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**DIRECTORATE OF AUDIT  
4<sup>TH</sup> LEVEL, DELHI SECTT.  
I.P.ESTATE: NEW DELHI**

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**Sub: -Audit report of 2 Delhi Bn., NCC, Pusa, New Delhi for the period 01.04.2016 to 31.03.2019**

**INTRODUCTION**

The Internal Audit on the account of **2 Delhi Bn., NCC, Pusa, New Delhi** for the period 01.04.2016 to 31.03.2019 was conducted by field Audit Party No. 32, comprising of Smt.. Poonam Kohli, IAO/ A.O. Smt. Dheeraj Kapoor, AAO. The audit was conducted during 20/11/2019 to 28/11/2019 ( Total working days 07) .

**AIMS AND OBJECTIVES**

The unit is imparting NCC training to the boys and girls in schools & colleges falling under the unit. The unit gives special thrust by providing training in special camps for shooting and paragliding.

**LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY**

**1. LIST OF HOO:**

S. No	Name	From – To
01	Col Anil Pandit	31 Mar 2016- July 2018
02	Col Rupam Basu Choudhary	01 Aug 2018 to 30 Sep 2019

**2. LIST OF DDO :**

S. No	Name	From – To
01	Col Anil Pandit	31 Mar 2016- July 2018
02	Col Rupam Basu Choudhary	01 Aug 2018 to 30 Sep 2019

**3. LIST OF CASHIER :**

S No	Name	From – To
01	Sh. Ranjan Kr Gautam,ASO	Mar 2016 to till date

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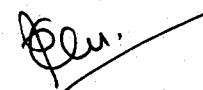
### Old Audit Report Part – I

There were 08 audit paras outstanding with recovery of Rs. 8520/-, out of which 01 para partially settled with recovery of Rs.515/- and 1 para taken as fresh . Remaining 07 paras are still pending with the recovery of Rs.8005/- and have been incorporated with current audit report in Part-I

S N	Year	Total para's	Para settled	Para No. of settled para	Outstanding Para's with Para No.	Total outstanding para
1	1991-1996	04	-	-	1,2,3,4	04
2	1997-1998	01	-	-	5	01
3	2005-2009	01	-	-	02	01
4	2009-2016	02	01 Taken As fresh,01 partially settled	01	02	01
<b>TOTAL</b>		<b>08</b>		<b>01</b>	<b>07</b>	<b>07</b>

#### (B) Details of Old Recovery

S No.	Year	Total Old Recovery	Amount Recovered	Balance Recovery against Paras (Amount in Rs. Parawise)
1	1991-1996	6290/-	-	Rs.6290/- (Para 1 Rs.3462/- Para 2 Rs.2039/-, Para 3 Rs.789/-)
2.	2009-2016	2230/-	515/-	Rs.1715/- Para No.2
<b>TOTAL</b>		<b>Rs.8520/-</b>	<b>515/-</b>	<b>Rs.8005/-</b>



AO/Internal Audit Officer  
Audit Part No. XXXII

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**4. Vacancy Statement :-**

Group (A B C)	Sanctioned posts	Filled posts	Vacant posts
B	0	01	Nil
C	12	06	06

**5. Budget detail**

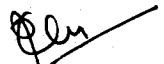
Year	Non Plan		
	Budget allotted	Expenditure made	Balance
2016-17	10797763	10028877	768886
2017-18	9335073	9281557	53516
2018-19	7161526	6762760	398766

**Statutory audit**

Statutory audit of **2 Delhi Bn., NCC, Pusa, New Delhi** has not been conducted by AGCR .

**Maintenance of Records**

The maintenance of records of **2 Delhi Bn., NCC, Pusa, New Delhi** in r/o the audit period 2016-17 to 2018-19 was found satisfactory, subject to observations made in current audit report.

