

**DIRECTORATE OF AUDIT
GOVT. OF NCT DELHI
DELHI SECRETARIAT,
NEW DELHI – 110002**

Sub: - Internal Audit of Office of Commanding Officer-3, Delhi Girls Battalion NCC, Safdarjang Enclave, Delhi for the period 2019-20 to 2022-23 from 31.10.2023 to 10.11.2023

INTRODUCTION

Test Audit on account of Commanding Officer-3, Delhi Girls Battalion NCC, Safdarjang Enclave, Delhi for the period 2019-20 to 2022-23 has been conducted by the Audit Party No.VII comprising of Sh. Dinesh Kumar Dhawan, Sr. AO/IAO during the period from 31.10.2023 to 10.11.2023

AIMS & OBJECTIVES

The office of the Commanding Officer-3, Delhi Girls Battalion NCC, Safdarjang Enclave, Delhi was raised at Laxmibai Nagar, New Delhi on 15 on April 1964 under NCC GP HQ Delhi 'A' with 8 coys in 4 Colleges. The Bn came under command of NCC GP HQ Delhi 'C' in May, 1965. It moved to its present location at Safdarjang Enclave in April, 1983. 3 Girls Bn NCC now has authorized strength of 09 Coys and 10 Tps consisting of 09 Colleges/One open Sub-Unit with 1280 SW Cadets and 15 Schools with 1150 JW Cadest.

HOS/HOO/DDO's/CASHIERS: -

HOO

S.No.	Name	Designation	Period
1	A.K. Singh	Commanding Officer	01.09.17 to 31.05.19
2.	Piyush Sharma	Commanding Officer	01.06.19 to 28.02.21
3.	Harminder Singh	Commanding Officer	01.03.21 to 31.03.23

DDO

S.No.	Name	Designation	Period
1	A.K. Singh	Commanding Officer	01.09.17 to 31.05.19
2.	Piyush Sharma	Commanding Officer	01.06.19 to 28.02.21
3.	Harminder Singh	Commanding Officer	01.03.21 to 31.03.23

Cashier

S.No.	Name	Designation	Period
1	Suresh Kumar	Sr.Asstr.	01.04.19 to 31.03.23



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Budget Allocation & Expenditure from 2019-20 to 2022-23: -

Year	Budget Allotted in Rupees	Expenditure in Rupees	Balance in Rupees
2019-20	8356223	8284618	71605
2020-21	5842796	5405243	437553
2021-22	4574458	4526386	48072
2022-23	7379517	7218324	161193

Statutory Audit: -

The Statutory audit of Commanding Officer-3, Delhi Girls Battalian NCC, Safdarjang Enclave, Delhi has been conducted by AGCR upto 2022 (Copy Not Attached).

Maintenance of Records: -

The maintenance of records of Commanding Officer-3, Delhi Girls Battalian NCC, Safdarjang Enclave, Delhi for the period 2019-20 to 2022-23 was found satisfactory subject to observations made in current audit report and in test audit notes.

Vacancy Statement: -

S.No.	Name of Post	No. of Posts Sanctioned	Filled up	Vacant
1	Group A	Nil	Nil	Nil
2	Group B	01	01	00
3	Group C	17	05	12
	TOTAL	18	06	12

Old Audit Report:-

(A) There were 20 audit Paras with recovery of Rs. 15930/- outstanding in old audit report. The details are as under:

S. No.	Year	Total Para's	Para Settled	Para no. of settled para's	Outstanding Para's with para No.
1	1976-1978	01	Nil	Nil	01(1)
2	1978-1979	01	Nil	Nil	01(2)
3	1984-1987	02	Nil	Nil	02(3,4)

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4	1996-2001	03	Nil	Nil	03(7,9,10)
5	2006-2008	03	Nil	Nil	03(1,2,3)
6	2017-2019	10	Nil	Nil	10(1,2,3,4,5,6,7,8,9,10)


(B) Details of Old Recovery: Rs. 15930/-

S. No	Period	Audit Para No.	Description	Recovery Amount	Settled on the spot	Remaining Recovery
1	2017-2019	01	Less deduction of DGEHS	5500/-	Nil	5500/-
2	2017-2019	02	Over Payment of Washing Allowance	270/-	Nil	270/-
3	2017-2019	03	Discrepancies in Awarding work of Choreography	10160/-	Nil	10160/-
	Total			15930/-	Nil	15930/-

Details of Current Recovery: Rs. 55200/-

S. No	Audit Memo No.	Description	Recovery Raised	Settled on the spot	Remaining Recovery
1	8	Recovery of UTGEIS subscription amounting to Rs.1350/-	1350/-	1350/-	Nil
2	10	Short Deduction of Income Tax Amounting to Rs.50532/-	50532/-	Nil	50532/-
3	11	Recovery of Licence Fee of Rs.2400/-	2400/-	2400/-	Nil
4	12	Non deduction of TDS from contractor/Vendor as per Income-Tax Section 194C of Income Tax Act 1961 amounting to Rs.4668/-	4668/-	Nil	4668/-
	Total		58950/-	3750/-	55200/-

The internal audit report has been prepared on the basis of information furnished and made available by Commanding Officer-3, Delhi Girls Battalian NCC, Safdarjang Enclave, Delhi, disclaims any responsibility for any misinformation and/ or non-information on the part of auditee.


