC	X											X	X										
9	Sh. D.V.Lakshmi, UDC	X																						25.07.08 to 31.12.08
10	Sh. Amlt Kumar Gupta, LDC						X						X	X										19.01.07 to 28.02.09

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4. Some observations in general :-

S. No	Particulars
1	<p>Personal files -</p> <p>(a) Some were not having the correspondences filed in chronological order.</p> <p>(b) Some were not having the copies of the office-orders concerned the major official event of the Government servant.</p> <p>(c) Some were not having page numbering of all the pages filed.</p> <p>(d) Some were not having pages stacked properly.</p> <p>(e) Some were having correspondences/documents, which were not diarized, in the office.</p> <p>(f) Some were having correspondences/documents, which were not marked by the competent authority for the action to be taken on it.</p> <p>The points may be taken care in future for meaningful and better management of personal files.</p>
2	<p>All correspondences from respective personal files only - It may be ensured that every event in the service tenure of the Government servant's must be dealt/ originate from their respective personal files only and not from separate subject-related files. Adverse impact of this practice is that linking of various entries in service book becomes very difficult. Hence, necessary corrective action may be taken in this regard in future.</p>
3	<p>Reattestation of particulars - Particulars recorded on the 1st page of the service-book are required to be reattested after every five years.</p>
4	<p>Important order - Important documents like promotion, ACP-upgradation, Pay-fixation, regularization, ante-dating, option-letters, promotion orders, etc. were not found pasted in many service books.</p>
5	<p>Annual Service Verification - As per GOIO(1) under Rule SR-202 as well as Rule 257(1) of GFR 2005 - Service Books maintained in the establishment should be verified every year by the HOO and a certificate to that effect shall be recorded in the Service Books. But it was noticed in most of the Service Books maintained by the unit that said service verifications were not conducted annually.</p>
6	<p>Incomplete pay-scale - Pay-scales recorded in most of the service books were mentioned in abbreviated form, which is irregular. Elucidate reasons.</p>
7	<p>No GPF Account numbers - It mandatory to record the allotted GPF number of the official on the 1st page of his service book. But in some of the cases, such GPF numbers were not found recorded, which is irregular.</p>
8	<p>Non-mentioning of effective date - In many cases it was noticed that the date of event (i.e., the w.e.f date) has not been explicitly mentioned alongwith the details of the occurrence of the event. Hence, necessary corrective action may be taken in this regard in future.</p>
9	<p>Incomplete orders - Relevant orders of the competent authority affecting the pay-fixation of the official's (due to promotion/ACP/senior-scale/etc) were not found pasted in most of the service books nor were those remarks found supported with any cross-referring page numbers of such orders being placed in their personal files, which is an irregular practice. Alternatively, these orders were searched in their personal files and audit had to put-in time consuming efforts in literally scan through all the pages in the personal files to locate the relevant orders - some were found and other's were not found in most cases. In the absence of these vital & cross-referring letters in the respective personal files, the pay-fixation recorded in the service book could not be verified. Reasons for non-pasting of such important documents in their respective service books and also non-recording of the relevant personal files page numbers while recording it in their respective service books needs to be elucidated.</p>

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S. No	Particulars
10	Fresh documents – It was also noticed that the nomination papers in respect of GPF, DCRG and UTEGIS of many of the employees were dating back to their date-of-joining in government service. Hence, it is suggested that nomination papers of all the officials may also be obtained afresh and affixed in their respective service books.
11	Undated signature by the competent authority (under his/her official seal) / dealing assistant / Government Servant concerned – Most importantly, it was noticed that the signature of the competent authority / dealing assistant were found undated. This is an incorrect practice and it hinders the audit to ascertain/link the sequence-of-events chronologically. Hence necessary corrective measure may be taken, in future.
12	10% Service Book securitization by HOO – As per GOID(1) and GOIO(4) under Rule SR-199 – The HOO should scrutinize atleast 10% of these documents (Service Books and Leave Account) and initial the same in token of having done so – (where HOO had delegated powers to a subordinate Gazetted Officer under him to attest entries in Service Books). But no such action seems to have been taken in the unit.
13	FORM No.13 of UTEGIS – As per GOIO(8) under Rule SR-199 – Form No.13 of CGEGIS (i.e., UTEGIS) should be kept in the Service Books of all the officials. But it was noticed in most of the Service Books maintained by the unit that the said form was not available.
14	Duplicate copy of Service Books – As per Rule 257(2) of GFR 2005 – The Service Book of a Government servant shall be maintained in duplicate. First copy shall be retained and maintained by the HOO and the second copy should be given to the Government servant for safe custody. Further, Rule 257(3) and Rule 257(4) entailing the aforesaid subject should also be followed. Kindly certify whether the said rule had been adhered to or not. ...

(TAN) PARA – 04 : Cash Security / Fidelity Bond of Cashier & Store-keeper (Audit period 1997-08 --- Reference Audit Memo no.1 dated 25.03.09)

As per Rule 275 of GFR, 2005 – every Government servant, whether Gazetted or non-Gazetted, who is entrusted with the custody of cash or stores shall be required to furnish security.

Further, as per Rule 275(3) of GFR, 2005 – 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 a fidelity bond, the security bond should in FORM GFR-31.

Whereas, it was ascertained from the office that Cash Security/Fidelity bond documents for the audit period have not been obtained/furnished by the Cashier as well as Store-keeper, which is irregular and in gross violation with the General Financial Rules.

Reasons for non-adherence to the aforesaid rules may be elucidated to audit and necessary corrective steps may be taken now and shown to audit.

(TAN) PARA – 06 : Acquittance Roll Register

(Audit period 1997-08 --- Reference Audit Memo no.3 dated 02.04.09)

During test-check, following irregularities were noticed in the Acquittance Roll Registers :-

1. **No page counting certificate** – The mandatory page counting certificate not recorded in the registers (both) alongwith the date since the register was brought in-use was not mentioned, which is irregular.
2. **Undated signatures** – Undated signatures were obtained/put by the recipients as well as the DDO, which is irregular.
3. **Cutting & Overwritings** – Unattested cutting and overwriting were also noticed, which is irregular.
4. **Uncertified disbursements** – DDO had not certified the following disbursements for its correctness, which is irregular :-

S.No	Bill no.	Bill date
1	PB-30	20.07.04
2	PB-31	20.07.04
3	PB-35	05.08.04
4	PB-55	08.10.04
5	PB-57	19.10.04
6	PB-73	02.12.04
7	PB-74	02.12.04
8	PB-84	27.12.04

5. **Torn condition** – Register (prior to 08.12.03) is in torn and mutilated condition, which is irregular.
6. **Missing pages** – 1st two pages of the register (prior to 08.12.03) were missing, which is irregular.

Reasons for contraventions of rules may be explained. Necessary corrective action may be taken now, under intimation to audit.

(TAN) PARA – 07 : Pay Bill Registers (GAR-17)

(Audit period 1997-08 --- Reference Audit Memo no.4 dated 02.04.09)

During test-check, following irregularities were noticed in the PBRs :-

1. **Register unchecked** – Entries in the PBR, after page 87, have not been checked and initialed by the DDO for its correctness, which is irregular.
2. **Cutting & Overwritings** – Unattested cutting and overwriting were also noticed, which is irregular.
3. **No vertical totals** – Veridical totals have not been done and initialed by the competent authority as correct. Needful may be done and shown to audit, which is irregular.
4. **Unattested GAR-18 entries** – GAR-18 (Abstract of the paybills) were not found attested by the DDO for its correctness, after Jan'02, which is irregular.
5. **Disbursement without attendance certificate** – Sh.Rahul Kumar, LDC is working in diverted capacity in the Office of Leader-of-Opposition, GNCTD w.e.f. 28.01.08. Pay & allowances are being disbursed to him without obtaining any attendance certificate from his office where he is physically working, which is irregular. Further, in the absence of such vital certificate, his leave account is also not debited and credited with appropriate leaves of kind due/taken. Reasons for non-obtaining of such mandatory attendance certificate needs elucidations.

(TAN) PARA – 05 : Bill Register (GAR-9)

(Audit period 1997-08 --- Reference Audit Memo no.2 dated 25.03.09)

1. **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 2006-07, bill no.130 to 160 were not signed by the DDO. Similarly, during 2007-08 bill no.140 to 190 were not signed 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 a fraud cannot be ruled out. Elucidate reasons.
2. **Blank Col-5, 6, 7, 8 & 9** – Col-5, 6, 7, 8 & 9 should be completed under the sign of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of many FY's, which is irregular.
3. **Blank Col-10, 11 & 12** – Col No. 10, 11 & 12 of the bill register indicate the cheque no/date received against the bill presented to the PAO and which must be attested by the DDO at the time of making necessary entry into the Cash Book. But the same were found blank, which is highly irregular. For example, no details of cheques received from PAO during the FY 2007-08 (Bill no.1 to 190) have been given. Reasons for not filling-up the complete information in respective columns and signing against blank columns by DDO may be explained to audit.
4. **Blank Col-13, 14 & 15** – Col-13,14 & 15 meant to keep a check and avoid the possibility of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. **Month-end Summary not prepared** – Closing certificate, at the end of the month – indicating the number of bills presented the PAO during the month, bills against which cheques received and the bills pending with the PAO, not recorded in the register for any month. An abstract on the following lines may be prepared in future :-

(a) Opening balance of bills, as on 01-MM-YY	- xxx
(b) Bills received during the month	- xxx
(c) Total bills, as on 31-MM-YY	- xxx
(d) Bills passed by PAO during the month	- xxx
(e) Balance bills at the close of month	- xxx
6. **No closing certificate** – Year-closing certificate culminating the financial year has not been recorded in the Bill Register for any FY, which is irregular.
7. **Cuttings & Overwritings** – Numerous cutting/overwriting and cancellation of bills were also noticed in many of the Bill Registers, which is irregular. Further, these cuttings and overwriting were also not attested by the DDO, which is highly irregular.
8. **Bill-cancellations** – Numerous unattested cancellations of bills noticed in many of the Bill Registers, which is irregular.
9. **Torn register** – The register is in torn condition. Kindly get it mended.

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(TAN) PARA – 08 : Liveries

(Audit period 1997-08 --- Reference Audit Memo no.11 dated 17.04.09)

Irregular issue of Jersey – As per rule, two Jersey but during test-check, it was noticed that the unit had issued two in every two years, which is irregular. The same may be issued as per rules in future.

(TAN) PARA – 09 : Service Postage Stamp records

(Audit period 1997-08 --- Reference Audit Memo no.18 dated 24.04.09)

The unit has been drawing money from the Govt account of purchase of Postal Stamps. The details of amount drawn from the PAO during the last 4 years was as under –

S.No	Year	Bill No/Date	Amount	Cheque No
1	2004-05	CB-45 dt.03.09.04	1000/-	337906
2		CB-99	2000/-	792719
3	2005-06	CB-41 dt.06.09.05	4000/-	634671
4	2006-07	CB-42 dt.01.08.06	2000/-	414501
5	2007-08	CB-24 dt.06.06.07	2000/-	073740
6		CB-48 dt.01.08.07	1000/	414533
7		CB-114 dt.27.11.07	1000/-	414542
8		CB-132 dt.16.11.08	154/-	692892
9		CB-150 dt.05.02.-08	2000/-	233216

On scrutiny of records pertaining to Postal Stamps, the following observations are made-

1. No records of stamps used on daily basis have been maintained upto the period Dec-2004.
2. Records maintained during the period from Jan-2005 to Feb-2007 was incomplete.
3. Record of stamps consumed on daily basis not maintained.
4. DDO has never verified the stamps in hand at the close of each month.
5. Under the circumstances, misuse of Postal of stamps cannot be ruled out. Proper record of stamps drawn from Govt. account be maintained and shown to next audit.

(TAN) PARA – 10 : Stock Registers

(Audit period 1997-08 --- Reference Audit Memo no.06 dated 02.04.09)

During test-check, following irregularities were noticed in the Stock Register :-

1. **No page counting** – Mandatory page counting certificate has not been recorded on the stock registers, which is irregular.
2. **Unattested entries** – In many cases, neither the stock-receipt-entries nor the stock-issue-entries were found unattested by the competent authority, which is irregular.
3. **Multiple entries** – In many cases, more than one item recorded in one page, which is irregular.
4. **Improper Non-consumable Stock Registers** – Contrary to Rule 190(2)(i) of GFR 2005, the fixed assets such as plant, machinery, equipment, furniture, fixtures, etc. have not been maintained in the Form GFR-40, which is irregular. Needful may be done and shown to audit.
5. **Improper Consumable Stock Registers** Contrary to Rule 190(2)(ii) of GFR 2005, the consumables such as office stationery, chemicals, maintenance spare parts, etc. have not been maintained in the Form GFR-41, which is irregular. Needful may be done and shown to audit.