  
**AO/Internal Audit Officer**  
**Audit Party No. XXXII**

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**PART II****Current Audit Report**

During the course of current audit 09 Audit memo's including 01 -record memo highlighting various irregularities/short comings were issued raising recovery of Rs.17052/- On the basis of reply submitted by HOS 05 memos have been dropped and amount of Rs.14152/- recovered/settled on the basis of reply . Remaining 04 memos have been converted to 02 Para & 2 TAN with recovery of Rs.2900/-

<b>Details of Current Recovery</b>				
Memo No.2	Recovery of DGEHS	Rs.3800/-	Rs.3800/-	-
Memo no.3	Recovery of Washing Allowance	Rs.540/-	Rs. 540/-	-
Memo No.4	Recovery of UTGEIS	Rs.1755/-	Rs.1755/-	-
Memo No.5	Recovery of adhoc-bonus	Rs.5757/-	Rs.5757/-	
Memo no.6	Recovery of licence fee	Rs.2300/-	Rs.2300/-	-
Memo No9.9	Non-deduction of TDS	Rs.2900/-	-	Rs.2900/-
<b>TOTAL</b>		<b>Rs.17052/-</b>	<b>Rs.14152/-</b>	<b>Rs.2900/-</b>

The internal audit report has been prepared on the basis of information furnished and made available by the Office of 2 Delhi Bn., NCC, New Delhi for 2016-17 to 2018-19. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.



**AO/Internal Audit Officer**  
**Audit Party No. XXXII**

PARA No. 1 (91-96) 1991-2005 Sh. Parmanand, Chowkidar

Page D

Part-I

A scrutiny of the B. Book of Sh. Parmanand, Chowkidar reveals that he was sanctioned three spells of EOL without pay as mentioned below:-

- (i) 4.6.92 to 30.6.92 (on M.C)
- (ii) 3.4.93 to 3.5.93 (without M.C)
- (iii) 13.12.93 to 29.12.93 (not specified)

But on scrutiny of the PBR it is observed that he was paid salary for the above EOL period also which is irregular. As such, the over payment made to him needs to be recovered from him. The details are given below:-

	B.P.	B.P.	D.A.	L.R.	W.A.	Total
4.6.92-30.6.92	790/- pm	710/-	510/-	-	15/-	1243/-
3.4.93-3.5.93	790/- pm	625/-	750/-	-	15/-	1590/-
13.12.93-29.12.93	910/- pm	267/-	298	35/-	-	620/-
						<u>3462.00</u>

A total amount of Rs. 3462/- is recoverable from Sh. Parmanand, Chowkidar for the period bereft on EOL without pay. In case this amount has not been recovered from him till date, .....





Para-3  
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PARA No. 3 (91-96) PARA No. 8

Para (3)

(10) (11)

Date 12.11.91 (12.2.97)

LIVERY STOCK REGISTER - HRS

During the course of audit of livery stock register account of other LV employees it has been found that lining cloth was purchased and disbursed to them, its detail is as under:-

(A) S.No.	Livery Stock Register No.	To whom issued.	Qty	Date of issue	Value (Rs)
1.	P-112	S/sh Dharan Singh LVD	3 mtr	22.12.92	
2.	P-113	Lal Chand, HVD	3 mtr		-10/-
3.	P-114	Bhajan Dass, LVD	3 mtr		-10/-
4.	P-115	Ganga Prasad, Lascar	3 mtr		-10/-
5.	P-117	Bansu Ram, Peon	3 mtr		-10/-
6.	P-118	Permanand, Chowkidar	3 mtr		-10/-
7.	P-120	Mohan Lal, Sweeper	21 mtr		Rs. 14/-
8.	P-30	Super Bazar Connaught Place HTC	21 mtr		Rs. 20/-
9.	P-31	Super Bazar	3 mtr		Rs. 25/-
10.	P-31	Connaught Place	3 mtr		Rs. 25/-
					709/-

As per instructions issued by Govt of India, Deptt of Personnel and Training, New Delhi vide OM No.711/86-JCA S.10.82 and No.12/2/95 dt 22.5.95 revision of stitching charges of uniform supplied to Govt 'C' & 'D' employees contained in livery rules, stitching charges of uniforms for winter i.e. cord, lining materials like thread,

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✓ PARA No. 9 → Par (4) (2) (59)  
PARA No. 4 (91-96) Y  
EXAM. NO. 2187 (Spec. No. No. 17 dt. 21.7.97)

Audit of contingent vouchers/bills

During the course of audit of contingent bills for the period 1991-92 to 95-96. Following irregularities were noticed:-

(A) As per provision of the instructions circulated in 1987 by Finance Accounts Department Delhi Adm Delhi, purchases below Rs.500/- should be done through Govt agencies like Super Bazar, Landlipa Bazar, other cooperative societies/stores. The purchases between Rs.500/- 20000 should be made through limited tender system. If these agencies fail to supply the material within 15 days from the date of calling the quotations the department may then proceed to local purchase from the private parties by inviting quotations.

