

67

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

Sub:-Internal Audit report on accountsof Commanding Officer, 04 Delhi Girls Batalian N.C.C. Safdarjung Enclave, New Delhi-29for the period 01.04.2017 to 31.03.2020.

INTRODUCTION:-

The accounts of **Commanding Officer, 04 Delhi Girls Batalian N.C.C. Safdarjung Enclave, New Delhi-29**for the period 01.04.2017 to 31.03.2020 were test audited by Audit Party No. 33 comprising of Smt. Santosh Sharma, I.A.O./ A.O), Mrs.JayaTewari, AO and Sh. Narender Kr., Jr. Asstt.during the period 06.08.2020 to17.08.2020 (7 working days).

AIMS AND OBJECTIVES


04 Delhi Girls Bn N.C.C. Safdarjung Enclave, New Delhi-29 was raised during the year 1964 and was located at ITI, Arab-Ki Sarai, New Delhi. In 1976, the unit moved to its present location and has been functioning since then from here. The aim of this unit is to train the cadets. At present, this unit has 05 senior wing companies in 05 colleges and 09 Junior Wing Troops in 14 Schools.

HOO/ DDO

S.NO.	Name of HOO	Designation	Period	
			From	To
1	Lt Col Vishnu Sharma	COMMANDING OFFICER	01.04.2017	30.08.2018
2	Col VirinderSingh,SM	COMMANDING OFFICER	31.08.2018	TILL DATE

Cashier

S.NO.	Name	Designation	Period	
			From	To
1	Sh. Jaipal Singh	UDC	01.04.2017	30.11.2019
2	Sh. Rajeev Sharma	HC	01.12.2019	TILL DATE



02

Storekeeper

S.NO.	Name	Designation	Period	
			From	To
1	BHM D DTripathi	BHM	01.04.2017	06.12.2018
2	BHM Ram Chander	BHM	07.12.2018	TILL DATE

Details of Budget and expenditure (Plan & Non Plan)

Period	Budget Allocation	Expenditure	Balance
2017-18	Rs. 5359134/-	Rs. 4994464/-	Rs. 364670/-
2018-19	Rs. 6777998/-	Rs. 6285732/-	Rs. 492266/-
2019-20	Rs. 6246404/-	Rs. 6063945/-	Rs. 250522/-

Statutory Audit:

Statutory audit of **Commanding Officer, 04 Delhi Girls Batalian N.C.C. Safdarjung Enclave, New Delhi-29** was never conducted by AG (Audit).

Vacancy Position as on 31.03.2020

Post	Sanctioned	Filled	Vacant
Group- A	nil	nil	nil
Group - B	01	01	00
Group - C	21	05	16
TOTAL	22	06	16

Maintenance of Records: The maintenance of **Commanding Officer, 04 Delhi Girls Batalian N.C.C. Safdarjung Enclave, New Delhi-29** for the period 01.04.2017 to 31 .03. 2020 was found satisfactory subject to observations made in current audit report and in test audit note.

Part -I
Old Audit Report

There were 14 outstanding audit paras having recovery to the tune of Rs.54273/-No reply submitted by unit, hence all 14 audit Paras are still outstanding and incorporated in current report as part I

(A)

S.No.	Year	Total Para's	Para Settled	Para no./Sl.no. of Settled Para's	Outstanding Para's with para No.
1	1996-1997	01	NIL	N/A	No reply submitted by unit, hence all Paras are still outstanding
2	1997-2001	05	NIL	N/A	
3	2006-2008	04	NIL	N/A	
4	2008-2012	02	NIL	N/A	
5	2012-2017	02	NIL	N/A	
TOTAL		14			

(B) Details of Old Recovery-

Recovery outstanding	Rs.54273/- (1996-2017)
Recovery effected	nil
Recovery outstanding as on date 17-08-2020	Rs.54273/-