(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII

2B/C

Commanding Officer-3, Delhi Girls Bagtalian NCC, Safdarjang Enclave, Delhi

Commanding Officer-3, Delhi Girls Battalian NCC, Safdarjang Enclave, Delhi

2019-2020 to 2022-2023

PART-I

Old Outstanding Para



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List of Para (Order by Audited Year & Para)

[View Detailed Audit Report](#)

Department :N.C.C.							
Sub department:Commanding Officer-3, Delhi Girls Batalian NCC, Safdarjang Enclave, Delhi (85/1)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1976	1978	1		Contingent expenditure register	O	0
2	1978	1979	2		Cash Book	O	0
3	1984	1987	3		Cash Book	O	0
4	1984	1987	4		Contingent Expenditure	O	0
5	1996	2001	7		Income Tax	O	0
6	1996	2001	9		Contingency Vouchers	O	0
7	1996	2001	10		Non declaration of Head of Office	O	0
8	2006	2008	1		Cash Book	O	0
9	2006	2008	2		Non-utilization of Imprest money	O	0
10	2006	2008	3		Contingency Bills / Vouchers	O	0
11	2017	2019	1		Less deduction of DGEHS	O	5500
12	2017	2019	2		Over payment of Washing Allowance	O	270
13	2017	2019	3		Discrepancies in awarding work of choreography	O	10160
14	2017	2019	4		Non disposal of surplus/obsolete items amounting to Rs. 244622/-	O	0
15	2017	2019	5		Non adjustment of outstanding Abstract Contingent Advances	O	0
16	2017	2019	6		Discrepancies in maintaining Cash Book	O	0
17	2017	2019	7		Delay in submission of camp adjustment bills and remittance of balance amount	O	0
18	2017	2019	8		Discrepancies in conducting CATC w.e.f. 17th to 26th Oct., 2018	O	0
19	2017	2019	9		Irregular expenditure amounting to Rs. 35717/- on govt. vehicle without GPS	O	0
20	2017	2019	10		Non production of Records	O	0

* NOTE:
 'O'- Outstanding Paras.
 'R' -Reply submitted by the Department/Units.
 'C'- Comment by the Directorate of Audit on reply submitted.

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PART - I

1976-2008

PART - I

PART I(A)

Position of outstanding paras of previous Internal Audit Report in respect of 3 Delhi Girls BN HCG B/s Safdarjung Enclave, N. Delhi

Para 1

Contingent expenditure Register

The recruiting of contingent expenditure register vouchers items revealed the following irregularities:-

1) Purchase of stationery in violation of financial powers. In accordance with the financial powers delegated to the Heads of the offices by Delhi Administration a Head of Office is empowered to purchase stationery costing upto Rs.40/- at a time and total purchase during a financial year upto Rs.500/-

Purchase of stationery

It was observed that on several occasions the following stationery was purchased in excess of the limit of Rs.40/- and total purchase of stationery worth Rs.1728.15 was made during the year 1976-77 as per entries in the contingent expenditure register. Thus, expenditure on stationery having been incurred in excess of Rs.500/- was in violation of the financial powers of the Head of Office is irregular. The reasons for violation of the financial powers as pointed out above need to be elevated. Irregular expenditure may also be got regularised by the competent Authority under advice to Audit. Recoveries of such irregularities may also please be avoided.

S.No.	Bill	Date	Voucher No	Amount
1	11/76	6.5.76	19	63.60
2	33/76	2.7.76	87	60.16
3	42/87	9.8.76	108	175.89
4	71/76	9.10.76	164	42.00
5	82/76	16.10.76	173	211.08
6	105/76	13.12.76	313	65.50
7	-do-	-do-	314	80.70
8	117/76	15.1.77	330	75.84
9	132/77	7.3.77	364	79.10
10	141/74	14.3.77	437	43.60
11	1/77	6.4.77	13	61.47
12	13/77	30.4.77	39	71.45
13	18/77	12.5.77	52	73.35

Para 2

Para 2 CASH BOOK

(c) Purchase of the following items were made as per details below:-

S.No.	V.No & Date	Item	Qty	Amount	Dealer
1	12 dt 2.5.78	Brass top	5	96.20	Surindra Education
2	13 dt 2.5.79	-do-	5	96.20	-do-

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The details evidently revealed that the purchase of Rs. 854.64 from one particular dealer and on two consecutive days i.e. 2/5 and 3/5/78 were shown on different vouchers of the same dates to avoid formalities of calling for the quotations based on open competitive rates. Such piece meal purchases are totally in contravention to the financial rules as such the same expenditure requires regularisation by the competent authority under intimation to Audit.

*Enclosed
Code...*

(F) Notice board (10 nos) at Rs. 88/- each amounting to Rs. 880/- were purchased vide bill No 58 dated 1.2.78 from M/s S. Kumar. The quotations in support of the said purchase were not produced to audit on demand. The same after tracing may please be shown to the next audit. In case the formalities were not observed, the expenditure may be got regularised by the competent authority under advice to audit.

PART I (B)

Position of outstanding paras of audit conducted by DACR upto year 83-84

- Para 1 Operation of private current A/c
- Para 2 Broad sheet in respect of GPF of Gp (D)
- Para 3 Motor cycle advance
- Para 4 Log/Carriage/M Cycle
- Para 5 LTC/TA advance
- Para 6 Non production of vouchers

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PART II

1984-87

3

Position of current audit report for the year 1984-87 in respect of 3 Delhi Ciris DA MCC, D/G Safdarjung Enclave New Delhi.

Para 3

~~PARA 3 CASH BOOK~~

~~PARA-3~~

~~PARA 3~~

As already observed by the DACR vide para 1 of their stationery audit report year ending 23.04 the unit operating a current account in the State Bank of India, R.K.Puram. Entries of such money were made on the receipt ~~main~~ side as well as in disbursement side of Cash Book. The payment as and when required are made were drawn through cheque out of the current account and all such transaction appeared in the main cash book. The unit could not show any order proscribing the procedure being followed by the unit and also the orders of the Delhi Administration Delhi. You are, therefore advised either to stop the transaction through current account or obtain the permission of the Head of the Department/Finance Department Delhi Adm Delhi, compliance to this effect may be show to audit.