But while purchasing the material none of the above instructions followed by the purchasing authority and goods purchased by specifying orders/auction to avoid quotations.

(B) Statement of contingent charge in Form - GFR-27 has not been maintained properly. Various columns are vacant. At the end of financial year registers have not been closed and it could not be ascertained that expenditure accrues from budget allocation or not.

(1) Column "By whom paid" blank office Misc, postage, mobile, etc, living etc.

(2) Most of such bill/dates of detailed bill column have never filled up.

(3) Registers, 1992-93 and 1993-95 register not closed and summary figures not maintained/recorded.

(C) Bill vouchers for the period 1992-93 and 1994-95 have not been produced to audit.

(D) Stationery/Office Misc

(1) Bill No./Date	Vr No./Date	Item	From where purchased	Amount (Rs)
110719 dt. 27.3.92	110719 dt. 27.3.92	2 Ream Paper	Super Bazar Connaught Place, WZ	527.00
	111027	Stationery	-do-	544.00
	110509	File cover	-do-	430.00
	110905	Stationery	-do-	301.00
	110487	Quilts/Bedil	-do-	100.00
	114258	Cloth	-do-	175.00
	10100	Stationery	-do-	215.00

....2/-





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Stationery - Supply Base - C. Place, Ill. - 179.00

6772 - 10 - Ballpoint - 532.00

9190 - 10 - Stationery - 272.00

9131 - 10 - Glass/Tumbler - 191.00

978 - 10 - Candle/Match - 41.00

11.2.92 - 10 - 1215.00

Head of Office has power to purchase stationery not over \$2000/- in any one year but in above case stationery has been purchased from misc. Dept. and expenditure which should be regularised from competent authority.

Stationery - Supply Base - C. Place, Ill. - 29.00

1915 - 10 - Photo copy - 590.00

1915 - 10 - Paper - 207.00

1915 - 10 - Diaper - 25.00

1915 - 10 - Balls - 184.00

1106.00

Stationery - Supply Base - C. Place, Ill. - 393.00

204274 - 10 - Diapers - 490.00

204274 - 10 - Diapers - 210.00

204274 - 10 - Diapers - 106.00

204274 - 10 - Diapers - 170.00

204274 - 10 - Diapers - 90.00

204274 - 10 - Diapers - 040.00

204274 - 10 - Diapers - 598.00

204274 - 10 - Diapers - 175.00

204274 - 10 - Diapers - 433.00

204274 - 10 - Diapers - 432.00

5196.00

Head of Office has power to purchase stationery not over \$2000/- in any one year but in above case stationery has been purchased from misc. Dept. and expenditure which should be regularised from competent authority.

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PARA 10

CONTINGENT BILL

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PARA 10  
PARA 5  
(97-98)