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6. **Physical verification of stock not done** – Contrary to GFR rules, the yearly physical verification of stock, which was to be carried-out atleast once in every year, has not been undertaken and certificate thereafter has also not been recorded in the stock registers, which is irregular.
7. **Stock quality and quantity certificate not recorded properly** – Contrary to Rule 187(2) of GFR 2005 and Rule 102 of CGA(R&P) Rules 1983, the stock entry certificate recorded in most of the GAR-29 bills does not certifies anything about the count, measurement or weight and subjected visual inspection at the time of the receipt of stores including certificate regarding correctness of quantities received ; quality to be as per specifications and certificate of regarding no damage or deficiency in the materials received, which is irregular. Reasons for the same may be elucidated.
8. **Irregular consumption/issue details** – It was noticed that details of the items issued, i.e., issued-date, issued-quantity, issued-person's-name, issued-person's-signature, etc. were not found specifically recorded in the stock registers. Items as soon as received in stores are shown issued in full on the same day and the balance is shown as NIL, which is incorrect and highly irregular.
9. **Value-of-item not recorded** – Value-of-permanent-nature-items / specification-of-item purchased were recorded, which is irregular as subsequent cost for condemnation or recoverable amount in case of loss or intentional damage of items can not be made correctly.
10. **Incorrect stock entries of calculators** – L-27/Pg-303 – Between the period of 01.11.06 to 18.04.08, four calculators were purchased but the said stock register balance is shown as NIL, which is irregular. Calculator being a non-consumable item cannot be shown as NIL without expiry of its life period. Hence, the stock balance of the calculators may be verified otherwise he cost of the missing calculators may be recovered from the store-keeper, after due verification, under intimation to audit.
11. **Unjustified consumption of stationeries** – Following is the reproduction of the stock register entries of computer paper :-

S.No	Agency name	Bill no.	Bill date	Quantity received & issued
1	M/s Sarna Graphic & Traders	327	30.01.08	12 reams
2	M/s Sarna Graphic & Traders	333	05.02.08	3 reams
3	M/s Sarna Graphic & Traders	370	25.02.08	3 reams
4	M/s Sarna Graphic & Traders	375	28.02.08	5 reams
5	M/s Sarna Graphic & Traders	410	20.03.08	15 reams
6	M/s Sarna Graphic & Traders	410	20.03.08	5 reams
7	M/s Sarna Graphic & Traders	413	24.03.08	2 reams
				45 reams

Consumption of 45 reams in less than two months is abnormal and on very high side. The same may be justified otherwise the expenditure incurred on the aforesaid purchased may be got regularized from the competent authority at Directorate-level.

12. **Non-production of records** – Following records were not made available to audit despite repeated reminders :-
- (a) **Rest stock register** – Stock registers other than the stock register bearing no.L-27.
 - (b) **Issue-Register/Indent-files** – Issue-Register / Indent-files relating to the prior permission of the competent authority for issuance of stores
 - (c) **Condemnation records** – Condemnation records of unserviceable stores items, which have already completed their full life period.

Non-production of the aforesaid records shows that either the record is not being maintained at all or the production of the same has been purposely avoided. Non-production of records is a severe matter and therefore if any irregularities/ discrepancies are found in the records not produced to audit, at any stage by any agency, the whole responsibility will lie on the concerned HoO.

⇒ **Other cases may also be reviewed on the aforesaid lines.**

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(TAN) PARA – 11 : Irregularities in the camp expenditure – CATC 2007
(Audit period 1997-08 — Reference Audit Memo no.08 dated 02.04.09)

2007-08 / Bill No.CB-78 dated 01.10.07 for Rs.6804/- – Reimbursement was made of the amount expended on Combined Annual Training Camp (CATC) 2007 held at Dehradun from the period 22.05.07 to 02.06.07 (12 days ; Total 13 students).

In this connection following irregularities were noticed during test-check :-

1. **Diet charges** – (a) Rice-200Kg-Rs.2600/- ; (b) Atta-200Kg-Rs.2000/- and (c) Papad-5Kg-Rs.400/- was purchased from M/s Aggarwal Traders,132, Shiv Puri,Delhi.In this connection :-
 - (a) It may be clarified that the aforesaid purchases have been made after taking into account the prescribed diet-scale of the NCC cadets. Justifications may be made alongwith the calculation-sheet based on the NCC Manual in this regard.
 - (b) Reason for non-recording of stock-entry of items purchased on the bill may be made.
 - (c) Stock entry, if made, may be shown to audit.
 - (d) Reason for accepting vendors-bill without his signatures on it may be made.
 - (e) Acknowledgement of the vendor certifying the receipt of payment against his bill not found enclosed with the bill

2. **Taxi charges** – An amount of Rs.300/- was paid to M/s Mussoorie Taxi-Car Association against their bill no.530 dated 30.05.07 on account of hiring of taxi for a trip from Mussoorie to ITM & back by Sh.Prame Singh. In this connection :-
 - (a) Reasons for hiring taxi from Mussoorie to ITM & back may be justified when the camp was held in Dehradun.
 - (b) Reasons for non-utilization of the camp-vehicle, i.e., Maruti-Gypsy, etc. instead of hiring local taxi also need to be elucidated.
 - (c) Official capacity of Sh.Prame Singh be clarified in the matter.
 - (d) In case the trip is found to be made on personal account, the expenditure of Rs.300/- need to be recovered from the defaulting official who allowed the payment, after due verification, under intimation to audit.

13. **Petrol entry** – An amount of Rs.729/- was paid to M/s Star Motors, Dehradun on account of purchase of diesel for vehicle bearing no.90D-85060W. Whereas on cross-checking of the car-dairy and log-book of the said vehicle, no entry of purchases made was found recorded. Hence, recovery of Rs.729/- may be made from the defaulting official who allowed the payment, after due verification, under intimation to audit.

Annexure-1 / Para-4

(Audit period 1997-08 — Reference Audit Memo no.10 (Revised) dated 22.04.09)

Taxable honorarium/Rank-pay paid to ANOs

S. No	Year	Bill No	Bill Dated	Bill Amt	Name & designation of the official	Name of the parent institution	Hon'm / Rank-Pay
1	2	3	4	5	6	7	8
1	2005-06	136	30.03.06	55420	Sh.AK Mishra, I/O	GBSSS, Fatehpur Beri	2520
2	2005-06	137	30.03.06	42770	Sh.AK Mishra, I/O	GBSSS, Fatehpur Beri	7200
3	2004-05	130	29.03.05	168080	Sh.Akhilesh Kumar Mishra, I/O	GBSSS, Fatehpur Beri	10080
4	2006-07	153	30.03.07	24320	Sh.Akhilesh Kumar Mishra, I/O	GBSSS, Fatehpur Beri	3360
5	2004-05	130	29.03.05	168080	Sh.Ali Akhtar, II/O	GBSSS, Defence Colony	9480
6	2005-06	98	18.01.06	1419	Sh.Ali Akhtar, II/O	GBSSS, Defence Colony	1419
7	2005-06	138	30.03.06	21960	Sh.Ali Akhtar, II/O	GBSSS, Defence Colony	9000
8	2004-05	130	29.03.05	168080	Sh.Anil Kumar, III/O	GBSSS, Ghitorni	8880
9	2005-06	136	30.03.06	55420	Sh.Anil Kumar, III/O	GBSSS, Ghitorni	7000
10	2005-06	139	30.03.06	23751	Sh.Anil Kumar, III/O	GBSSS, Ghitorni	1400
11	2006-07	152	30.03.07	34960	Sh.Anil Kumar, III/O	GBSSS, Ghitorni	2960
12	2004-05	130	29.03.05	168080	Sh.Anil Sharma, II nd Lieutenant	Shaeed Bhagat Singh College	10080
13	2005-06	84	09.12.05	10080	Sh.Anil Sharma, II nd Lieutenant	Shaeed Bhagat Singh College	10080
14	2004-05	130	29.03.05	168080	Sh.BD Sharma, Chief Officer	SHKGSBV, Lajpat Nagar	10680
15	2006-07	155	13.03.07	5910	Sh.Dashrath Kumar, ---	SVBPSBV, Tukhlabad Extn	5910
16	2004-05	130	29.03.05	168080	Sh.Dharam Vir Singh, II/O	GBSSS No.2, Dr Ambedkar Nagar	9480
17	2005-06	136	30.03.06	55420	Sh.Dharam Vir Singh, II/O	GBSSS No.2, Dr Ambedkar Nagar	1500
18	2005-06	137	30.03.06	42770	Sh.Dharamvir Singh, II/O	GBSSS No.2, Dr Ambedkar Nagar	7500
19	2006-07	153	30.03.07	24320	Sh.Dharamvir Singh, II/O	GBSSS No.2, Dr Ambedkar Nagar	3160
20	2004-05	130	29.03.05	168080	Sh.Harvir Singh, II/O	GBSSS, Rly Col, Tukhlabad	4800
21	2004-05	130	29.03.05	168080	Sh.Jagdish Ram, II/O	GBSSS, 'G' Block, Kalkaji	9480
22	2005-06	136	30.03.06	55420	Sh.Jagdish Ram, II/O	GBSSS, 'G' Block, Kalkaji	9000
23	2006-07	154	30.03.07	3160	Sh.Jagdish Ram, II/O	GBSSS, G-Block, Kalkaji	3160
24	2007-08	125	04.01.08	6990	Sh.Jagdish Ram, II/O	GBSSS, G-Block, Kalkaji	6320
25	2004-05	130	29.03.05	168080	Sh.Jagveer Singh, III/O	GBSSS, DDA Flat, Kalkaji	8880
26	2005-06	139	30.03.06	23751	Sh.Jagvir Singh, III/O	GBSSS, DDA Flat, Kalkaji	7294
27	2004-05	130	29.03.05	168080	Sh.Kallu Ram, II/O	GBSSS No.1, Sec-4, Dr Amb.Ngr	9480
28	2005-06	137	30.03.06	42770	Sh.Kallu Ram, II/O	GBSSS No.1, Sec-4, Dr Amb.Ngr	3750
29	2004-05	130	29.03.05	168080	Sh.KM Rubella, I/O	RSBV, Patparganj	10080
30	2005-06	136	30.03.06	55420	Sh.KM Rubella, I/O	RSBV, Patparganj	9600
31	2006-07	151	30.03.07	22560	Sh.KM Rubella, I/O	RSBV, Patparganj	10080
32	2004-05	130	29.03.05	168080	Sh.Man Singh, Capitan	Desh Bandhu College	12480
33	2005-06	138	30.03.06	21960	Sh.Man Singh, Capitan	Desh Bandhu College	12000
34	2006-07	151	30.03.07	22560	Sh.Man Singh, Captain	Desh Bandhu College	12480
35	2004-05	130	29.03.05	168080	Sh.MS Chauhan, III/O	RKGSBV, Madanpur Khadar	8880
36	2005-06	139	30.03.06	23751	Sh.MS Chauhan, III/O	RKGSBV, Madanpur Khadar	8400
37	2006-07	152	30.03.07	34960	Sh.MS Chauhan, III/O	RKGSBV, Madanpur Khadar	5920
38	2006-07	152	30.03.07	34960	Sh.MS Chauhan, III/O	RKGSBV, Madanpur Khadar	2960
39	2006-07	153	30.03.07	24320	Sh.Nisar Ahmed Khan, III/O	GBSSS, Badarpur no.1	2960
40	1999-00	153	31.03.00	5977	Sh.NU Khan, Captain	Jama Milia Islamia University	2700
41	2004-05	130	29.03.05	168080	Sh.NU Khan, Major	Jama Milia Islamia University	3680
42	2005-06	136	30.03.06	55420	Sh.NU Khan, Major	Jama Milia Islamia University	13200
43	2006-07	153	30.03.07	24320	Sh.NU Khan, Major	Jama Milia Islamia University	4560
44	2004-05	130	29.03.05	168080	Sh.Pawan Kumar, Care-taker	SV, INA Colony	800
45	2004-05	130	29.03.05	168080	Sh.Pawan Kumar, Care-taker	SV, INA Colony	1600
46	2005-06	136	30.03.06	55420	Sh.RD Sharma, Chief Officer	SHKGSBV, Lajpat Nagar	10200
47	2006-07	153	30.03.07	24320	Sh.RD Sharma, Chief Officer	SHKGSBV, Lajpat Nagar	3560