Operation of Current Account.

Reply advised to the audit authority
24/10/84
dated 11-11-84

On 24/2/86 the unit has credited a sum of Rs.2000/- to contingency head but details of the source from where the said amount received has not given which may be classified to audit.

The daily total of Cash book has not done by any responsible person other than the writer of Cash book as a result the casting mistake done on 24.2.86 could have been detected easily. The correction has been made on 25.2.86 without reflecting the casting mistake committed on 24.2.86. This requirement may be noted for future compliance.

Note of the features compliance -

Para 4

~~PARA-4~~

~~PARA-4~~

~~PARA-4 (CONTINGENT EXPENDITURE)~~

During the course of audit the following discrepancies/short comings were noticed

Purchase of Stationery

(a) Irregular purchase of Stationery- It was observed that the DDO/NO has incurred an expenditure beyond the limit of his power of Rs.1500/- PA as detail below:-

1984-85	Rs.1572.10
1985-86	Rs.2207.00

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power at a time of Rs.100/- in the following cases:-

S.No.	Bill No.	Date	Amount
1	CB/20/84	18.8.84	121.15
2	CB/85/84	11.8.84	178.20
3	CB/133/85	2.2.85	185.00
4	CB/102/85	27.3.85	234.40
5	CB/23/85	21.5.85	202.25

It is noticed that such irregularities were repeated various times which is irregular and controverts the provision of the rules (GR). It is now suggested to get regularise these irregularities from the competent authority immediately.

~~PARA 5~~
~~PARA 5~~

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Condemned
as when mentioned by the Condemnation board as such all such cases may be reviewed and figures restored correctly under advice to audit and also action taken to get these items condemned. For instances are given below:-

- Page No 3 Hypod Needles-2 Nos-2nd Nil (being unserviceable)
- Page No 6 screw driver-1 Non-3 Nos Charged off vide No. IV HQ/78 dt 10.11
- Page No 7 Brief case - 1 No- Nil Charged off as mentioned above
- Page No 8 Box (Iron)-1 Non-2 Nos Charged off as mentioned above
- Page No 9 1st Aid Kit-10 Nos-2 Nos Charged off as mentioned above
- Page No 10 1st Aid Kit-1 No- Nil Charged off as mentioned above
- Page No 11 1st Aid Kit-1 No-3 Nos-2 Nos Charged off as mentioned above
- Page No 12 Red Jacket 14 Nos-2 Nos for firing
- Page No 13 1st Aid Kit-1 No- Nil for

Para-5 (5)

Income Tax PARAGRAPH INCOME TAX

Actual Periods: 12-11-01

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PARA-7

During the course of audit regarding income tax for the year 1998-99 to 2000-01, the undementioned circumstances were noticed which needs to be clarified and where necessary, point out that may be made after due verification under continuation of audit :-

- 1. As per Section 23-A of Income Tax Act every DDO must obtained Tax deduction Account Number (TAN) from ITO (ITD) and this office has not obtained Tax deduction A/c No., which is irregular.
- 2. As per Section 206 of Income Tax Act read with Rule 34 of Income Tax Rules, every salary disbursing officer shall furnish the Annual return of salaries paid and the deducted amounts in Form No. 24 and deliver the same to the concerned Income Tax officer, and this requirement has also not been fulfilled by this office, which is irregular.

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DIRECTORATE OF AUDIT
CNCT OF DELHI
PARTY No. 2

Audit Memo No. 9
Dated 21-11-2001

~~PARA 1~~ ~~PARA 2~~ ~~PARA 3~~ ~~PARA 4~~ ~~PARA 5~~ ~~PARA 6~~
Contingency vouchers

During the course of audit regarding Contingency vouchers, the undermentioned irregularities have been noticed which needs to be rectified and also noted for future compliance under intimation to audit :-

Non observance of Codal formality

It has been noticed that the undermentioned purchases/expenditure has been made without observing Codal formalities as required under C.F. Rs., which is illegal. If any quotation has been called that may be shown to audit otherwise these purchases/expenditure may be not legitimate from the competent authority under intimation to audit :-

S.No.	Disch. & Date	C.No.	Amount	Name of Firm	Remarks
	<u>1996-97</u>				
(a)	106 dt. 4.2.97	228	Rs. 582/-	M/S Gee Sm Enz.	Forms etc.
		229	Rs. 3500/-	M/S Paramount Enz.	Black Boards
(b)	117 dt. 20.2.97	255	Rs. 5900/-	M/S Chatwal Jwal Trade Co.	Teak Ply w.
(c)	123 dt. 27.2.97	274	Rs. 4500/-	M/S Baijapanti Chitralga	Mixing of costume
	<u>1999-2000</u>				
(a)	126 dt. 27.3.2000	808	Rs. 2710/-	M/S Singh Mishra	Covered up book
		810	Rs. 2710/-	M/S Raj Raj Mishra	approx. binding

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Parva - 07

DIRECTORATE OF AUDIT
GNCT OF DELHI
PARTY NO. VI

~~PARA No 4. PARA-10 PARA-07~~ Audit no number 10
Dated 21-11-2001

Non Declaration of Head of office

During the course of audit, it has been observed that DDO of this unit was declared by the Head of Deptt. i.e. Dy D.G. NCC whereas he was not declared as any one the function of Head of office, however commanding officer of this unit is exercising the powers of Head of office without declaration by H.O.D. which is illegal. As per Rule 14 of Delegation of Financial Powers, H.O.D. shall declare any Categorized officer subordinate to him as Head of an office.