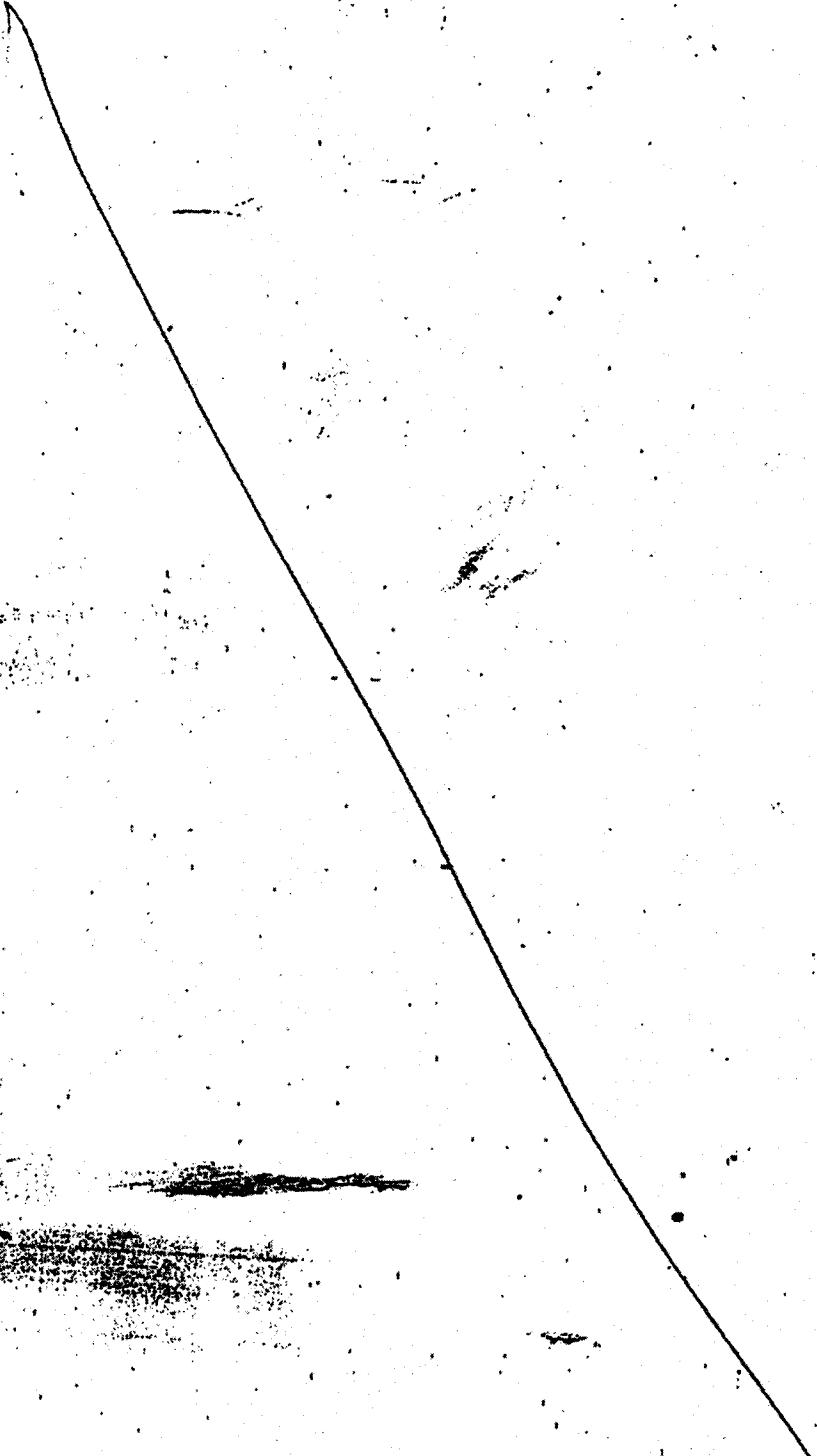
The following irregularities were noticed.

1. Bill No. C-155

It was noticed that Rs. 1083/- was paid against Rs. 1030/- as per bill. No. excess amount paid to Sh. Liykat Ali, A.N.O. for Rs. 45/- may be recovered either from the said person or from the defaulter with intimation to audit.

2. BILL NO. C-151

The office had purchased the steel almirah worth Rs. 980/- whereas, the purchase of steel almirah was made by the Chief Secretary, Delhi Government, even then without completing the usual formalities i.e. approval



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from Finance Department of Delhi Govt., the same is regularised. It is suggested that the same may be regularised from the competent authority under intimation to audit.

3. BILL NO. C-75 and C-121

Typewriter was got repaired for Rs. 925/- and Rs. 224/- without completing the codal formalities. It is suggested that Rs. 1979/- may be got regularised from the competent authority or relevant documents may be shown to audit.