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S. No	Year	Bill No	Bill Dated	Bill Amt	Name & designation of the official	Name of the parent institution	Hon'm / Rank-Pay
1	2	3	4	5	6	7	8
48	2006-07	153	30.03.07	24320	Sh.Rishipal Singh Tomer, Chief Officer	GBSSS, DDA Flat Kalkaji	3560
49	2005-06	139	30.03.06	23751	Sh.S M Prashar, Lieutenant	GB Pant Polytechnic, Okhla	1800
50	2004-05	130	29.03.05	168080	Sh.Sharad Chandra, II/O	GBSSS, Hari Nagar, Ashram	9480
51	2005-06	137	30.03.06	42770	Sh.Sharad Chandra, II/O	GBSSS, Hari Nagar, Ashram	7500
52	2005-06	139	30.03.06	23751	Sh.Sharad Chandra, II/O	GBSSS, Hari Nagar, Ashram	1500
53	2006-07	153	30.03.07	24320	Sh.Sharad Chandra, II/O	GBSSS, Hari Nagar, Ashram	3160
54	2005-06	97	18.01.06	11280	Sh.Shyam Mohan Prashar, Lieutenant	GB Pant Polytechnic, Okhla	11280
55	2006-07	152	30.03.07	34960	Sh.Shyam Mohan Prashar, Lieutenant	GB Pant Polytechnic, Okhla	4080
56	2007-08	180	25.03.08	21520	Sh.Shyam Mohan Prashar, Lieutenant	GB Pant Polytechnic, Okhla	3760
57	2004-05	130	29.03.05	168080	Sh.Singh Raj Singh, III/O	ATRKS, Chattarpur	8880
58	2006-07	152	30.03.07	34960	Sh.Singh Raj Singh, III/O	ATBV, Chattarpur	2960
59	2007-08	180	25.03.08	21520	Sh.Singh Raj Singh, III/O	ATBV, Chattarpur	17760
60	2005-06	137	30.03.06	42770	Sh.SM Prashar, Lieutenant	GB Pant Polytechnic, Okhla	9000
61	2004-05	130	29.03.05	168080	Sh.Subhash Chander Manocha, Capt	ITI, Malviya Nagar	12480
62	2004-05	129	29.03.05	8880	Sh.VD Sharma, III/O	GCo-edSSS, Sec-5, RK Puram	8880
63	2005-06	137	30.03.06	42770	Sh.VD Sharma, III/O	GCo-edSSS, Sec-5, RK Puram	5630
64	2005-06	139	30.03.06	23751	Sh.VD Sharma, III/O	GCo-edSSS, Sec-5, RK Puram	2100
65	2006-07	152	30.03.07	34960	Sh.VD Sharma, III/O	GCo-edSSS, Sec-5, RK Puram	5920
66	2006-07	152	30.03.07	34960	Sh.VD Sharma, III/O	GCo-edSSS, Sec-5, RK Puram	2960
67	2007-08	125	04.01.08	6990	Sh.VD Sharma, III/O	GCo-edSSS, Sec-5, RK Puram	670
G-Total =							443361

- Note -** (a) Names of the ANOs, their institutions and amounts have been taken from the bill - as was legible. In case of any corrections, the same may be made and shown to next audit (with documentary proof).
- (b) Since only a few cases are illustrated in the above table, all the other cases of payments may be ascertained and included with the aforesaid amount and processed further.

Annexure-2 / Para-5

(Audit period 1997-08 — Reference Audit Memo no.15 dated 22.04.09)

Irregularities in the Washing allowance bills

S. No	Year	GAR-29			Name of the parent institution	Washing allow-ances claimed from PAO
		Bill No	Bill Dated	Bill Amt		
1	2	3	4	5	6	7
1	2004-05	132	29.03.05	16000	(Details not given)	16000
2	2004-05	125	28.03.05	142820	ATRSV, Chattarpur	8000
3	2005-06	135	30.03.06	119801	ATRSV, Chattarpur	6000
4	2006-07	159	30.03.07	209166	ATRSV, Chattarpur	4000
5	2006-09	104	10.01.07	143692	ATRSV, Chattarpur	4000
6	2004-05	125	28.03.05	142820	Desh Bandhu College	9600
7	2005-06	135	30.03.06	119801	Desh Bandhu College	6400
8	2006-07	160	30.03.07	102734	Desh Bandhu College	4740
9	2006-09	104	10.01.07	143692	Desh Bandhu College	4860
10	2007-08	168	05.03.08	114809	Desh Bandhu College	9370
11	2005-06	73	24.11.05	41868	GB Pant Polytechnic, Okhla	6990
12	2005-06	135	30.03.06	119801	GB Pant Polytechnic, Okhla	5240
13	2006-07	159	30.03.07	209166	GB Pant Polytechnic, Okhla	4230
14	2006-09	95	12.12.06	252351	GB Pant Polytechnic, Okhla	4800
15	2006-09	104	10.01.07	143692	GB Pant Polytechnic, Okhla	3180
16	2007-08	168	05.03.08	114809	GB Pant Polytechnic, Okhla	6910
17	2005-06	133	30.03.06	429257	GBSSS No.2, Dr Ambedkar Nagar	5970
18	2005-06	133	30.03.06	429257	GBSSS No.2, Dr Ambedkar Nagar	5940
19	2006-07	159	30.03.07	209166	GBSSS No.2, Dr Ambedkar Nagar	3890
20	2006-09	95	12.12.06	252351	GBSSS No.2, Dr Ambedkar Nagar	4000
21	2004-05	125	28.03.05	142820	GBSSS, Badarpur	8000
22	2005-06	133	30.03.06	429257	GBSSS, Badarpur	6000
23	2006-07	105	10.01.07	26332	GBSSS, Badarpur	4000
24	2006-07	159	30.03.07	209166	GBSSS, Badarpur	4000
25	2004-05	125	28.03.05	142820	GBSSS, DDA Flats, Kalkaji	8000
26	2005-06	133	30.03.06	429257	GBSSS, DDA Flats, Kalkaji	6000
27	2006-07	159	30.03.07	209166	GBSSS, DDA Flats, Kalkaji	4000
28	2006-09	95	12.12.06	252351	GBSSS, DDA Flats, Kalkaji	4000
29	2004-05	125	28.03.05	142820	GBSSS, Defence Colony	8000
30	2005-06	135	30.03.06	119801	GBSSS, Defence Colony	6000
31	2006-07	159	30.03.07	209166	GBSSS, Deoli	7000
32	2007-08	168	05.03.08	114809	GBSSS, Deoli	8000
33	2004-05	125	28.03.05	142820	GBSSS, Fatehpuri	8000
34	2005-06	133	30.03.06	429257	GBSSS, Fatehpuri	6000
35	2006-07	159	30.03.07	209166	GBSSS, Fatehpuri	4000
36	2006-09	95	12.12.06	252351	GBSSS, Fatehpuri	4000
37	2004-05	125	28.03.05	142820	GBSSS, G-Block, Kalkaji	8000
38	2005-06	133	30.03.06	429257	GBSSS, G-Block, Kalkaji	6000
39	2006-07	158	30.03.07	13018	GBSSS, G-Block, Kalkaji	4000
40	2006-09	104	10.01.07	143692	GBSSS, G-Block, Kalkaji	4000
41	2007-08	173	24.03.08	65604	GBSSS, G-Block, Kalkaji	3000
42	2004-05	125	28.03.05	142820	GBSSS, Ghitroni	6950
43	2005-06	133	30.03.06	429257	GBSSS, Ghitroni	5000
44	2006-07	160	30.03.07	102734	GBSSS, Ghitroni	3120

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S. No	Year	GAR-29			Name of the parent institution	Washing allowances claimed from PAO
		Bill No	Bill Dated	Bill Amt		
1	2	3	4	5	6	7
45	2006-09	95	12.12.06	252351	GBSSS, Ghitroni	3980
46	2004-05	125	28.03.05	142820	GBSSS, Hari Nagar, Ashram	7880
47	2005-06	133	30.03.06	429257	GBSSS, Hari Nagar, Ashram	6890
48	2006-07	159	30.03.07	209166	GBSSS, Hari Nagar, Ashram	3790
49	2008-09	95	12.12.06	252351	GBSSS, Hari Nagar, Ashram	3990
50	2004-05	125	28.03.05	142820	GBSSS, Madangir No.1	7760
51	2004-05	125	28.03.05	142820	GBSSS, Madangir No.2	7650
52	2006-07	160	30.03.07	102734	GBSSS, No.1, Dr Ambedkar Nagar	3790
53	2006-09	95	12.12.06	252351	GBSSS, No.1, Dr Ambedkar Nagar	3990
54	2004-05	125	28.03.05	142820	GBSSS, Railway Colony, Tukhlab'd	6660
55	2005-06	133	30.03.06	429257	GBSSS, Railway Colony, Tukhlab'd	4450
56	2006-07	159	30.03.07	209166	GBSSS, Railway Colony, Tukhlab'd	3690
57	2006-09	95	12.12.06	252351	GBSSS, Railway Colony, Tukhlab'd	3840
58	2006-07	143	30.03.07	16894	GBSSS, Rajokri	1750
59	2007-08	168	05.03.08	114809	GBSSS, Rajokri	2830
60	2005-06	133	30.03.06	429257	GBSSS, Sec-5, RK Puram	5000
61	2005-06	134	30.03.06	29388	GBSSS, Sec-5, RK Puram	1000
62	2006-07	159	30.03.07	209166	GBSSS, Sec-5, RK Puram	4000
63	2006-09	104	10.01.07	143692	GBSSS, Sec-5, RK Puram	4000
64	2004-05	125	28.03.05	142820	ITI Malviya Nagar	2190
65	2004-05	125	28.03.05	142820	Jama Milia Islamia University	9600
66	2005-06	73	24.11.05	41868	Jama Milia Islamia University	4050
67	2005-06	133	30.03.06	429257	Jama Milia Islamia University	6400
68	2006-07	159	30.03.07	209166	Jama Milia Islamia University	3200
69	2006-07	159	30.03.07	209166	RKGSBV, Madanpur Khadar	3900
70	2006-09	104	10.01.07	143692	RKGSBV, Madanpur Khadar	4000
71	2006-07	160	30.03.07	102734	RPVV, Tyagraj Nagar, Lodhi Road	2240
72	2006-09	95	12.12.06	252351	RPVV, Tyagraj Nagar, Lodhi Road	1890
73	2004-05	125	28.03.05	142820	RSBV, Patparganj	8000
74	2005-06	133	30.03.06	429257	RSBV, Patparganj	5000
75	2005-06	135	30.03.06	119801	RSBV, Patparganj	1000
76	2006-07	159	30.03.07	209166	RSBV, Patparganj	4000
77	2006-09	104	10.01.07	143692	RSBV, Patparganj	4000
78	2004-05	125	28.03.05	142820	SBV, Madanpur Khadar	8000
79	2005-06	133	30.03.06	429257	SBV, Madanpur Khadar	6000
80	2006-07	160	30.03.07	102734	Shaheed Bhagat Singh College	4830
81	2007-08	173	24.03.08	65604	Shaheed Bhagat Singh College	4230
82	2004-05	125	28.03.05	142820	SHKGSBV, Lajpat Nagar	8000
83	2005-06	133	30.03.06	429257	SHKGSBV, Lajpat Nagar	7000
84	2006-07	159	30.03.07	209166	SHKGSBV, Lajpat Nagar	3990
85	2006-09	95	12.12.06	252351	SHKGSBV, Lajpat Nagar	4000
86	2004-05	125	28.03.05	142820	Sri Aurobindo College	6650
87	2005-06	133	30.03.06	429257	Sri Aurobindo College	5730
88	2006-07	160	30.03.07	102734	Sri Aurobindo College	8800
89	2007-08	173	24.03.08	65604	Sri Aurobindo College	10430
90	2005-06	133	30.03.06	429257	SS Khalsa SSS, Lajpat Nagar	6000
91	2004-05	125	28.03.05	142820	SV, INA Colony	5880
92	2005-06	134	30.03.06	29388	SV, INA Colony	7000

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S. No	Year	GAR-29			Name of the parent institution	Washing allowances claimed from PAO
		Bill No	Bill Dated	Bill Amt		
1	2	3	4	5	6	7
93	2005-06	133	30.03.06	429257	SVBPGSBV, Tukhlabad Extension	6000
94	2005-06	135	30.03.06	119801	SVBPGSBV, Tukhlabad Extension	1000
95	2006-07	160	30.03.07	102734	SVBPGSBV, Tukhlabad Extension	4000
96	2006-09	95	12.12.06	252351	SVBPGSBV, Tukhlabad Extension	4000
					G-Total=	517147

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Annexure-3 / Para-6

(Audit period 1997-08 --- Reference Audit Memo no.16 dated 22.04.09)