It has further been noticed that expenditure incurred by this unit during the Audit period is illegal, which may be got reimbursed from the competent authority and also get declare H.O.D. by H.O.D. under Intimation to Audit.

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PART - II
CURRENT REPORT (2001-2002)

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~~PARA - 08~~

Para - 08

PARA No. 1

CASH BOOK 9 Ref.M.N.No.9 dated.24.2.09)

During the course of test check of cash book, the following irregularities have been observed:

1. An amount of Rs.3,15,397/- was received through cheque number 844463 dated 6.6.07 and the same was deposited in the accredited bank on 18.6.07 through challan No.3 but the receipts and disbursement of the same has not been entered in the cash book. Since it was only text check, DDO may please ensure that all the transactions of receipts and payments are entered in cash book on the date of their occurrence.
 2. It has also been seen that there are entries wherein payments have been shown more than the amount drawn from PAO e.g. vide B.N.89 dated 27.12.06, Rs.70737 was drawn but in cash book it has been shown as Rs.72,210. Correctness of the same could not be verified as acquittance was not shown to audit.
 3. The entries of cash book have been checked in a routine manner due to which clerical error such as an amount of Rs.1,30,000/- has been shown as Rs.13,000/- in the receipt side during the month of June, 06.
- The discrepancies noticed on test check need proper attention and action taken in this regard may please be intimated to audit in due course.

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9 Para - 09
~~PARA-09~~

PARA No- 2 NON UTILIZATION OF IMPREST MONEY (Ref. Mn 9 dt. 24-2-09)

During scrutiny of record it has been noticed that imprest money amounting to Rs. 5100/- has not been found utilized since 2001 even once by the Unit. As per rule the imprest money should be recouped twice in a month. Reason for same may be elucidated to the audit. In case the imprest is, no longer required, the same may be surrendered after obtaining necessary permission from the competent authority and be deposited in government account.

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10 Para - 10
PARA-10

PARA No. 3 Contingency bills/vouchers (Ref M.N.10 dt.25.2.09)

I. Purchases without certificate required under Rule 145 & 146 of GFR

On test check of purchase vouchers mentioned below, it has been noticed that the certificate required in terms of rule 145 and 146 of GFR for purchase upto 15000 & 1 lac, as the case may be, has not found recorded on the body of the bills/vouchers. Stock entry certificate was also not found recorded on the face of the bill. Therefore competent authority may record the entire certificate on the face of the bill before making any payment so that codal formalities can be completed.

Sl.No.	B.No. & date	Particulars	Amount(In Rs.)
1.	134 dated 26.3.08	M/s N.G.Peripherals	5000
2.	112 dated 22.2.08	Misc.Purchase	7191
3.	27 dt.20.6.07	M/s Laxmi Narayan	4493
4.	148 dt.20.6.07	-do-	24987
5.	26 dt.15.6.07	-do-	4410

II. Non-observance of codal formalities & Non-deduction of TDS

During test check of the record of the purchases made during 2006-08, as per detail given at Annex 'A', it was found that the codal formalities have not been observed at the time of making purchases as the quotation/comparative statement not made available to audit or found attached with the vouchers. Further it was also seen that payments were made without deducting TDS. Under GFR provision purchases are to be made on competitive rate basis after completion of all codal formalities and payments be made after deducting TDS in respect of payments involved more than Rs.20,000 per annum. Non-observance of provision of GFR may please be elucidated to audit. Therefore, purchases may be got regularised from the competent authority under intimation to audit. Similar other cases may be checked and action taken accordingly.

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ANNEXURE 'A'

Sl.No.	S.No. & dated	Particulars	Amount(inRs)
2006-07			
1.	23	29.6.06 M/s Tarun Furnishings	97,594
2.	24	29.6.06 M/s Standard Store	1,05,468
3.	39	29.8.06 M/s Arora Travels	7,02,424
4.	62	16.10.06 M/s Shapo Equipment	30,358
2007-08			
5.	81	6.11.07 Purchase for Stock (bill not traceable)	1,18,524
6.	74	15.10.07 M/s Alok Wood Working	92,306
7.	34	10.7.07 Hiring of transport	43,500

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Para 11

**PART - II
CURRENT AUDIT REPORT
(2017-2019)**

Para 01:- Less Deduction of DGEHS contributions amounting to Rs.5500/--

Ref: - (Audit Memo No. 03 Dated 10.12.2019)

The rate of subscription towards DGEHS were revised w.e.f. 01.08.2010 vide Dte. of Health Services OM No. F.25 (III)/DGEHS/09/38850-55 dated 28.07.2010 and subsequent clarification vide letter No. 44413-18 dated 20.08.2010. The revised rates are shown below:

Grade Pay of the beneficiary	Subscription under DGEHS
Rs. 1650	Rs. 50
Rs. 1800, 1900, 2000, 2400 and 2800	Rs. 125
Rs. 4200	Rs. 225
Rs. 4600, 4800, 5400 and 6600	Rs. 325
Rs. 7600 and above	Rs. 500

Scrutiny of PBRs and Salary bills revealed that the contribution of under-mentioned employee has been less deducted from his monthly Salary as detailed below:-

S. No	Name & Designation Sh./Smt.	Grade pay	Prescribed rate p.m. (Rs.)	Amount deducted p.m. (Rs)	Difference p.m.(Rs.)	Total No. of months	Amount recover able
1	Sh.Manjeet Singh (H.C)	4600/- (07/12 to 05.15 4800/- 06/15 to 01/17)	325/-	225/-	100/-	55(07/12 to 01/17)	5500/-

Necessary steps should be taken to recover the arrear of DGEHS contribution amounting Rs.5500/- (Rupees five thousand and five hundred only) after due verification of records and under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