4. ~~NOTE~~ It was also noticed that GFR provision are not being implemented by the office. As per rule tender/quotations is not required, if the purchases are made below Rs. 500/- in one occasion. But it was seen on several occasion, that the purchases were made beyond Rs. 500/- in one occasion without calling tender/quotations. The details are as under:

<u>BILL NO.</u>	<u>DATED</u>	<u>AMOUNT</u>
151	31.3.98	3949
152	-do-	3139
154	-do-	2273
146	30.3.98 S.V. 172	720
	-do- 173	875
144	25.3.98 162 to 167	5227
142	20.3.98 159 to 161	1497

It is also suggested to review the other cases under intimation to audit and also regularise the aforementioned bills from the competent authority under intimation audit.

5. BILL NO. 127 dated 19.2.98

It was seen that office table worth Rs. 7809/- was purchased from the M/s Super Bazar but no comparative statement of the government agencies and no its. tender/quotations were called, even though codal formalities certificate was placed in the contingent bills, and violated the GFR provisions. The aforesaid lapses may be regularised from the competent authority and shown to audit.

In view of the above, it is suggested that entire contingent purchases may be reviewed and obtain proper sanction from with regard to codal formalities and shown to audit.

Para No. 2 (Ref Memo No. 6 dated 18/06/09)

Sub- Contingency Bill/Vouchers

During the course of test check of contingency vouchers, it was observed that in the following cases provision of GFR have not been observed at the time of making the purchases as the quotations/comperative statement not made available to the audit or found attached with the vouchers. Further it was also seen that in certain cases payments were made without deducting TDS. Under GFR provision purchases are to be made on comparative rate basis after completion of all codel formalities and payments be made after deducting TDS in respect of payments involved more than 20,000 per annum. Non observance of provision of GFR may please be elucidated to audit. Therefore, purchases may be got regularized from the Competent Authority under intimation to audit. Similar other cases may also be checked and action taken accordingly.

Non Deduction of TDS & Non Call of Quotations

Ser No.	Name of Supplier	Bill No.& Date	Amount(in Rupees)
1.	M/S Military Trailors	144 dt 1/3/06	1,71,328
2.	M/S Sanjay Traders	149 dt 17/3/06	50,382
3.	M/S Arora Traders	147 dt 16/3/07	50,208
4.	M/S Arora Traders	148 dt 16/3/07	20,880
5.	M/S Arora Traders	190 dt 19/3/08	61,572
6.	M/S Arora Traders	189 dt 18/3/08	59,760
7.	M/S Gaurav Traders	182 dt 13/3/08	1,09,807
8.	M/S Dagar Motors	173 dt 03/2/09	64,512

(ii) Stock Entry

During 2008-09 3500 rounds in quality of bullets for .22 sk magazine was purchased vide bill no. 6630 dt 24/11/08 of M/S Nation Rifle Association of India but the same were not entered in stock register and record related to issue of ammunition has not been provided to audit. Further information regarding shooting events held, number of cadets participated therein and admissibility of bullet to each cadets has not been replied. As per rule 187(3) of GFR detail of material received should be entered in the appropriate stock register. The non observations of above provision of rule may please elucidated to audit.

(iii) Non settlement of ACB's

Following ACB's drawn for purchase of computer and camp & courses etc have not been settled till date whereas as per GFR provision advances so drawn should be preferred/settled within 30 days. Reason for non-settlement of advances need to be justified to audit.

Ser no.	Year	Bill no. & Date	Purpose	Amount(in Rupees)
1.	2007-08	164 dt 08/2/08	For purchase Of computer	51,401
2.	2008-09	96 dt 19/9/08	CATC-II Karla	2,83,806
3.	2008-09	68 dt 24/7/08	-do-	3,31,180

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TAN No. 1

(Ref No. Memo No. 7

Dated 19/06/2009

**Sub: Non deduction of GP Fund subscription in r/o Sh. Gurucharan Singh, HC**

On scrutiny of Pay Bill register it has been noticed that compulsory GPF subscription has not been deducted for the period from 04/2002 to 03/2007 from the salary of Sh. Gurucharan Singh, HC whereas as per GPF Rules minimum of 6% of Basic Pay is to be compulsorily deducted. The same may now be recovered alongwith interest under intimation to audit.