Irregularities in the refreshment bills

S. No	Year	GAR-29			Name of the contractor	Name of the parent institution	Refreshment paid
		Bill No	Bill Dated	Bill Amt			
1	2	3	4	5	6	7	8
1	2004-05	129	29.03.05	45300	M/s Anand Enterprises	(No institution mentioned)	45300
2	2006-07	95	12.12.06	252351	M/s Brajwasi Sweet Centre	GBSSS, Devli	15504
3	2004-05	125	28.03.05	142820	M/s Chauhan Sweet Corner	SBV, Madanpur Khadar	24606
4	2005-06	133	30.03.06	429257	M/s Chauhan Sweet Corner	SBV, Madanpur Khadar	19176
5	2006-07	104	10.01.07	143692	M/s Chauhan Sweet Corner	RKGSBV, Madanpur Khadar	14646
6	2006-07	159	30.03.07	209166	M/s Chauhan Sweet Corner	RKGSBV, Madanpur Khadar	10776
7	2005-06	135	30.03.06	119801	M/s Gayatri Kumar	Shaheed Bhagat Singh College	8784
8	2006-07	104	10.01.07	143692	M/s Gayatri Kumar	Shaheed Bhagat Singh College	11268
9	2006-07	160	30.03.07	102734	M/s Gayatri Kumar	Shaheed Bhagat Singh College	12828
10	2004-05	125	28.03.05	142820	M/s General Supplier	GBSSS, Defence Colony	25470
11	2005-06	135	30.03.06	119801	M/s General Supplier	GBSSS, Defence Colony	19238
12	2006-07	159	30.03.07	209166	M/s Gyan Singh	GBSSS, Deoli	11796
13	2004-05	125	28.03.05	142820	M/s Jain Sweet & Restaurant	GBSSS, Railway Colony, Tukhlab'd	25988
14	2005-06	133	30.03.06	429257	M/s Jain Sweet & Restaurant	GBSSS, Railway Colony, Tukhlab'd	18420
15	2005-06	135	30.03.06	119801	M/s Jitendra Yadav	Desh Bandhu College	28440
16	2006-07	104	10.01.07	143692	M/s Jitendra Yadav	Desh Bandhu College	22100
17	2006-07	160	30.03.07	102734	M/s Jitendra Yadav	Desh Bandhu College	14808
18	2007-08	168	05.03.08	114809	M/s Jitendra Yadav	Desh Bandhu College	34471
19	2005-06	133	30.03.06	429257	M/s Joginder Singh	GBSSS No.2, Dr Ambedkar Nagar	19620
20	2005-06	133	30.03.06	429257	M/s Khan Parvez Khan	Jama Milia Islamia University	25632
21	2005-06	135	30.03.06	119801	M/s Khan Parvez Khan	GB Pant Polytechnic, Okhla	14952
22	2006-07	95	12.12.06	252351	M/s Khan Parvez Khan	GB Pant Polytechnic, Okhla	23345
23	2006-07	104	10.01.07	143692	M/s Khan Parvez Khan	GB Pant Polytechnic, Okhla	10884
24	2006-07	159	30.03.07	209166	M/s Khan Parvez Khan	Jama Milia Islamia University	10848
25	2006-07	159	30.03.07	209166	M/s Khan Parvez Khan	GB Pant Polytechnic, Okhla	8064
26	2007-08	168	05.03.08	114809	M/s Khan Parvez Khan	GB Pant Polytechnic, Okhla	18948
27	2006-07	95	12.12.06	252351	M/s Kusum	GBSSS, Fatehpuri	17256
28	2006-07	159	30.03.07	209166	M/s Kusum	GBSSS, Fatehpuri	8178
29	2004-05	125	28.03.05	142820	M/s KV Babu	Jama Milia Islamia University	34716
30	2005-06	73	24.11.05	41868	M/s KV Babu	GB Pant Polytechnic, Okhla	6990
31	2004-05	125	28.03.05	142820	M/s Lalit Kumar Gupta	SHKGSBV, Lajpat Nagar	27528
32	2005-06	133	30.03.06	429257	M/s Lalit Kumar Gupta	SHKGSBV, Lajpat Nagar	20912
33	2006-07	95	12.12.06	252351	M/s Lalit Kumar Gupta	SHKGSBV, Lajpat Nagar	17142
34	2006-07	159	30.03.07	209166	M/s Lalit Kumar Gupta	SHKGSBV, Lajpat Nagar	10470
35	2007-08	168	05.03.08	114809	M/s Madan Lal	GBSSS, Deoli	26456
36	2006-07	104	10.01.07	143692	M/s Mahender Pal	ATRSV, Chattarpur	17580
37	2006-07	159	30.03.07	209166	M/s Mahender Pal	ATRSV, Chattarpur	8178
38	2004-05	125	28.03.05	142820	M/s Mahender Pal	ATRSV, Chattarpur	22950
39	2005-06	135	30.03.06	119801	M/s Mahender Pal	ATRSV, Chattarpur	19496
40	2004-05	125	28.03.05	142820	M/s Manjul Ruhella	RSBV, Patparganj	25464
41	2005-06	133	30.03.06	429257	M/s Manjul Ruhella	RSBV, Patparganj	17304
42	2005-06	135	30.03.06	119801	M/s Manjul Ruhella	RSBV, Patparganj	2440
43	2006-07	104	10.01.07	143692	M/s Manjul Ruhella	RSBV, Patparganj	11544
44	2006-07	159	30.03.07	209166	M/s Manjul Ruhella	RSBV, Patparganj	16248
45	2004-05	125	28.03.05	142820	M/s MS Caters	Sri Aurobindo College	19356
46	2006-07	95	12.12.06	252351	M/s Mukesh Kumar	GBSSS, DDA Flats, Kalkaji	15942

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S. No	Year	GAR-29			Name of the contractor	Name of the parent institution	Refreshment paid
		Bill No	Bill Dated	Bill Amt			
1	2	3	4	5	6	7	8
97	2006-07	95	12.12.06	252351	M/s Vijay Kumar General Suppliers	GBSSS No.2, Dr Ambedkar Nagar	17328
98	2006-07	143	30.03.07	16894	M/s Vijay Yadav	GBSSS, Rajokri	16894
99	2005-06	133	30.03.06	429257	M/s Vishal	GBSSS, Hari Nagar, Ashram	17130
100	2006-07	95	12.12.06	252351	M/s Vishal	GBSSS, Hari Nagar, Ashram	10710
101	2006-07	159	30.03.07	209166	M/s Vishal	GBSSS, Hari Nagar, Ashram	11562
102	2004-05	125	28.03.05	142820	M/s Vishal Caters	GBSSS, Hari Nagar, Ashram	23184
						G-Total =	1763248

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Annexure-4 / Para-3(2)(a)

(Audit period 1997-08 --- Reference Audit Memo no.20 dated 27.04.09)

Irregularities in repair of RDC store items

Year	GAR-29 - Bill details			Particulars of items repaired	Qty repaired	Repair Rate per unit	Total cost of repair
	No	Date	Amount				
2004-05	44	03.09.04	229770	Anti supporting kit base	10	300	3000
2006-07	75	22.11.06	391965	Anti supporting kit base	10	420	4200
2005-06	85	15.12.05	268265	Base for kit & boards	10	350	3500
2006-07	75	22.11.06	391965	Bed cover	54	10	540
2005-06	85	15.12.05	268265	Bed side Jhaller	84	89.28571	7500
2006-07	75	22.11.06	391965	Bed side Jhaller	83	90.36145	7500
2004-05	44	03.09.04	229770	Black board	2	200	400
2004-05	44	03.09.04	229770	Board 6'x4' supporting pole and base	3	4166.667	12500
2005-06	85	15.12.05	268265	Board 6'x4' with steel and base	2	4750	9500
2004-05	78	08.12.04	89770	Brass hook for hanging	8	25	200
2004-05	44	03.09.04	229770	Brass hook for hanging	8	25	200
2005-06	85	15.12.05	268265	Brass hook for hanging	8	50	400
2006-07	75	22.11.06	391965	Brass hook for hanging	8	75	600
2004-05	44	03.09.04	229770	Brass pole for hanging	12	200	2400
2005-06	85	15.12.05	268265	Brass pole for hanging	12	233.3333	2800
2005-06	85	15.12.05	268265	Camper	1	500	500
2006-07	75	22.11.06	391965	Camper 10 ltrs	3	266.6667	800
2005-06	85	15.12.05	268265	Cane stick orderly	2	237.5	475
2006-07	75	22.11.06	391965	Carpet red - footing red	193	20	3860
2005-06	85	15.12.05	268265	Carpet red color for office	106	14.62264	1550
2004-05	44	03.09.04	229770	Cdr. Board	1	150	150
2005-06	85	15.12.05	268265	Chain securing for rifle	4	187.5	750
2005-06	85	15.12.05	268265	Clip Board / Card Board	70	17.14286	1200
2005-06	85	15.12.05	268265	Cloth stand hook	1	2500	2500
2006-07	75	22.11.06	391965	Cloth stand hook	1	3500	3500
2004-05	44	03.09.04	229770	Clothing stand Iron	1	500	500
2005-06	85	15.12.05	268265	Colored flag with pole	10	250	2500
2004-05	44	03.09.04	229770	Crome plated flower pot	???	???	8500
2005-06	85	15.12.05	268265	Crome plated flower pot	60	183.3333	11000
2006-07	75	22.11.06	391965	Crome plated flower pot	80	218.75	17500
2004-05	44	03.09.04	229770	Crow bar	4	125	500
2005-06	85	15.12.05	268265	Crow bar	4	137.5	550
2006-07	75	22.11.06	391965	Crow bar	4	162.5	650
2006-07	75	22.11.06	391965	Curtain grills	22	90.90909	2000
2004-05	44	03.09.04	229770	Curtain windows	60	33.33333	2000
2004-05	78	08.12.04	89770	Curtain windows	80	31.25	2500
2005-06	85	15.12.05	268265	Curtain windows	77	32.46753	2500
2004-05	44	03.09.04	229770	Decoration brass pole	20	200	4000
2004-05	78	08.12.04	89770	Decoration brass Pole	10	200	2000
2004-05	78	08.12.04	89770	Decorative board pole and base	2	4100	8200
2005-06	85	15.12.05	268265	Decorative brass pole	20	225	4500
2006-07	75	22.11.06	391965	Decorative brass pole	20	350	7000
2004-05	44	03.09.04	229770	Decorative chain	130	80	10400
2004-05	78	08.12.04	89770	Decorative chain	154	33.77	5200
2005-06	85	15.12.05	268265	Decorative chain	129.8	88.59784	11500
2006-07	75	22.11.06	391965	Decorative chain	129.8	105.9322	13750

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Year	GAR-29 - Bill details			Particulars of items repaired	Qty repaired	Repair Rate per unit	Total cost of repair
	No	Date	Amount				
2005-06	85	15.12.05	268265	Decorative plastic flower	84	17.85714	1500
2006-07	75	22.11.06	391965	Decorative plastic flower	59	47.45763	2800
2005-06	85	15.12.05	268265	Display Board	5	950	4750
2005-06	85	15.12.05	268265	Door curtain with rod	14	128.5714	1800
2005-06	85	15.12.05	268265	Door curtain with rod	6	100	600
2006-07	75	22.11.06	391965	Door curtain with rod	14	157.1429	2200
2005-06	85	15.12.05	268265	Doormat	12	100	1200
2005-06	85	15.12.05	268265	Doormat - Footmat rubber	3	80	240
2004-05	44	03.09.04	229770	Doormat Iron	1	100	100
2006-07	75	22.11.06	391965	Durmit with handle	1	250	250
2005-06	85	15.12.05	268265	Emblem - (Delhi) crome plate	2	3500	7000
2005-06	85	15.12.05	268265	Emblem - Delhi State	117	85.04274	9950
2005-06	85	15.12.05	268265	Emblem - Delhi State - crome	2	600	1200
2004-05	44	03.09.04	229770	Emblem - Delhi State Emblem	117	74.78632	8750
2004-05	44	03.09.04	229770	Emblem - Delhi State Emblem	2	450	900
2006-07	75	22.11.06	391965	Emblem - Delhi State Emblem	117	102.1368	11950
2006-07	75	22.11.06	391965	Emblem - Delhi State Emblem	2	2750	5500
2006-07	75	22.11.06	391965	Emblem - State Emblem Crome	3	4166.667	12500
2004-05	44	03.09.04	229770	Fire - MS steel stand	10	300	3000
2004-05	78	08.12.04	89770	Fire - MS steel stand	4	300	1200
2005-06	85	15.12.05	268265	Fire - MS steel stand fire	10	350	3500
2006-07	75	22.11.06	391965	Fire - MS steel stand fire	10	430	4300
2004-05	78	08.12.04	89770	Fire beater	2	75	150
2004-05	44	03.09.04	229770	Fire bucket	12	100	1200
2004-05	78	08.12.04	89770	Fire bucket	8	100	800
2006-07	75	22.11.06	391965	Fire bucket	6	275	1650
2004-05	44	03.09.04	229770	Fire extinguishers	9	500	4500
2005-06	85	15.12.05	268265	Fire extinguishers	4	625	2500
2006-07	75	22.11.06	391965	Fire extinguishers	5	560	2800
2004-05	78	08.12.04	89770	Fire Hook	2	100	200
2005-06	85	15.12.05	268265	Fire point beater	2	300	600
2006-07	75	22.11.06	391965	Fire point beater	2	350	700
2005-06	85	15.12.05	268265	Fire point bucket	12	112.5	1350
2005-06	85	15.12.05	268265	Fire point cover	2	4000	8000
2005-06	85	15.12.05	268265	Fire point hook	3	100	300
2006-07	75	22.11.06	391965	Fire point hook	2	200	400
2005-06	85	15.12.05	268265	Fire point side wall	2	1500	3000
2006-07	75	22.11.06	391965	Fire point side wall	2	1800	3600
2005-06	85	15.12.05	268265	Fire point stand	2	3450	6900
2006-07	75	22.11.06	391965	Fire point stand	3	4133.333	12400
2004-05	78	08.12.04	89770	Fire point stand pole	2	1350	2700
2004-05	44	03.09.04	229770	Fire point stand pole	4	1350	5400
2005-06	85	15.12.05	268265	Fire point stand pole	6	1550	9300
2006-07	75	22.11.06	391965	Fire point stand pole	6	1866.667	11200
2004-05	78	08.12.04	89770	Fire point stand steel	2	3000	6000
2004-05	44	03.09.04	229770	Fire point stand steel	3	3000	9000
2004-05	44	03.09.04	229770	Fire point steel wall	2	1500	3000
2004-05	44	03.09.04	229770	Fire stand cover	3	3500	10500
2004-05	78	08.12.04	89770	Fire stand cover	2	3500	7000
2006-07	75	22.11.06	391965	Fire stand cover	3	4800	14400
2004-05	78	08.12.04	89770	First Aid Box	4	1000	4000