Para 12

Para 02:-Over payment of washing allowance amounting to Rs.270/-

Ref: - (Audit Memo No. 08 Dated: 11.12.2019)

In pursuance of implementation of the recommendation of the 7th CPC, vide OM No.19051/1/2017/E.IV dated 02.08.2017 of Government of India, M/O Finance, Department of expenditure, washing allowance has been banned w.e.f.01.07.2017 but scrutiny of records revealed that same has been paid in the month of July,2017 as detailed below:-

S.NO.	Name & Designation of employee	Washing allowance paid	Amount to be recovered
1	Laxmi Narayan,LVD	90/-	90/-
2	Bhagirath,Driver	90/-	90/-
3	Jeevan Singh,Chowkidar	90/-	90/-
Total amount to be recovered			270/-

Necessary steps should be taken to recover the washing allowance amounting Rs.270/- (Rupees two hundred and seventy only) after due verification of records and under intimation to audit. Other similar cases, if any, may also be taken into account for similar action.

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Para 13
Para 03:- Discrepancies in awarding work of choreography

Ref: - (Audit Memo No.16 Dated: 17.12.2019)

Scrutiny of records revealed that during audit period, CO of concerned unit has made payments on account of work of choreography for RDC, 2019 to M/s Saptakk Kala Kendra as detailed below:-

(A)

S.No	Adv. Bill No./date	Amount of bill	Adjustment bill no./date	Discrepancies noticed
1	83/10.12.18	127000/-	120 dt 22.2.19	i) No award letter specifying terms and conditions of work/contract has been issued to M/s Saptakk Kala Kendra ii) Board proceedings of payment made vide bill 120 dated 22.2.2019 are not signed by members of board iii) SL.No.5 of Board proceedings refers M/S Nritya Group as lowest whereas order was given to M/S Saptakk Kala Kendra. iv) Comparative statement is not signed by all board members and signatures are also without date. v) Quotations received from dealers are also without date. vi) Instead of deducting 10% tax only 2% TDS has been deducted, less deduction of Rs.10160/- as tax may please be clarified,
2	90/24.12.18	216300/-	121 dt 22.2.19	i) No award letter specifying terms and conditions of work/contract has been issued to M/s Saptakk Kala Kendra ii) Quotations were asked from 03 organizations vide letter dated 19.11.2018, but last date of submission of quotations was referred as 29.09.2018 which needs clarification. iii) Comparative statement is not signed by all board members and signatures are also without date. iv) invoice/bill of dealer against which payment is made is without date
3	91/24.12.18	147000/-	122 dt 22.2.19	i) No award letter specifying terms and conditions of work/contract has been issued to M/s Saptakk Kala Kendra ii) Comparative statement is not signed by all board members and signatures are also without date. iii) invoice/bill of dealer against which payment is made is without date
Total payment made		490300/-		

(B) Splitting of expenditure: An expenditure amounting to Rs.490300/- was incurred in one month for same nature of work and payment was also made to same dealer by splitting 03 bills which is against GFR. Assessment and award of work could be clubbed to get more competitive rates,

(C) Cheque payments violating conditions of sanction: As per condition No.09 of Delhi Govt. sanctions, all payments should be made through electronic transfer system only i.e. ECS/NEFT/RTGS only but it has been observed that payments in all cases as referred above have been made through cheques violating conditions of sanction, which needs clarification.

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(D) Bill No.169 dated 5.2.2018 amounting to Rs.478500/- for payment of same nature to same dealer was not provided to audit for scrutiny

Accordingly, expenditure of all 03 bills amounting to Rs.490300/- may be regularized from concerned Head of Department and recovery of Rs.10160/- on account of less deduction of tax may be initiated from concerned dealer after due verification of records and deposited in govt. account under intimation to audit.

Para 04:- Non disposal of surplus / obsolete Items amounting to Rs. 2,44,622/-

Ref: - (Audit Memo No. 07 Dated: 11.12.2019)

Rule 218 (i) of GFR, 2017 stipulates that "surplus or obsolete or unserviceable goods with residual value above rupees two lakh, should be disposed of by:-

- (a) obtaining bids through advertised tender or
- (b) Public auction

Further Rule 219(i & ii) of GFR stipulates method of disposal through advertised tender

Scrutiny of records and information provided by the unit (as per list Annex. 'A') revealed that goods acquired from state fund amounting to Rs. 2,44,622/- are lying in the store since 2003 for want to condemnation but the Unit had not auctioned/disposed of these surplus / obsolete items till date resulting in unnecessary accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed off.

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

Para 05:- Non adjustment of outstanding Abstract Contingent Advances amounting to Rs 4119510/-

Ref: - (Audit Memo. No. 10 Dated: 12.12.2019)

Rule 118 of Receipt & Payment Rules provides that money drawn on Abstract Contingent Bill (ACB) for payments of advance to supplier should be adjusted within a period of one month from the date of drawl of such bills but scrutiny of records revealed that an amount of Rs. 4119510/- drawn on abstract Contingency bills is outstanding as on date. The breakup of outstanding / unadjusted advances is as under:-

Sr. No.	Bill No. & Date	Particular of Bills	Amount of pending AC Bills
01.	2005-06	Not available	10968/-
02.	2007-08	Not available	48500/-
03.	2009-10	Not available	448656/-

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04.	2009-10	Not available	1317269/-
05.	2010-11	Not available	1663745/-
06.	2013-14	Not available	187508/-
07.	2014-15	Not available	61320/-
08	17/16.05.19	Advance drawal for 001 Basic Mountaineering course (Manali) ABVIMAS	6870/-
09	25/29.05.19	Advance drawal for CATC camp 24 June to July 2019	178301/-
10	26/06.06.19	Advance drawal for OTA Gwalior in r/o shalini malhotra ANO	5895/-
11	34/08.07.19	Advance drawal for ALC - II Agra	9695/-
12	36/10.07.19	Advance drawal for CATC at NCC Gp Hq Delhi w.e.f. 24 July to 02 Aug 2019	178300/-
13	56/16.09.19	Advance drawal for OTA Chennai w.e.f. 16 Sep to 21 Sep 2019	2483/-
TOTAL			4119510

Sincere efforts should be initiated to clear/adjust the same at the earliest under intimation to audit.