*M. J. Singh*  
*21/08/09*  
*IA.*

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**PART II**  
**CURRENT AUDIT REPORT**  
**(2009-16)**

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Para No.1 (Ref. audit memo 4 dt. 1/12/2016)

Sub:- Irregularities in Maintenance of Cash Book (Govt. A/C )

During the test check of Cash Book (Govt. A/c) maintained by the office of the 2-Delhi Battalion, NCC, ITI Pusa, Delhi, the following irregularities have been noticed by the audit:-

- 1 During scrutiny of GAR-6 receipts provided to audit, it was revealed that GAR-6 are not being issued whereas cash receipts are regularly being deposited into State Bank of India, Patel Nagar through Challans. Last GAR-6 number 70 was issued on 16.12.13. In the absence of issue of receipt, it could not be ascertained whether all the cash receipt amount was deposited in Government Account or not. Similar, observation was also reflected in previous audit report of the department vide Para No.7 (2005-09) but not complied with so far.
- 2 At the end of each month, complete Summary of balances in Cash Book not provided without which it could not be ascertained that the amount being carried over pertains to which elements of Bills.

Set  
Taken as fresh

HOO / DDO should take action to remove the irregularities and maintain the cash book as prescribed under rules under intimation to audit.

As  
27/11/2019  
Poonam Katar  
IAO / Party No. 32

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Para No.2 (Ref. audit memo 6 dt. 2/12/2016)

**Sub:- Short recovery of subscription towards DGHS amounting to Rs.2230/-.**

The rate of contribution towards Delhi government Health Scheme (DGHS) is fixed in reference to the grade pay that the official would have drawn in the post held by him / her had he / she continued to be in service now but for his / her retirement / death at specified rates according to Grade Pay. The rates of subscription w.e.f. 01.08.2010 is given below:

Grade Pay to the beneficiary	Subscription under CGHS per month now applicable DGEHS scheme (in Rs.)
Rs.1650	50
Rs.1800,1900,2000,2400,2800	125
Rs.4200	225
Rs.4600,4800,5400,6600	325
Rs.7600 and above	500

During the test check of records of 2-Delhi Battalion, NCC, ITI Pusa, Delhi, it was noticed that short recovery on account of recovery of contribution towards DGEHS has been made from many officials for the period mentioned against each. The details are given below:-

S.No	Name Designation	G.Pay	Recovery period	Deductions made	Deductions due	Difference to be recovered	Total amount of difference
1	Jatinder Khurana, HC	4600	8/2010 9/2010 10/2010	50 150 150	325 325 325	275 175 175	625
2	Vinay Kumar Gupta, UDC	2800	8/2010 9/2010 10/2010	50 60 60	125 125 125	75 65 65	205
3	Sunil Kumar, UDC	2400	8/2010 9/2010 10/2010	50 60 60	125 125 125	75 65 65	205
4	Siddharth, LDC	1900	8/2010 9/2010 10/2010	30 60 60	125 125 125	95 65 65	225
5	Gian Chand Sharma, LVD	1900	8/2010 9/2010 10/2010	30 60 60	125 125 125	95 65 65	225
6	Ramji Prasad, Chowkidar	1800	8/2010 9/2010 10/2010	30 60 60	125 125 125	95 65 65	225
7	Sumer Singh, Chowkidar	1800	8/2010 9/2010 10/2010 11/2010	30 60 60 60	125 125 125 125	95 65 65 65	290
8	Mukesh Rathi, UDC	2400	8/2010 9/2010 10/2010	60 60 60	125 125 125	75 65 65	205
9	Vinod Kumar, LDC	1900	8/2010	100	125	25	25
TOTAL							2230/-

The DDO may recover an amount of Rs.2230/- on account of short deduction of DGHS from the concerned officials under intimation to audit.

Other similar case may also be verified at your level and action be taken accordingly.