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Year	GAR-29 - Bill details			Particulars of Items repaired	Qty repaired	Repair Rate per unit	Total cost of repair
	No	Date	Amount				
2006-07	75	22.11.06	391965	First Aid Box	5	1200	6000
2005-06	85	15.12.05	268265	Flag four color	40	50	2000
2006-07	75	22.11.06	391965	Flag four color	29	62.06897	1800
2005-06	85	15.12.05	268265	Flag pole 6"	36	205.5556	7400
2004-05	44	03.09.04	229770	Flag pole base iron	2	2900	5800
2005-06	85	15.12.05	268265	Flag pole base iron	2	3300	6600
2006-07	75	22.11.06	391965	Flag pole base iron	2	2750	5500
2004-05	78	08.12.04	89770	Flag-pole base iron	2	2900	5800
2006-07	75	22.11.06	391965	Flower plate base	64	250	16000
2004-05	78	08.12.04	89770	Flower pot	8	187.5	1500
2004-05	44	03.09.04	229770	Gong cover with Ashoka	1	1500	1500
2005-06	85	15.12.05	268265	Gong cover with Ashoka	1	2000	2000
2006-07	75	22.11.06	391965	Gong cover with Ashoka	1	5500	5500
2004-05	44	03.09.04	229770	Gong gun metal 18"	1	950	950
2005-06	85	15.12.05	268265	Gong gun metal 18"	1	1500	1500
2006-07	75	22.11.06	391965	Gong gun metal 18"	1	3200	3200
2005-06	85	15.12.05	268265	Hammer small with handle	3	50	150
2004-05	44	03.09.04	229770	Hammer with handle	1	150	150
2005-06	85	15.12.05	268265	Hanger steel	189	2.645503	500
2006-07	75	22.11.06	391965	Hanger steel	89	5.505618	490
2006-07	75	22.11.06	391965	Iron bunny steel rod	1	5500	5500
2004-05	44	03.09.04	229770	Iron bunny steel rod painting	1	3000	3000
2005-06	85	15.12.05	268265	Iron frame for flag area	1	3450	3450
2004-05	44	03.09.04	229770	Iron jail for wooden stand	1	450	450
2004-05	44	03.09.04	229770	Iron round for stand	10	300	3000
2006-07	75	22.11.06	391965	Iron round for stand	8	437.5	3500
2005-06	85	15.12.05	268265	Iron sand round	9	333.3333	3000
2004-05	44	03.09.04	229770	Kulhari	4	10	40
2004-05	78	08.12.04	89770	Kulhari	2	10	20
2006-07	75	22.11.06	391965	Kulhari	1	200	200
2005-06	85	15.12.05	268265	Kurpi	7	50	350
2005-06	85	15.12.05	268265	Kurpi	4	62.5	250
2004-05	44	03.09.04	229770	Lancer set	3	666.6667	2000
2005-06	85	15.12.05	268265	Lancer set	2	1000	2000
2006-07	75	22.11.06	391965	Lancer set	2	1200	2400
2006-07	75	22.11.06	391965	Live scenery	17	123.5294	2100
2005-06	85	15.12.05	268265	Lock large	6	58.33333	350
2005-06	85	15.12.05	268265	Lock medium	60	40	2400
2004-05	44	03.09.04	229770	Locker cloth	95	31.57895	3000
2005-06	85	15.12.05	268265	Locker cloth	133	29.32331	3900
2004-05	78	08.12.04	89770	Locker cover	80	32.5	2600
2005-06	85	15.12.05	268265	Locker cover	84	33.33333	2800
2006-07	75	22.11.06	391965	Locker cover	83	38.55422	3200
2004-05	44	03.09.04	229770	LPG stove	2	250	500
2005-06	85	15.12.05	268265	LPG stove	1	300	300
2004-05	78	08.12.04	89770	Marking of Steel Box	85	50	4250
2004-05	44	03.09.04	229770	Mirror stand	3	1000	3000
2005-06	85	15.12.05	268265	Mirror stand	4	1125	4500
2006-07	75	22.11.06	391965	Mirror stand	4	1350	5400
2004-05	78	08.12.04	89770	Mirror with frame	2	1000	2000
2004-05	44	03.09.04	229770	Mirror with frame	3	2000	6000

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Year	GAR-29 - Bill details			Particulars of Items repaired	Qty repaired	Repair Rate per unit	Total cost of repair
	No	Date	Amount				
2004-05	78	08.12.04	89770	Mirror with frame	2	2000	4000
2005-06	85	15.12.05	268265	Mirror with frame	3	2300	6900
2006-07	75	22.11.06	391965	Mirror with frame	3	2750	8250
2004-05	44	03.09.04	229770	NCC Directorate Flag	1	250	250
2004-05	78	08.12.04	89770	NCC Directorate Flag	1	250	250
2005-06	85	15.12.05	268265	NCC Directorate Flag with cord	2	325	650
2004-05	44	03.09.04	229770	Notice board	3	666.6667	2000
2004-05	44	03.09.04	229770	Notice board with stand	3	2000	6000
2004-05	78	08.12.04	89770	Notice board with stand	2	2000	4000
2006-07	75	22.11.06	391965	Notice board with stand	3	4000	12000
2006-07	75	22.11.06	391965	Notice board with stand	2	3750	7500
2004-05	44	03.09.04	229770	Notice Board-Name display board	5	800	4000
2004-05	78	08.12.04	89770	Notice Board-Name display board	4	800	3200
2006-07	75	22.11.06	391965	Notice Board-Name display board	5	1140	5700
2004-05	44	03.09.04	229770	Painting Rifles	100	55	5500
2005-06	85	15.12.05	268265	Pelmet rod	3	50	150
2004-05	44	03.09.04	229770	Pick axe	4	25	100
2004-05	78	08.12.04	89770	Pick axe	2	75	150
2005-06	85	15.12.05	268265	Pick axe	6	50	300
2006-07	75	22.11.06	391965	Pick axe	6	300	1800
2004-05	44	03.09.04	229770	Picket pole	25	200	5000
2006-07	75	22.11.06	391965	Picket pole 1.5" dia	32	253.125	8100
2004-05	44	03.09.04	229770	Picket pole 2"	24	200	4800
2004-05	44	03.09.04	229770	Picket pole 5"	32	200	6400
2006-07	75	22.11.06	391965	Picket pole 50 mm	24	260	6240
2005-06	85	15.12.05	268265	Picket pole base	25	200	5000
2006-07	75	22.11.06	391965	Picket pole base	25	420	10500
2005-06	85	15.12.05	268265	Picket pole brass	32	203.125	6500
2005-06	85	15.12.05	268265	Picket pole brass cylinder	24	216.6667	5200
2004-05	78	08.12.04	89770	Pole and Base (First Aid Box)	4	700	2800
2004-05	78	08.12.04	89770	Pole and Base (Snake Bite Kit)	4	700	2800
2006-07	75	22.11.06	391965	Pole for hanging	8	312.5	2500
2004-05	78	08.12.04	89770	Q-Kamal	10	70	700
2004-05	44	03.09.04	229770	Red Runner	250	42	10500
2006-07	75	22.11.06	391965	Red Runner	90	50	4500
2005-06	85	15.12.05	268265	Sceneries frame	27	100	2700
2006-07	75	22.11.06	391965	Shelter flag area	1	5800	5800
2004-05	44	03.09.04	229770	Shelter for flag area	1	7500	7500
2005-06	85	15.12.05	268265	Shelter for flag area	1	3500	3500
2004-05	44	03.09.04	229770	Shovel GS	5	40	200
2004-05	78	08.12.04	89770	Shovel GS	2	75	150
2005-06	85	15.12.05	268265	Shovel GS	6	50	300
2006-07	75	22.11.06	391965	Shovel GS	6	200	1200
2004-05	44	03.09.04	229770	Silence board	1	250	250
2006-07	75	22.11.06	391965	Silence board	1	350	350
2004-05	78	08.12.04	89770	Snake Bite Kit	4	1000	4000
2005-06	85	15.12.05	268265	Snake Bite Kit	5	750	3750
2006-07	75	22.11.06	391965	Snake Bite Kit	4	900	3600
2006-07	75	22.11.06	391965	Spoon Steel	100	2	200
2004-05	44	03.09.04	229770	Standing base pole	12	200	2400
2005-06	85	15.12.05	268265	Standing base pole	12	250	3000

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Year	GAR-29 - Bill details			Particulars of Items repaired	Qty repaired	Repair Rate per unit	Total cost of repair
	No	Date	Amount				
2006-07	75	22.11.06	391965	Standing base pole	12	300	3600
2005-06	85	15.12.05	268265	Steel almirah	2	450	900
2004-05	44	03.09.04	229770	Steel almirah medium	1	500	500
2006-07	75	22.11.06	391965	Steel almirah medium	2	600	1200
2004-05	44	03.09.04	229770	Steel box	85	188.2353	16000
2005-06	85	15.12.05	268265	Steel box	90	177.7778	16000
2006-07	75	22.11.06	391965	Steel box	55	224.5455	12350
2004-05	44	03.09.04	229770	Steel box large	10	500	5000
2005-06	85	15.12.05	268265	Steel box large	15	500	7500
2006-07	75	22.11.06	391965	Steel box large	13	692.3077	9000
2004-05	44	03.09.04	229770	Steel frame for kit bag	82	115.8537	9500
2004-05	78	08.12.04	89770	Steel frame for kit bag	90	115.55	10400
2005-06	85	15.12.05	268265	Steel frame for kit bag	90	113.3333	10200
2006-07	75	22.11.06	391965	Steel frame for kit bag	50	136	6800
2004-05	44	03.09.04	229770	Steel racks	3	250	750
2005-06	85	15.12.05	268265	Steel racks	3	250	750
2006-07	75	22.11.06	391965	Steel racks	3	325	975
2006-07	75	22.11.06	391965	Steel Thermos	2	475	950
2006-07	75	22.11.06	391965	Suggestion box	5	896	4480
2004-05	44	03.09.04	229770	Suggestion box with base	3	1000	3000
2004-05	44	03.09.04	229770	Suggestion box with base	5	600	3000
2005-06	85	15.12.05	268265	Suggestion box with base	5	640	3200
2006-07	75	22.11.06	391965	Suggestion box with base	3	900	2700
2005-06	85	15.12.05	268265	Table cloth Blazer	2	200	400
2006-07	75	22.11.06	391965	Table cloth blazer	2	200	400
2005-06	85	15.12.05	268265	Table cloth M	1	200	200
2005-06	85	15.12.05	268265	Table cloth normal	4	100	400
2004-05	44	03.09.04	229770	Table cloth woolen dry-clean	1	200	200
2004-05	44	03.09.04	229770	Table Jhaller	1	300	300
2005-06	85	15.12.05	268265	Table Jhaller	1	50	50
2004-05	44	03.09.04	229770	Table lamp	1	25	25
2005-06	85	15.12.05	268265	Tasla Iron	6	25	150
2006-07	75	22.11.06	391965	Tasla Iron	4	62.5	250
2005-06	85	15.12.05	268265	Tea spoon steel	100	2	200
2004-05	44	03.09.04	229770	Tea Thermos steel	3	250	750
2005-06	85	15.12.05	268265	T-Flag	20	250	5000
2006-07	75	22.11.06	391965	T-Flag	20	300	6000
2004-05	44	03.09.04	229770	T-Flag Nikkeling and washing	20	250	5000
2005-06	85	15.12.05	268265	Thermos steel	2	425	850
2004-05	44	03.09.04	229770	Training progarmme board	1	3000	3000
2005-06	85	15.12.05	268265	Trolley 2/4 wheels iron	4	1437.5	5750
2004-05	44	03.09.04	229770	Trolley 4-wheels/2-wheels	4	1250	5000
2006-07	75	22.11.06	391965	Trolley 2/4 wheeled iron	6	1700	10200
2006-07	75	22.11.06	391965	Use me Iron bucket	5	480	2400
2004-05	78	08.12.04	89770	Use-me bucket	8	125	1000
2004-05	44	03.09.04	229770	Use-me Iron bucket	8	125	1000
2004-05	44	03.09.04	229770	Wall clock	1	30	30
2005-06	85	15.12.05	268265	Web belt	50	30	1500
2005-06	85	15.12.05	268265	Window curtain with rod	56	35.71429	2000
2005-06	85	15.12.05	268265	Window curtain with rod	22	100	2200
2006-07	75	22.11.06	391965	Windows curtains byys	56	67.85714	3800