Para 06:- Discrepancies in maintaining Cash Book for the period 2017-18 to 2018-19.

Ref: - (Audit Memo No. 12 Dated: 13.12.2019)

As per Rule 13(1) and Note 2 below Rule 13 of CGA(R&P) Rules, 1983 the cash book should be maintained in GAR- 3. It should be bound and its pages, machine-numbered. Before bringing a cash book into use, the DDO should count the number of pages and record a certificate of count on the first page of the cash book.

During the test audit of Cash book of **Commanding Officer, 3 Delhi Girls Battalion**, the audit period from 01.04.2017 to 31.03.2019 the following discrepancies have been noticed:-

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

(a) **State Fund Cash-Book** -pertaining to the receipts/expenditure(usually 25%) of the expenses met out of State fund

(b) **Central Fund Cash-Book** -pertaining to 75% receipts/expenditure of the camp & courses i.e contribution by the Central Government

(c) **Regimental Fund Cash Book** -pertaining to the receipts/expenditure of certain expenditure of cadets met out from the receipts of enrollment amount.

(d) **Camp cash book-** pertaining to camp account only.

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

2. Receipts Book of TR-V/GAR-6: Receipts Book of TR-V/GAR-6 has not been maintained during the audit period hence, the authenticity of receipts collected and their timely deposit in Bank cannot be ascertained.

3. Non recording of Challans in cash book: Unspent money of camp account is being deposited in concerned PAO through challans. Share of state government is entered in state cash book and afterwards transferred to camp cash book but After the camp unspent amount deposited into concerned PAO is neither taken in receipt or payment side of state cash book which is against receipt and payment rules and need clarification. Some of such challans are as under:-

Challan No.	Date	Amount
01	02.05.2017	300/-
09	25.09.2017	83465/-
nil	05.02.2018	7479.70/-
12	05.03.2018	30000/-
15	11.07.2018	390/-
17	16.07.2018	180/-
18	16.07.2018	1170/-
34	03.04.2019	7400/-

4.. As per Rule 13(i) of CGA(R&P) Rule 1983 all monetary transactions should be entered in the cash book as soon as they occur and each and every entry must be attested by the Head of the Office in token of check. But it has been observed that the entries of cash book w.e.f. 01.04.2017 to July, 2018 have neither been signed by HOO/DDO nor the cash book has been properly written as per Receipt and Payment Rules. It has been written in a very haphazard manner by skipping number of dates, totalling of balances etc. which is against Receipt & Payment Rules.

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

6.As per Rule 13(iv) of CGA(R&P) Rule 1983 the DDO should physically check the monthly closing balance in hand & record a certificate to this effect in figure and words in his own hand, the result of such verification under his seal and signatures of the DDO at close of each month but it has been observed that the said certificate has not been recorded properly by the DDO during 2017-18.

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

Necessary steps may be initiated to remove said irregularities.

Para - 17
Para 07:- Delay in submission of Camp adjustment bills and remittance of balance amount.

Ref: - (Audit Memo No.13 Dated: 13.12.2019)

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

S.No	Name of Camp & duration	Adv. Bill No.	Date	Amount of State Share	Amt of Exp.	Utilized Amt	Challan No. & Dt	Delay in submissin unspent Amt in Days	Adj. Bill No. & Dt	Delay in submiss ion of Adj. Bill
1	Advance for SNIC-1 Dimapur (NER) From 03 Jan to 14 Jan 2018.	151	9/1/2018	2325/-	2325/-	-	-	-	21 dt 25.5.18	13 weeks
2	Advance for SNIC-1 Dimapur (NER) From 03 Jan to 14 Jan 2018.	102	29.5.17	36326	36326/-	-	-	-	22 dt 22.5.18	13 weeks
3	Sanction of advance for NIC-II Bhawan Rohini wef 18-29 Jan 2018.	123	19/12/2017	45378/-	37898.30	7479.70	12.2.18	12 days	23 dt 22.5.18	12 weeks
4	Sanction for additional fund of Rs. 1700/- for 005 Basic Course at MAS Manali for 01-26 Oct 2017.	92	23/10/2017	1700/-	1700/-	-	-	-	150 dt 1.1.18	05 week s
5	005 Basic Course at MAS Manali from 01-26 Oct 2017	79	4/10/2017	4125/-	4125/-	-	-	-	149 dt 1.1.18	05 weeks
6	Attachment of NCC Girls Cadets with OTA Chennai from 23 Oct to 28 Oct 2017.	76	15/09/2017	6560/-	5760	800	09 Dt 14.12.17	43 days	113 dt 22.11.2017	-
7	CATC Group C w.e.f 11 to 20 Aug 2017.	64	1/8/2017	183934/-	100469	83465	09 Dt 3.10.17	40 days	85 dt 03.10.2017	02 weeks
8	Attachment of NCC Officers and SW (Girls) with Regular Army Units.(Aug.2017)	62	1/8/2017	52575/-	19889	32686	10 Dt 19.01.18	140 days	145 dt 28.12.17	16 weeks
9	RCTC SW Girls Srinagar (Pauri) w.e.f 27 Sep to 02 Oct 2017.	61	1/8/2017	10021/-	10021	-	-	-	120 dt 13.12.17	06 weeks
10	Advance of CATC at NCC Gp Hq Delhi 'C' w.e.f 17-26 July 2018	29	5/7/2018	197285/-	141008	56277	23 Dt 07.09.18	38/ days	43 dt 8.8.18	-
11	Advance drawal for PRCN/SW/102 from 26 Aug to 17 Nov 2018 at OTA Gwalior in R/O Richa Raj, CTO.	38	27/07/2018	13585/-	13025	560	33 Dt 07.03.19	106 days	130 dt 7.3.19	11 weeks
12	Advance drawal for RCTC Srinagar (Pauri) w.e.f 27 Sep to 02 Oct 2018	37	1/8/2018	19322/-	15257	4065	27 Dt 16.11.18	42 days	78 dt 8.11.18	-