(Usha Purwaha)  
I.A.O.Audit Party No.VIII

Partly settled

27/11/2019

Person called IAO Party No.32

Recoverd 515/-

615.175/-

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**TEST AUDIT NOTE**  
**(2009-16)**

**TAN No. 1 (Ref Audit Memo No.7 Dated: 5-12-2016).**

**Sub: Service Books.**

During the test check of Service books maintained in the office of the 2-Delhi Battalion, NCC, ITI Pusa, Delhi, the following irregularities have been noticed by the audit:-

- i) As per rule, the officials/officers service book (who have completed 18 years of regular service or left five years of service before retirement.) will be verified by the PAO concerned and service verification certificate will be pasted on the service book. Same has not been done by the office in the following few cases:-

S.No	Name & Designation	Date of Birth	Date of Appointment	Date of Retirement
01	Sh. Ranjan Kr. Gautam, HC	01.12.1959	24.05.1980	30.11.2019
02	Sh. Yadram, Lascar	13.05.1960	27.01.1992	31.05.2020
03	Sh. Sumer Singh, Chowkidar	28.04.1961	13.06.1987	30.04.2021

- ii) As per Rule -257 of GFR service book should be maintained in duplicate of the Government Servant. First copy should be retained and maintained by the H.O.O. and the second copy given to the Govt. Servant for safe custody. In January every year, the Govt. Servant shall hand over his/her copy to his/her office for up-dating which should be returned within 30 days of its receipt. Same has not been done by the office

HOO is advised to take action as above.

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**TAN No. 2 (Ref Audit Memo No.5 Dated: 1-12-2016).**

**Subject: Shortcomings in Bill Register**

On scrutiny of Bill Registers maintained by 2-Delhi Battalion, NCC, ITI Pusa, Delhi, for the years 2013-16, following shortcomings have been observed:

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 is noticed that all entries were found unsigned by the DDO which is irregular. Entries in the bill register without attestation by the DDO have no attestation by the DDO have no authenticity and in absence of proper attestation figures of the bills presented to PAO can be changed at any stage and possibility of error cannot be ruled out.
2. **Blank Col-5,6,7,8 and 9** - Col. 5,6,7,8 and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque, but the same has never been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
3. **Blank Col.- 12** - Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No. 10 and 11 by DDO may be furnished to audit.
4. **Blank Col. 13,14 and 15** - Col. 13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
5. **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.
6. **ECS details** has not been mentioned in the Bill Register. Date of sending of ECS by the PAO has not been found mentioned against bills.

HOO / DDO is advised to take action as mentioned above.

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TAN No. 3 (Ref Audit Memo No.9 Dated: 6-12-2016).

**Sub: Non-adjustment of advances**

In order to have effective watch over the recovery/adjustment of advances, the offices should maintain a Register of advances. This register should be closed monthly in the last week and submitted to Head of Office in charge of administration after analyzing the position of outstanding advances paid up to the end of preceding month where they are due for adjustment. But it was observed that no advance Register was being maintained in the office, in the absence of which it could not be ascertained in audit that how many advance bills were pending for adjustment in the office. It was also noticed that advance bills were being adjusted in regular Fully Vouched Contingent Bills i.e. GAR-29 which is irregular and indicates lapses in the accounting system of office.

It was further noticed in audit that Sanction letter for Camps and Courses clearly specified that all payments to vendors / contractors / individuals should be made through electronic transfer system only i.e. ECS / RTGS and therefore all payments under the sanction should be made through ECS / RTGS only and a certificate to the effect should be submitted to the office within a period of 30 days failing which entire amount shall be required to be refunded to Government Account but the same was not being followed. The department made the payments of misc. advances to various firms for imparting training to the cadets in camps for shooting, para gliding etc. by cash / cheque which was in violation of sanction orders. The Head of Office should ensure that the conditions attached to the grant of advances are fulfilled and that proper accounts in this regard are maintained.

The details of some advances drawn are as under:-

S.No	Bill No. and date	Amount (Rs)
1	19A / 9.6.15	168377
2	23A / 25.6.15	15750
3	71 / 9.12.15	133195
4	75 / 22.12.15	376368
5	76 / 22.12.15	59956
6	92 / 2.12.14	129660
7	100 / 5.12.14	139460
8	62 / 13.12.13	539506

Since no register of advances has been provided to audit, it could not be ascertained whether the above mentioned advances were adjusted or not.

HOO is requested to initiate action for early adjustment of advances.