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Annexure-5 / Para-8 (A)

2006-07 / Bill No.CB-54 dated 01.09.06 for Rs.588204/-

TRUCKS

S.No.	Truck No.	Date of Journey	K.M. Run
1	DL-1LE-2766	9-10/06/06	663
2	DL-1LE-3192	9-10/06/06	665
3	DL-1LE-2766	19-20/06/06	660
4	DL-1LE-3192	19-20/06/06	662

BUSES

S.No.	Bus No.	Date of Journey	K.M. Run	Excess as compared to Average Distance (660 Kms) shown by Trucks
1	DL-1 PB-8200	09-10/06/06	724	64
2	DL-1 PA-6441	09-10/06/06	718	58
3	DL-1 PA-4342	09-10/06/06	723	63
4	DL-1 PA-4085	09-10/06/06	719	59
5	DL-1 PB-8136	09-10/06/06	729	69
6	DL-1 PA-7447	09-10/06/06	731	71
7	DL-1 PA-4554	09-10/06/06	738	78
8	DL-1 PA-5363	09-10/06/06	728	68
9	DL-1 PA-2230	09-10/06/06	734 727	74 67
10	DL-1 PA-2998	09-10/06/06	722	62
11	DL-1 PA-7230	09-10/06/06	721	61
12	DL-1 PA-6016	19-20/06/06	730	70
13	DL-1 PA-4362	19-20/06/06	729	69
14	DL-1 PA-4903	19-20/06/06	726	66
15	DL-1 PA-5088	19-20/06/06	732	72
16	DL-1 PA-3169	19-20/06/06	729	69
17	DL-1 PA-6420	19-20/06/06	725	65
18	DL-1 PA-6955	19-20/06/06	718	58
19	DL-1 PA-4099	19-20/06/06	732	72
20	DL-1 PB-7185	19-20/06/06	731	71
21	DL-1 PA-5188	19-20/06/06	740	80
22	DL-1 PB-8516	09-10/06/06 19-20/06/06	347 364	51
Total KM =				1537
Therefore, excess payment made @ Rs.25.80 per KM (1537 KMs x Rs.25.80=39654.60 or say Rs.39655/-) =				Rs.39655/-

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Year	GAR-29 - Bill details			Particulars of items repaired	Qty repaired	Repair Rate per unit	Total cost of repair
	No	Date	Amount				
2004-05	44	03.09.04	229770	Wooden base for tripod	2	750	1500
2005-06	85	15.12.05	268265	Wooden base for tripod	2	1250	2500
2006-07	75	22.11.06	391965	Wooden base for tripod	2	1750	3500

- Note :** (1) Name/spelling of the items has been typed as was found legible from the body of the bill. In case of any discrepancy, spelling may be corrected by the unit, under intimation to audit.
- (2) In some cases, repair cost per unit was not mentioned in the bill. In such cases, total cost was divided by the items repaired to arrive at the cost per unit.

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Annexure-6 / Para-8 (B)

2007-08 / Bill No.CB-36 dated 17.07.07 for Rs.100508/-

S. No	Vr No	Vr Date	Vr Amount	Bus no.	KM claimed	Amount claimed	Distance from Delhi to Dehradun (As per Annexure-1 above)	Excess distance claimed
1	2	3	4	5	6	7	8	9
(A) Onward Journey – conducted on 21 & 22.05.07 + one night charges @ 250/- each								
1	974	06.06.07	68629	UP-14AE-9134	684	16963	660	24
2				UP-14Z-9964	688	17062	660	28
3				DL-1PA-6757	675	16740	660	15
4				DL-1PA-6016	680	16864	660	20
5	975	06.06.07	68456	DL-1PB-3978	680	16864	660	20
6				DL-1PA-4364	676	16764	660	16
7				DL-1PA-7449	676	16764	660	16
8				DL-1PA-5088	688	17062	660	28
9	976	06.06.07	68728	DL-1PA-4554	690	17112	660	30
10				DL-1PB-5984	690	17112	660	30
11				DL-1PA-7454	681	16888	660	21
12				DL-1PA-8748	670	16616	660	10
13	977	06.06.07	33831	DL-1PB-8805	674	16715	660	14
14				DL-1PA-6778	670	16616	660	10
(B) Return Journey – conducted on 30 & 31.05.07 + one night charges @ 250/- each								
1	978	06.06.07	68654	DL-1PA-7511	680	16864	660	20
2				DL-1PA-4818	690	17112	660	30
3				DL-1PA-5363	678	16814	660	18
4				UP-14AE-9134	680	16864	660	20
5	979	06.06.07	68059	UP-14AK-9097	670	16616	660	10
6				UP-14Z-9964	690	17112	660	30
7				DL-1PA-4603	674	16715	660	14
8				DL-1PB-5760	670	16616	660	10
9	980	06.06.07	34128	DL-1PA-5088	677	16789	660	17
10				DL-1PA-7454	679	16839	660	19
Total excess KM =								470
Therefore, excess payment made @ Rs.24.80 per KM								
(470 KMs x Rs.24.80=11656/-)								Rs.11656/-

Note : (a) The rate charged was Rs.24.80 per KM ;
 (b) Col-6 – On an average 680 KM was charged for a to & fro journey from Delhi to Dehradun & back

(RAMA NAND)
 Inspecting Audit Officer
 Audit Party No.1

Para-12

PARA-13

PARA-1

CURRENT AUDIT REPORT

2008-14Non deduction of T.D.S. amounting to Rs.11,494.

(Audit Memo No. 5 dated: 26.12.2014)

The scrutiny of Vouchers for hiring of buses during the period FY 2009-14 has revealed that the Income Tax under Section 194C(2) of the Income Tax Act has not been deducted in the following bills at the time of releasing the payment to the transporter:

S. No.	Bill No.	Date	Payment made (Rs.)	Name of Agency	Income Tax to be deducted at the rate of 2% (Rs.)
1.	71	30.09.2009	129,225	M/s Arora Travel Line	2585
2.	129	22.01.2010	69,720	M/s Deepak Travels	1394
3.	153	22.02.2010	39,565	M/s Arora Tourist	791
4.	183	01.03.2011	108,090	M/s Arora Tourist Co.	2162
5.	185	01.03.2011	4,804	M/s Arora Tourist Co.	96
6.	208	21.03.2011	48,600	M/s Dagar Motors	972
7.	213	15.03.2011	29,120	M/s Arora Tourist	582
8.	20	15.03.2013	12,474	M/s Deepak Travels	249
9.	64	03.09.2013	63,888	M/s Arora Tourist	1278
10.	96	30.10.2013	69,212	M/s Arora Tourist	1384
TOTAL			5,74,698		11,494

The amount of Rs.11,494 may be recovered from the concerned agencies after due verification.

Similarly, other cases of short recovery of TDS may be reviewed at the Battalion level and remedial action may be taken under intimation to audit.

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Para No 13

PARA - 14

Outstanding A.C. Bills.

(Audit Memo No. 4 dated: 24.12.2014)

Taken as
such

The Test Check of records, documents and registers provided to the Audit has revealed that the following A.C. Bills amounting to Rs.20,81,031 are not adjusted even after a lapse of considerable period of time

S.No.	Bill No.	Date	Particulars	Amount (Rs.)
1.	84	30.12.2008	RDC	2,24,160
2.	122	21.01.2010	Courses St.Pt.	10,445
3.	169	18.03.2010	ATC	20,000
4.	170	18.03.2010	NIC	55,338
5.	23	13.05.2010	RCTC	15,324
6.	108	18.10.2010	CATS	30,982
7.	116	21.10.2010	RDC	3,40,669
8.	118	21.10.2010	RDC	43,728
9.	136	19.11.2010	CATC	1,34,075
10.	26	19.05.2011	CATC	1,42,859
11.	27	19.05.2011	Kerala Trip	2,135
12.	28	03.06.2011	Kerala Trip	6,260
13.	29	03.06.2011	RDC	1,878
14.	30	03.06.2011	RDC	20,572
15.	31	03.06.2011	CATC	32,724
16.	32	03.06.2011	CATC	6,04,158
17.	33	03.06.2011	Bus Fare	626
18.	103	22.12.2011	Singapore Army	5,000
19.	105	03.12.2013	RDC	3,71,600
20.	117	26.12.2013	Camp Courses	18,400
TOTAL				20,81,031

1691031-

The outstanding un adjusted A.C. Bills may be got adjusted on priority basis under intimation to the Audit

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Partially dropped
 Sr No. 19 & 20 dropped on
 the basis of reply & copy
 of adjustment bill No. 19 & 147
 dt 15.5.14 & 28.3.15 respectively &
 intimation to this effect by P/O-23
 dt 15.5.14. amt. of Rs. 1691031/-
 A.S. [Signature]
 30/12/2014
 110-X/140-16

~~PARA - 3~~

Non-Production of Record

The following records were not produced to audit for verification

1. The purchase files for the audit period.
2. Property Register/ Class IV liveries register
3. Dead stock register
4. Long term advance register
5. Service postage register.
6. Register for C.E.A./ Reimbursement of Medical Bills
7. Register for Telephone/Water/Electricity

Following purchase files have not been furnished to Audit for verification despite repeated demands.

S. No.	Bill No.	Date	Name of Agency	Payment made (Rs.)
1.	80	16.12.2008	M/s Tarun Furnishers & Interior Decorators	7,58,945.00
2.	177	17.02.2011	M/s Ved Prakash Gupta	95,000.00
3.	193	14.03.2011	M/s Ceremonial International	1,99,159.50
4.	194	14.03.2011	M/s Ceremonial International	90,436.00
5.	195	14.03.2011	M/s Ceremonial International	62,947.50
6.	196	14.03.2011	M/s Ceremonial International	1,44,371.25
7.	197	14.03.2011	M/s Ceremonial International	19,941.00
8.	209	15.03.2011	M/s Lakshmi Narain Sukhram	1,76,140.00
9.	198	14.03.2011	M/s Ceremonial International	1,30,174.00
10.	199	14.03.2011	M/s Ceremonial International	1,50,362.50
11.	200	14.03.2011	M/s Ceremonial International	20,762.00
12.	201	14.03.2011	M/s Ceremonial International	1,56,687.00
13.	202	14.03.2011	M/s Ceremonial International	40,701.00
14.	204	15.03.2011	M/s Lakshmi Narain Sukhram	71,151.00
15.	205	15.03.2011	M/s Lakshmi Narain Sukhram	1,11,375.00
16.	206	15.03.2011	M/s Lakshmi Narain Sukhram	1,66,371.00
17.	207	15.03.2011	M/s Lakshmi Narain Sukhram	1,10,739.00
18.	208	15.03.2011	M/s Lakshmi Narain Sukhram	1,95,750.00
19.	211	15.03.2011	M/s Lakshmi Narain Sukhram	1,48,734.00
20.	34	03.06.2011	M/s Lakshmi Narain Sukhram	20,100.00

The same may be produced at the time of next audit.

M
(M. Ramamurthy)
Inspecting Audit Officer
Audit Party No.

Taken as Fresh
Para No - 02
On 14/07/2022
DAV - AP-31

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TAN - 1

Improper Maintenance of Cash Book

(Audit Memo No. 3 dated: 23.12.2014)

The test check of Govt. Cash Book revealed the following short comings:

1. Narrations for the payment received or payment made were not mentioned for any of the entries.
2. Cheques of 'A' Category and 'C' category are found entered in Cash Book which is irregular.
3. A separate register for receipt and payment of A and C category cheque has not been maintained.
4. The month wise total of the cash book has not been checked and signed by a third person i.e. other than the writer and DDO in the cash book.