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13	Advance drawal of Mrs. Komal Motwani, CTO PRCN/JW, OTA Gwallior w.e.f 14 Jan to 13 Apr 2019.	92	24/12/2018	11785/-	10605	1180	42 Dt 07.09.19	142/days	61 dt 26.9.18	04 months
14	Advance drawal of Ms. Renu Jonwall CTO PRCN/SW, OTA Gwallior w.e.f 14 Jan to 13 Apr 2019	107	15/01/2019	11785/-	11025	760	41 Dt 18.09.19	142/-days	60 dt 26.9.18	18 weeks
15	Advance drawal for CATC Camp 24 Jun to 03 July 2019	25	29/05/2019	178301/-	110194	68107	37 Dt 17.07.19	41 days	80 dt 23.10.19	15 weeks

Para 08: Discrepancies in conducting CATC w.e.f 17th to 26th Oct., 2018

Ref: - (Audit Memo No.15 Dated: 17.12.2019)

Scrutiny of records revealed that unit has conducted combined annual training camp (CATC) w.e.f 17.10.2018 to 26.10.2018. Following discrepancies have been noticed:-

1. Poor estimation resulting in blockade of funds: The unit had fund proposal of Rs.731072/- against which Rs.719981/- was sanctioned and subsequently Rs.539986/- was received on 27.08.2018 from Center Govt. as 75% share and vide Delhi Govt. sanction dated 12.9.2018 an advance of Rs. 179995/- (25%) was drawn vide bill No.58 dated 4.10.2018. An expenditure of Rs.429718/- was incurred during camp. After completion of camp, an amount of Rs.107429/- was refunded to Delhi Govt. vide challan No.28 dated 15.11.2018. About 60% saving in proposed budget indicated poor estimation and needs clarification.

Further, as per planned strength of 500 cadets only 266 had attended but unutilised amount was deposited after 20 days of termination of camp, the same could be surrendered on very first day of camp to avoid unnecessary blockade of funds.

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

S.No.	Date of payment	To whom paid	amount	Mode of payment
1	16.10.2018	Saran motors pvt.ltd.	4463/-	Ch.No.053315
2	18.10.2018	M/s Shyam ji trading	4800/-	Ch.No.053316
3	22.10.20218	Shiv repair works	2000/-	cash
4	23.10.2018	M/s Aapka Caterers	186832/-	Ch.No.053319
5	23.10.2018	M/S D.G.Tonsokad cooprn.	10078/-	Ch.No.053321
6	25.10.2018	M/s Aapka Caterers	68752/-	Ch.No.053323
7	26.10.2018	TA to cadets	20240/-	cash

3. Though most of the payments have been made through cheques, but no cheque issue register has been maintained.

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

Expenditure on above camp may be got regularized from concerned HOD and payments should be made through electronics mode i.e ECS/NEFT/RTGS only as per conditions of sanction.

Para - 19

Para 09:- Irregular expenditure amounting to Rs. 35717/- on govt. vehicle without GPS

Ref: - (Audit Memo No.17 Dated: 17/12/2019)

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

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

Scrutiny of records revealed that Unit is maintaining one Maruti Gypsy and one motor cycle BUT GPS was installed in March,2019 and w.e.f. 01.10.2018 to till March,2019 an amount of Rs.35717/- has been spent on petrol & diesel of said vehicles which is irregular.

Accordingly, irregular expenditure to the tune of Rs.35717/- may please be got regularized from HOD concerned under intimation to audit.

Para - 20

Para 10:- Non-Production of Records.

Ref: - (Audit Memo No. 01 & 11 Dated: 12/12/2019)

Following records were not produced for auditing, same may be produced to next audit for scrutiny:-

01. Budget and expenditure for the period 2014-15
02. Stock registers
03. Register of Cheque Books, Receipt Book
04. Property Register alongwith condemnation record
05. GR-6 Register
06. Postage Stamp A/c.
07. OTA Register.
08. Liveries Account.
09. Rent/Electricity /Water/Telephone Register and Bills.
10. Long Term Advance Register, medical bill register and its reconciliation with PAO
11. Bill register 104.2017 to 20.6.2017
12. Reply of old audit paras w.e.f 1976-78 to 2008-14
13. Attendance registers,

**(Santosh Sharma)
IAO/ Audit Party NO XXXIII**

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Part-II

**CURRENT AUDIT REPORT
(2019-2020 to 2022-2023)**

PARA`s

Commanding Officer-3, Delhi Girls Battalian NCC, Safdarjang Enclave

**Para 01: - Short Deduction of Income Tax Amounting to Rs.50532/-
(Ref. Memo No. 10 Dated 03.11.2023)**

During the test check of Income Tax records for the audit period, following discrepancies has been noticed.