*bo*  
9/12/16  
(Usha Purwaha)  
I.A.O. Audit Party No.VIII

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**PART- II**  
**CURRENT AUDIT REPORT**  
**2016-17 to 2018-2019**

**Para No.1 (Ref.Audit Memo No 9 Dt. 27/11/2019)**

**Subject : Non deduction of TDS amounting to Rs. 2900/-**

Section 194C of income Tax Rules stipulates that TDS is to be deducted @ 2 % from payment made in respect of any contract/Sub-contracts/Advertisement. During test check of records it has been observed that No TDS was deducted from the contractor for hiring of vehicles as per details given below :

S.No	Supplier name	Bill No	Bill No	Amount	TDS
1	Arora Tourist Company	23	25/05/2017	10150/-	203/-
2	-do-	52	14/08/2017	37134/-	743/-
3	-do-	71	22/09/2017	3289/-	66/-
4	-do-	81	12/10/2017	26312/-	526/-
5	-do-	132	23/03/20108	19734/-	395/-
6	-do-	138	27/03/2018	48348/-	967/-
			Total	144967/	2900/-

An amount of Rs.2900/-towards TDS may be deducted from the concerned contractor after due verification of records and deposited in Govt. Account under intimation to audit.

**Para No.2 (Ref.Audit Memo No 1 Dt. 20/11/2019)**

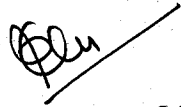
**Sub:- Non-Production of records**

**The following records were not produced to the audit.**

1. Contingency register
2. Expenditure control register

3/c

3. I/Tax records for the year 2017-18 & 2018-19
4. Tender file for hiring of parasailing Cadre I & II for PM rally 2019
5. TR V stock register



**AO/Internal Audit Officer**  
**Audit Party No. XXXII**

2/C

**TEST AUDIT NOTE**

**2016-17 to 2018-2019**

**TAN 1 (Ref Memo No 07 dt 25/11/2019)**

**Subject : Shortcoming in Cash book**

During scrutiny of Cash Book following shortcomings have been observed:

- 1 As per Rule 13(4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash Book and record a signed and dated certificate to that effect as mentioned below:-

“Certificate 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 observed that no such certificate has been recorded in the cash book during the audit period

- 2 Whenever any cash is received by a cashier, it is the duty of the cashier to issue TR-V as a token of acknowledge of receipt of cash. It has been observed that though cash has been deposited into the accredited bank, but no TR-V has been issued to the payer. Receipt of cash should be recorded on the receipt side of the cash book by giving TR-V number as a reference. The similar observation was also raised vide Para No.1 Year 2009-16.Hence now taken as fresh.
- 3 It is mandatory on the part of the DDO that at the end of each month, details of Undisbursed amount is to be recorded to ascertain the correctness of the balance amount but the same has not been found recorded during the period of audit.
- 4 There is a permanent advance of Rs. 5000/- as on 28/02/2016 but later on this amount has been merged in the closing balance where as it should be shown separately.


The above shortcomings may be removed and shown to next audit.

**TAN No.2 (Ref.Audit Memo No 8 dated: 27/11/2019)**

**Sub: Shortcomings in Pay Bill Register & Bill Register**

**A) Pay Bill Register :**

During test check of the PBRs for the years 2016-19, following discrepancies are observed:-



- 1/4
1. Pay Scale, Grade Pay, Govt. Accommodation, if any, GPF No/PRAN etc. has not been entered in the PBR.
  2. Though there are recovery on account of GPF advances/Scooter Advance, entries w.r.t. date of drawal of advance, Amount of Advance, No. of installments etc. are not mentioned in the PBR.
  3. PBR entries were not checked/countersigned by DDO/any other officer.
  4. Abstract entries have not been found entered during the audit period.

**B) Bill Register :**

During test check of the Bill Registers for the years 2016-19, following discrepancies are observed:-

1. DDO has not put his/her dated initials in any of the entries (Col.4).
2. All the columns except Columns 1 to 3 (i.e. Bill No. & date, Particulars and Net amount of the bill) have been left blank in respect of all most all bills.
3. By leaving these columns blank, it cannot be ascertained from the bill register whether the bill has actually been passed by the PAO or not, received the payment from PAO by way of A Cat. Cheque/B Cat. Cheque/ECS or NEFT/RTGS, date of receipt of cheque, date of entry made in the cash book etc.

Necessary steps may be taken to rectify above shortcomings and shown to next audit.

  
**Inspecting Audit Officer**  
**Audit Party No-XXXII**