All the above mentioned irregularities may be removed under intimation to audit. The Battalion may also review all similar short comings at their level and the remedial actions may be taken under intimation to audit.

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TAN - 2

Irregularities in PBR/ Bills Register

(Audit Memo No. 2 dated: 22.12.2014)

During the test check of PBR/ Bill Register for the audit period 2008 - 14 the following short comings have been observed:

1. Page counting certificate has not been given on the first page of PBR
2. Entries of payment of Leave Encashment, Tuition Fees etc. was not made in the PBR.
3. The amounts drawn and paid as entered in the PBR have neither been totaled nor been verified by the DDO resulting in non-authenticity for the purpose of Income Tax Calculation.
4. G.P.F Advance or Festival Advance paid to the Govt. servants the relevant entries should be attested by the DDO in the relevant column. But, the same has not been adhered to.
5. Besides the PBR is incomplete in respect of the following. - Scale of Pay, Date of Joining, Rate of Pay, Date of Increment, Permanent/ Temporary, previous PBR No., Date of Birth, Initials of checker/ DDO. Abstract of Pay Bills in GAR-18 etc. are not filed.
6. Each and every entry made in the Bill Register - at the time of raising of the bill, at the time presentation of the bill to the Pay and Accounts Officer and again at time of receipt of the cheque against the bill or clearance of the bill through ECS, the DDO has not signed against the column in the Bill Register.

The Battalion is advised to rectify all the above irregularities under intimation to audit.

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TAN - 3

Log Book

(Audit Memo No. 7 dated: 05.01.2015)

The scrutiny of the Log books of the vehicles of the Battalion provided to the Audit revealed the following discrepancies -

I. Vehicle No. 11B 111637E (Marti Gypsy)

1. In the Log Book for the period 01.01.2013 to 10.01.2013, Road Worthiness Certificate K.M. Reading and POL Balance are not filled. Further no page numbering and Certificate of Pages counting has been recorded in the Log Book.

II. Vehicle No. 10A 061862L (M/C Bajaj/P)

1. Blank Road Worthiness Certificate has been signed by the C.O.
2. Certificate of Pages containing in the Log Book has been signed by the C.O. whereas no paging has been done in the Log Book.
3. Signature of the officer using the vehicle has not been obtained in the log book. Hence, the authenticity of journey performed could not be verified.

III. Vehicle No. 02D 149971W (Canter)

2. Certificate of Pages containing in the Log Book has been signed by the C.O. whereas no paging has been done in the Log Book.
3. On 01.01.2014, the vehicle was used between 4DBN, Okhla (Haridwar) and MadanpurKhadar and back. Total mileage of 210 Kms (to and fro) for 07 trips has been shown in the Log Book. Whereas one way road distance between both these points is approximately 7Kms.

C.M.M.

Contd.

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IV. Vehicle No. 10D 183537W (Eicher Canter)

1. Certificate of Pages containing in the Log Book are signed by the C.O whereas no paging has been done in the Log Book.
2. On 31.12.2013, the vehicle was used between 4DBN, Okhla Phase-III and MadanpurKhadar and back. Total mileage of 221 Kms (to and fro) for 08 trips has been shown in the Log Book. Whereas one way road distance between both these points is approximately 7Kms.

All the short comings listed above may be got rectified with the approval of competent authority under intimation to the audit.

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Stock Register

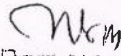
(Audit Memo No. 6 and 8 dated: 05.01.2015 and 06.01.2015)

The test check of Stock Registers revealed the following shortcomings:

1. The annual verification of the consumable/ non-consumable stock register has not been done as required under the rules.
2. Certificate for page numbering has not been recorded in the register.
3. In many cases, initials of Store Officer and Store Keeper are not found in the Registers.
4. Material received against the following bills are not entered in the stock register:

S. No.	Bill No.	Date	Name of Agency	Payment made (Rs.)
1.	177	17.02.2011	M/s Ved Prakash Gupta	95,000.00
2.	193	14.03.2011	M/s Ceremonial International	1,99,150.00
3.	194	14.03.2011	M/s Ceremonial International	90,420.00
4.	195	14.03.2011	M/s Ceremonial International	62,000.00
5.	196	14.03.2011	M/s Ceremonial International	42,000.00
6.	197	14.03.2011	M/s Ceremonial International	19,000.00
7.	209	15.03.2011	M/s Lakshmi Narain Sukhram	1,75,000.00
8.	198	14.03.2011	M/s Ceremonial International	1,93,100.00
9.	199	14.03.2011	M/s Ceremonial International	1,63,900.00
10.	200	14.03.2011	M/s Ceremonial International	20,000.00
11.	201	14.03.2011	M/s Ceremonial International	90,000.00
12.	202	14.03.2011	M/s Ceremonial International	40,000.00
13.	204	15.03.2011	M/s Lakshmi Narain Sukhram	75,000.00
14.	205	15.03.2011	M/s Lakshmi Narain Sukhram	1,77,376.00
15.	206	15.03.2011	M/s Lakshmi Narain Sukhram	1,99,370.00
16.	207	15.03.2011	M/s Lakshmi Narain Sukhram	1,13,000.00
17.	208	15.03.2011	M/s Lakshmi Narain Sukhram	50,000.00
18.	211	15.03.2011	M/s Lakshmi Narain Sukhram	40,000.00
19.	34	03.06.2011	M/s Lakshmi Narain Sukhram	20,000.00

All the short comings listed above may be removed with the approval of competent authority under intimation to the audit.


 (M. Ramani)
 Inspecting Auditor
 Audit Party No.

3

Page No-14

II

Current Audit Report

Para 01 Purchase of goods other than GeM.

(Refer Memo No. 06 Dated. 25/04/2019)

On scrutiny of the following Contingency bill and invoices it has been observed that following purchases have been made other than GeM.

As per the Govt. directions procurement of goods and services by Departments will be mandatory for all those Goods or Services which are available on Gem in terms GD's OM dated 26.04.2017. Further, in terms of FD's OM No.F.20/08/2017/AC/jsfin/718-724 dated 24.08.2017 "if the Departments face any problem for procurement of items available on GeM, the Department are advised to follow the standard method of obtaining bids/tendering process as per the provisions laid down in GFR, by recording detailed reasons as to why GeM was not used. This relaxation is applicable only for procurement of goods in accordance with Rule 154 of GFR 2017."

Sanction of the following purchases containing the condition that "All the products and services to be procured through GeM as per GFR."

33/c

Details of purchases other than GeM :-

Sl No.	Item	Invoice No.	Date	Amount
1.	Water Bottle, Beld Leather Black with buckle, Sari silk, Sport shoes	017	05-01-2018	1,72,198
2.	T shirt with NCC logo, Shoes Oxford Leather, NCC DTE Delhi P Cap, Blazer Maroon(Girls) Sticking	016	05-01-2018	1,77,711
3.	Track suit, Belt Nylon with Buckle, Neck woolen, Blanket	014	05-01-2018	1,86,261
4.	Blazer Blue(Boys) Sticking, Woolen Gloves, Woolen Socks	015	05-01-2018	1,84,186
5.	White shirt full sleeves, Tie Pin, NCC Tie, Belly Ladies Leather(Shoes), Petty Coat Cotton Sticking, Blouse Rubia Maroon, Trouser Steel Grey(Stiched)	141	14-01-2018	1,51,003

KDF

32/c

30/c

28/c

26/c

24/c

The above purchases be got regularized from the competent authority under intimation to audit.

Para 02 Non production of record
(Refer Memo 01 Dated 22.04.2019)

The following record/information has not been produced before the Audit. The same be shown at the time of next Audit :-

- 1. TR 5 receipt book and stock register
- 2. Dead stock register
- 3. Water/electricity register

*Taken as fresh
Part No 02*

14/07/2022

[Signature]
(SANJAY KUMAR)
Sr. A.O./IAO Party No. 16

IAO-AP-31

Test Audit Note(TAN)

TAN 01 Irregularities in Service Books.

(Refer Memo:-05 Dated: - 23 / 04/2019)

Verification of services of the government servant should be completed on completion of 18 years of service or 5 years before the date of retirement and a certificate in the prescribed form 24 issued to him/her. Qualifying service indicated in this certificate will be treated as final up to that date and it will not be re-opened except when necessitated due to change of Rule 32 of CCS (Pension Rules).The following cases has been observed without verification, other similar cases may also be reviewed -

LIST OF EMPLOYEE WHO HAVE COMPLETED 18 YEAR SERVICES

S.No.	Name of employee S./Sh.	Designation	Date of Appointment	Date of Retirement
1	Satyaveeer Singh	ASO	03/01/1990	31/08/2026
2	Manoj Kumar	Jr. Assistasnt	09/11/1994	29/02/2033
3	Om Prakash	LVD	04/08/1997	30/04/2029
4	Paras Ram	Chowkidar	19/03/1984	29/02/2020

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 most of the service book as mentioned below. Other similar cases may also be reviewed:-

Sh. Satyaveeer Singh	ASO
Sh. Manoj Kumar	Jr. Assistasnt
Sh. Om Prakash	LVD
Sh. Paras Ram	Chowkidar

Needful be done under intimation to audit.

TAN 02 Improper maintenance of Pay Bill Registers

(Refer Memo No. 02 dated 22.04.2019)

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

1. Every entry in the PBR should be authenticated by a responsible person other than the writer who will make his/her initial in token of correctness of the entry made, but it was seen that entries in the PBR were not found checked.

De

- 2
2. Numerous cuttings & over-writings were noticed in the PBR which were not attested by the DDO in any of the PBRs maintained by the Office. A few Instances are Page No. 122, 125, 126, 129
 3. Gross Totaling for income tax purposes not carried out in PBR during the Audit Period
 4. Page counting certificate has not been recorded in the PBR during

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

TAN 03 Stock register.

(Refer Memo:-03 Dated: - 22/04/2019)

1. **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. Discrepancies, if any should be recorded in the stock register for appropriate action by the competent authority.

Verification shall always be made in the presence of the officer responsible for the custody of the inventory being verified as per procedure laid down under rule 192(3) of GFRs. Discrepancies including shortage, damage and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provision given in Rule 33 to 38.

But during the audit, it is found that no such physical verification has been conducted during 2014-15 to 2017-18 in respect of Non consumable register as per stock register produced to Audit. The HOO is advised to detect any discrepancy/shortage/damage occur.

2. **Page counting certificate:** - page counting certificate at the first page of the Registers have not been recorded in the Non consumable.
3. There are 02 non-consumable items Biometric Attendance Machine and Electric Kettle which are reduced to nil inappropriately. Such items which are of non consumable in nature are not reduce unless and until they are declare condemn/ unserviceable. The HOO is advice to restore these items in non consumable register

Necessary steps should be taken to rectify the above mentioned errors under Intimation to audit

TAN 04 Irregular maintenance of Bill Register


Ac

(Refer Memo:-04 Dated: - 22 / 04/2019)

On scrutiny of **Bill Registers** for the years from 2014-15 to 2017-18 following shortcomings have been observed:

1. **Blank Col. 8 and 9** should be completed so as to check timely receipt of cheque encashment. But the same has not been completed.
2. DDO has not certified the entries in the register.
3. **Page Counting Certificate**- There was no page counting certificate found recorded in Bill Register from FY 2014-15 to 2017-18.

Necessary steps should be taken to remove these irregularities under intimation to audit.


(SANJAY KUMAR)
Sr. A.O./IAO Party No. 16

PART-II
CURRENT AUDIT REPORT
(01/04/ 2018 to 31/03/2021)

Para No.01

Audit Memo No.08
Dated: 13/07/2022

Subject :- Delay in submission of adjustment bills and unspent balance

During test check of bills during audit period , it is revealed that as per sanction letter, unit has to submit a detailed contingent bill/Adjustment bill in concerned PAO within 30 days after countersigned by the DG/Addl. DG NCC. On scrutiny of adjustment bill of camps, Cash Books & Challans for the period under audit, it is observed that there was inordinate delay in submission of adjustment bills and deposit of unspent balance in PAO as per details given below:-

Sl. No.	Name of Camp/period	Bill No. & date of Adjustment bill	Delay in submission of adjustment bill	Unspent Amount Deposited in the bank (Rs.)	Challan No. and Date of deposit	Delay in days
1.	ALC VI SSB Screening Capsule Tiruchy w.e.f. 6 to 17 Dec 2017	16 7-5-2018	04 months & 20 days	1,865	01 Dt 3-5-2018	141 days
2.	NIC-III Tezpur w.e.f.17-28 Dec 2017	17 11-5-2018	04 months & 13 days	667 & 847	02 Dt. 11-5-2018 03 Dt 18-6-2018	134 days
3.	CATC w.e.f. 27 Jul to 5 Aug 2018	33 12-6-2019	10 months & 07 days	55,436	08 Dt. 1-10-2018	311 days
5.	CATC w.e.f. 20 to 29 Aug 2019	16 18-6-2020	09 months & 20 days	33,384	02 Dt. 11-9-2019	294 days
6.	CATC w.e.f. 16 to 25 Nov 2019	17 18-6-2020	06 months & 24 days	34,301 & 135	5 Dt 24-12-2019 6 Dt 4-2-2020	206 days

Reasons for delay in submission of Government money and adjustment bills after termination of camps/training may please be elucidated to audit.