1) Bijender Kumar, Jr.Asst. (2022-23)

S.No.	Gross Income as per form 16	Tax Calculation as per form 16	Tax Deducted by the DDO	Difference/ Short Deduction
1	803264	45187	24560	20627/-

2) Praveen Sharma, ASO (2021-22)

S.No.	Gross Income as per form 16	Tax Calculation as per form 16	Tax Deducted by the DDO	Difference/ Short Deduction
1	1074446	100079	70176	29903/-

Necessary steps should be taken to recover the Short Deduction of Income Tax Amounting to Rs.50532/- after due verification of facts & figures, under intimation to audit. Other similar type of cases may also be reviewed by the Unit itself for similar action under intimation to audit.

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Para 02: - Non deduction of TDS from contractor/Vendor as per Income-Tax Section 194C of Income Tax Act 1961 amounting to Rs.4668/- (Ref. Memo No. 12 Dated 07.11.2023)

As per Income Tax Section 194C TDS, it is mandatory to deduct from the contractor in a single contract which exceed Rs.30000 and if the aggregate amount of such contracts in a financial year exceeds Rs.100000 then TDS will be deducted @ 2%.

During the test check of Bills for the year 2021-22 it was noticed that the unit has paid Rs.233400/- to M/s AAPKA CATERS & ALLIED SERVICES in a single bill which exceeds Rs.30000/- but no TDS was deducted as per rule. The details of the bill is as under: -

2021-22

S.No	Name of Party	Bill No. & Date	Item Purchased	Amount in Rs.	TDS Amount to be Recovered
1	M/s AAPKA CATERS & ALLIED SERVICES	138 dated 08.02.22	Messing Charges/Catering Services	233400/-	4668/-

Necessary steps should be taken to recover the TDS amount of Rs.4668/- after due verification of facts & figures. Other similar type of cases may also be reviewed by the unit itself for similar action for the other financial years under intimation to audit

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Para 03: - Non Filing of GST Return
(Ref. Memo No. 13 Dated 08.11.2023)

As per the Notification No. 50/2018-Central Tax dated 13.09.2018 by CBIC it was decided that the TDS would be made operational w.e.f 01.10.2018 @ 2% is to be deducted from the payments made to the firms if the gross amount to be paid to the vendors is equal to or more than 2,50,000/- Similar notifications have been issued by respective State Government.

During the scrutiny of bills for the audit period 2019-20 to 2022-23 the following discrepancies have been found. The items mentioned in the given below bills comes under GST act, the contractors were registered for GST and have got registration number also as mentioned in their bills. The amount paid to the vendors during a financial year is more than Rs.250000/- the Unit has deducted @2% GST from the bills but Unit has not filled the GST monthly/quarterly return in the below mentioned bills.

S.No	Name of Party	Bill No. & Date	Item Details	Amount in Rs.	GST Amount
1	M/s AAPKA CATERS & ALLIED SERVICES	495 dated 15.02.21	Messing Charges/Catering Services	279900/-	5598/-
2	M/s AAPKA CATERS & ALLIED SERVICES	ZGA/DL/22-23/068 dated 14.12.22	Messing Charges/Catering Services	337200/-	6744/-
3*	M/s AAPKA CATERS & ALLIED SERVICES	004 dated 29.01.20	Messing Charges/Catering Services	760650/-*	15214/-
4	M/s Royal Ent.	118 dated 02.08.19	Messing Charges/Catering Services	462050/-	9241/-

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*(Bill No.004 dated 29.01.20 of M/s AAPKA CATERS & ALLIED SERVICES restricted to Rs.760650, Actual Bill Rs.793800)

The purpose of the above notification is to identify the transaction which includes GST and also help to ascertain the GST Department whether the balance GST is been deposited by the service provider but due to non-filing of GST return by the Unit the purpose of the above notification has been defeated.

Necessary steps should be taken to file the GST return of above mentioned cases after due verification of facts & figures, under intimation to audit. Other similar type of cases may also be reviewed by the Unit itself for similar action under intimation to audit.



Para 04: - Non filling of TDS return for the TDS deducted from the vendors Payment.

(Ref. Memo No. 14 Dated 09.11.2023)

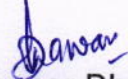
As per Income Tax Section 194C TDS, it is mandatory to deduct from the contractor in a single contract which exceed Rs.30000 and if the aggregate amount of such contracts in a financial year exceeds Rs.100000 then TDS will be deducted @ 2%.

During the test check of Bills for the year 2019-20 to 2022-23 it has been noticed that the unit has deducted 2% TDS (Income Tax) from the following bills, but the unit has not filed the TDS return for the same. Details are as under:-

S.No	Name of Party	Bill No. & Date	Item Purchased	Amount in Rs.	TDS Amount Deducted but Not Deposited in Income Tax Department
1	M/s AAPKA CATERS & ALLIED SERVICES	495 dated 15.02.21	Messing Charges/Catering Services	279900/-	5598/-
2*	M/s AAPKA CATERS & ALLIED SERVICES	004 dated 29.01.20	Messing Charges/Catering Services	760650/-*	15014/-
3	M/s Royal Ent.	118 dated 02.08.19	Messing Charges/Catering Services	462050/-	9241/-

*(Bill No.004 dated 29.01.20 of M/s AAPKA CATERS & ALLIED SERVICES restricted to Rs.760650, Actual Bill Rs.793800)

The HOO/DDO may take necessary steps to rectify the irregularities and get it regularized from competent authority after due verification of facts & figures, under intimation to audit. Other similar type of cases may also be reviewed by the unit itself for similar action under intimation to audit.


(Dinesh Kumar Dhawan)
Inspecting Audit Officer
Audit Party No.VII