[Handwritten Signature]
14/07/2022

Para No. 02

Record Memo No. 01
Dated: 08/03/2022

Subject: - Non-Production of records

The following records requisitioned has not been produced to audit and hence these records may be produced to next Audit:-

Audit Period	Records								
1997-2008	<ol style="list-style-type: none"> 1. Expenditure statements 2. Bank reconciliation statements 3. GAR-6 (T.R.5) Receipt Books 4. Remittance into the Bank – (a) Challan no.17 dated 19.11.05 for Rs.34478/- and (b) Challan no.12 dated 08.08.05 for Rs.10831/- (which were remained to be verified from PAO concerned – Reference Audit Party letter no.1 dated 24.03.09) 5. Income-tax calculation sheets 6. Contingent Register alongwith vouchers paid 7. Purchase files 8. Permanent Advance Register 9. Property Register 10. Stock Registers except Register no.L-13 11. Dead Stock Register 12. Register of Unserviceable Stores 13. Condemnation file/records 14. Long Term Advance Registers 15. GPF Register of Class-IV employees, Broadsheet and Index Registers 16. Attendance Registers 17. O.T.A Register 18. C.E.A Register 19. T.A. Register alongwith Movement Register & Peon books 20. Medical charges reimbursement Registers 21. LTC registers and their bills 22. Register of Telephone and Trunk call charges 23. Rent/Electricity/Water bills and their registers 24. Camp Records (Camp vouchers, cash-book etc) 25. NCC Cadets records – Enrollment, Training etc. 								
2009-2014	<ol style="list-style-type: none"> 26. The purchase files for the audit period 27. Property Register/Class IV liveries register 28. Dead stock register 29. Long term advance register 30. Service postage register 31. Register of C.E.A / Reimbursement of Medical Bills 32. Register of Telephone/Water/Electricity 33. Following purchase files have not been furnished to Audit for verification inspite of repeated demands : <table border="1" data-bbox="534 1962 1406 2031"> <thead> <tr> <th data-bbox="534 1962 627 2031">S. No.</th> <th data-bbox="627 1962 783 2031">Bill No</th> <th data-bbox="783 1962 983 2031">Date</th> <th data-bbox="983 1962 1406 2031">Name of Agency</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> 	S. No.	Bill No	Date	Name of Agency				
S. No.	Bill No	Date	Name of Agency						

(Handwritten signature)

4D-BN(NCC)OKHLA Period 2018-19 to 2020-21

	1.	80	16.12.2008	M/s Tarun Furnishers & Interior Decorators
	2.	177	17.02.2011	M/s Ved Prakash Gupta
	3.	193	14.03.2011	M/s Ceremonial International
	4.	194	14.03.2011	M/s Ceremonial International
	5.	195	14.03.2011	M/s Ceremonial International
	6.	196	14.03.2011	M/s Ceremonial International
	7.	197	14.03.2011	M/s Ceremonial International
	8.	209	15.03.2011	M/s Laxmi Narain Sukhram
	9.	198	14.03.2011	M/s Ceremonial International
	10.	199	14.03.2011	M/s Ceremonial International
	11.	200	14.03.2011	M/s Ceremonial International
	12.	201	14.03.2011	M/s Ceremonial International
	13.	202	14.03.2011	M/s Ceremonial International
	14.	204	15.03.2011	M/s Laxmi Narain Sukhram
	15.	205	15.03.2011	M/s Laxmi Narain Sukhram
	16.	206	15.03.2011	M/s Laxmi Narain Sukhram
	17.	207	15.03.2011	M/s Laxmi Narain Sukhram
	18.	208	15.03.2011	M/s Laxmi Narain Sukhram
	19.	211	15.03.2011	M/s Laxmi Narain Sukhram
	20.	34	03.06.2011	M/s Laxmi Narain Sukhram
2015-2018	34. T.R. 5 receipt book and stock register 35. Dead stock register 36. Water/electricity register			
2019-2021	37. All consumable/Non-consumable Stock Register 38. Property Register 39. Rent/Electricity/Water/Telephone Register and Bills 40. Records related to refreshment for Cadets			

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4D-BN(NCC)OKHLA Period 2018-19 to 2020-21

Para No. 03

Audit Memo No.06
Dated: 12/07/2022

Subject: Improper maintenance of Postage Stamps Account Register

Scrutiny of bill registers revealed that during audit period postage stamps worth Rs. 17,000/- have been procured in this office as detailed below :-

Sl. No	Bill No.	Date	Amount (in Rs.)
1	34	06/06/2018	2,000/-
2	121	07/01/2019	2,000/-
3	10	15/04/2019	2,000/-
4	46	11/07/2019	2,000/-
5	79	30/10/2019	2,000/-
6	121	21/02/2020	1,000/-
7	23	07/04/2020	2,000/-
8	41	11/11/2020	2,000/-
9	88	12/03/2021	2,000/-
		Total	17,000/-

In this connection, following discrepancies have been observed:-

a) As per para 90 (1) of the MOP 2003, "The dispatcher 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	Concerned Incharge
1	2	3	4	5	6	7

But scrutiny of Postage Stamp Register of the office revealed that it is not being maintained as per the format mentioned above.

- b) As per para 90 (2) of the MOP 2003, "The DDO/HOO /OS or concerned Incharge 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 dispatch 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.
- c) Month end summary of Stamps in hand has not been maintained in the register, which is irregular.
- d) Cutting / Overwriting and White fluid used in Postage Stamp Register not attested by concerned authority.

These discrepancies may please be rectified and compliance be shown to next Audit.


I.A.O. – XXXI

Test Audit Notes

TAN No. 1

Audit Memo No. 01

Dated: - 09/03/2022

Subject: - Short Coming in P.B.R.

During the test check of P.B.Rs for the audit period 04/2018 to 03/2021, the following irregularities were noticed:-

1. Paging certificate has not been mentioned at the First Page of PBR. It should be mentioned and signed by DDO.
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 not found filled completely in the P.B.R. Apart from the name, date of joining GPF/CPF No. the other details like Pay Band, Grade Pay, Address, Date of Birth, Date of joining, details of loan advances/refunds, PAN No., Aadhar No., Bank Details, ECS Number ,etc. not recorded in the PBR, which is incorrect.
3. Yearly totals of Pay and Allowances worked out: - At the close of every financial year horizontal and vertical totals should be squared up. 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. DDO has not signed in the PBR against the entry of bills hence the authenticity and correctness of the information entered/recorded cannot be justified.
5. Numerous cuttings & over-writings were noticed in the PBR e.g. 134, 135, 137, 138, 143, etc. which were not attested by the Competent Authority in the PBR maintained by the NCC Unit.

Aforesaid discrepancies may be rectified & shown to the audit

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TAN No. 2

Audit Memo No. 02
Dated: - 09/03/2022

Subject: - Short coming in maintenance of Service Books.

During the test check of Service books maintained by the **4-Delhi Batalian NCC, Okhla Industrial Estate, New Delhi**, the following short comings have been noticed:-

1. The Latest photograph of the individual concerned pasted on the first page of service book should be attested by HOS/ competent authority in the Service Book of the following officials.

Sr. No.	Name & Designation
1.	Sh. Om Prakash, LVD
2.	Sh. Manoj Kumar, LDC

2. As per FRSR Nomination Forms for Gratuity, CGEIS, GPF and details of family not pasted in the Service Book of the following officials.

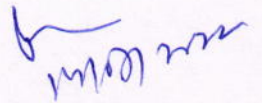
Sr. No.	Name & Designation
1.	Sh. Chandra Prakash, LDC
2.	Sh. Om Prakash, LVD
3.	Sh. Manoj Kumar, LDC

3. "When a Govt. servant is appointed during the course of a particular calendar half year EL should be credited at 2 ½ days for each completed month and fraction of day will be rounded off to the nearest day." But this rule is not followed and 2 days extra credit of EL and 01 day extra credit of HPL given at the time of appointment in r/o Sh. Chandra Prakash, LDC.

4. Entry of Pay fixation as per 7th CPC not recorded in service book of Sh. Manoj Kumar, LDC and entries recorded on Page no. 19 & 20 not attested by competent authority.

5. As per the instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide letter No.F.3 (03)/2015/T-1/Pr. AO/ 2017-26 dated 10/09/2015, "Inclusion of Aadhaar (Unique Identification) number in service Book of Government Servants is mandatory." On Perusal of Service Book of staff it has been found that entry of Aadhaar Number has not been made in the service book of all the employees.

The Commanding Officer/Admn. Officer may get the service books of all the employees be updated as per above observations under intimation to audit.



TAN No.03

Audit Memo.No.04

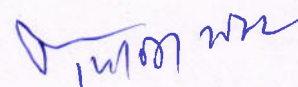
Dated: 04/07/2022

Subject: - Shortcomings in Bill register

On test check of bill registers for the period 2018-2019 to 2020-21 maintained by **4-Delhi Batalian NCC, Okhla Industrial Estate, New Delhi**, the following deficiencies have been observed :-

1. Page counting certificate has not been recorded on the first page of the bill register (for the period prior to 05/11/2018) and paging of the register also not done.
2. 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 with date at Col.4** at the time of signing the bill and before presentation to PAO. But, it is noticed that entries were found unsigned by the DDO w.e.f 01/04/2018 onwards and again w.e.f. 02/04/2019 onwards, which is irregular. Entries in the bill register without attestation by the DDO with date 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.
3. **Blank Col. 5, 6, 7, 8 & 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/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. **Blank Col. No.10 & 11**: Col. 10 & 11 of the bill register indicate the cheque no./date received against the bill presented to the PAO to be entered 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 & 11 by DDO may be furnished to audit.
5. **Blank Col. No.13, 14 & 15**: 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.
6. **Cutting and Over-writings**: - 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.
7. **ECS details** have not been mentioned in the bill register. Date of sending ECS by the PAO has not been found mentioned against bills. Needful may be done now & shown to audit

Aforesaid discrepancies may be rectified & shown to the audit



4D-BN(NCC)OKHLA Period 2018-19 to 2020-21

TAN No. 04

Audit Memo No.05

Dated: 11/07/2022

Sub: - **Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)**

In terms of Para 10 (m) of the Government of India, Ministry of Finance O.M. No. F. No. 1 (7)(2)/2003/TA/67-74 dated 04/02/2004 of New Pension Scheme, the DDOs/ will prepare a separate pay bill register in r/o Govt. Servants joining Govt. Service on or after 01/01/2004.

Further in terms of Para 10(s) of the memorandum referred to above, the employees contribution under tier I and tier II and the government's contribution should be posted in the different column of the individual ledger (to be maintained in format in annexure V) and broadsheet tallies with accounts figures as being done in the case of GPF.

While reviewing the pay bill register it has been noticed following officials have joined service on or after 01/01/2004 and their pay is drawn in the General P.B.R. :-

S.NO	NAME OF EMPLOYEE (Sh/Smt)	DATE OF JOINING
1	Sh. Deen Dayal, Chowkidar	04/04/2005
2	Sh. Chandra Prakash, Jr. Asstt.	08/08/2016

It is therefore, suggested that separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004. Similar cases may also be checked and compliance be shown to the audit.

[Handwritten signature]
11/07/2022

TAN No.05

Audit Memo No.07

Dated: 12/07/2022

Sub: - **Irregularities in maintenance of Cash Book.**

On scrutiny and test check of the cash book of 2018-19 to 2020-21 maintained by **4 Delhi Batalian NCC, Okhla Industrial Estate, New Delhi** following irregularities have been detected: -

1. As per Rule 13(iii) of CGA(R&P) Rule 1983 the daily totals of the cash book should be checked by Person other than the writer of the cash book who initials it as correct. On perusal of the cash book, it has been seen that the daily totals of the cash book have not been checked by a person other than the writer of the cash book.

2. As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.

“Certified that Cash amounting to Rs.....’ (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book.”


But it has been found that it is without dated and not being followed in the month of July 2020 as per the rule mentioned above.

3. Cheques of 'A' Category and 'C' category are found entered in the Cash Book which is irregular.

4. TR -V is not maintained in.

5. Cutting / Overwriting and White fluid used at Page no. 124 and 140 not attested by competent authority.

These discrepancies may please be rectified and compliance be shown to next Audit.


I.A.O. - XXXI