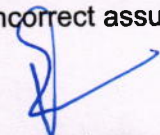
PART -II**CURRENT AUDIT REPORT FOR THE FINANCIAL 04/2017 – 03/2020**

During the course of current audit, 16 audit memos 02 memos settled Remaining 14 audit memos highlighting various irregularities were converted into 06 paras and 07 Tans. (AM 01, & 03 clubbed NPR)

Details of Current Recovery from (01.04.2017 to 31.03.2020)

Memo No.	Total Recoveries (in Rs.)	Amount Recovered/Verified	Balance (in Rs.)
12	6771/-	Nil	6771/-
15	6540/-	Nil	6540/-
TOTAL	13311 /-	Nil /-	13311 /-

The inspection report has been prepared on the basis of information furnished and made available by the o/o **Commanding Officer, 04 Delhi Girls Batalian N.C.C. Safdarjung Enclave, New Delhi-29** for the period 01.04.2017 to 31.03.2020, While all due care has been made in the preparation of the report to be as authentic as possible, the office of the Directorate of Audit, New Delhi disclaims any responsibility for any misinformation, incorrect certificate, incorrect assurance and /or non-information on the part of the auditee.


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

PART-I
OLD AUDIT REPORT
(1996 - 2017)



List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department :N.C.C.						
Sub department:Commanding Officer-4 Delhi Girls Batalian NCC, Safdarjung Enclave, New Delhi (77/1)						
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Outstanding Amount (in Rs.)
1	1996	1997	13		Contingent Vouchers	3900
2	1997	2001	14		Log Books of Vehicles	7113
3	1997	2001	15		Income Tax	4142
4	1997	2001	16		Short Recovery of License Fees	724
5	1997	2001	20		Verification of Remittances	0
6	1997	2001	21		Non-production of Record	0
7	2006	2008	1		Irregular purchase against condemnation amounting to Rs. 261158/-	0
8	2006	2008	2		Expenditure on cultural activities.	0
9	2006	2008	3		Contingent Bills	0
10	2006	2008	5		Non-recovery of Rs. 8768/- on account of tax deducted at source	8768
11	2008	2012	3		Expenditure incurred on camps & courses	0
12	2008	2012	5		Grant of wrong increment	334
13	2012	2017	3		Short recovery of TDS amounting to Rs. 29292/-	29292
14	2012	2017	6		Non production of records	0

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

54273

Back

Recd
C - 41960
P - 12313

PART-I

52

(77)

SERVICE BOOK

(46)
25
Para
1

2. Description of service book in r/o Sri Dhanraj Singh, I.V.D. revealed the following discrepancies which may be got rectified under intimation to audit.

(i) Entry of transfer order dated 27/07/90 (7/0) for onward transfer to the 4 Delhi Girls BN NCC by the OC No. 3 Delhi Girls BN NCC. But no entry to this effect was found recorded in his service book.

(ii) Service verification was 01/02/92 onwards not recorded in service book.

(iii) Annual increments due on 01/01/93, 01/03/94 and 01/03/95 if otherwise admissible were not granted to him.

(iv) He was absent from duty on 01/03/95 to 22/11/95 but the absence has not been properly recorded.

(v) As per 10th pay band he has been placed in grade and for 28/02/95 he salary was drawn from G.P.S. 13/95 to 22/12/95 which may be drawn after regularization of his membership and the made any deduction such as PF/ESI may be made from 1/2/95 to 12/95.

(vi) Leave account from 1/4/95 onwards is not maintained. This may be also checked.

(51) (5) (35) (38)

During the course of audit for the period 1989-90 to 1995-96 the following observations regarding Car Book have been made :-

1. Car diary for vehicles are being maintained which do not contain complete details as mentioned in Staff Car Rules. It is suggested that log book may be adopted in place of car diary on the pattern given in the Report of the C.A. Staff Car Book.

2. As per rule 1(3)(B) of staff car rules repair and maintenance register should be maintained but no such list of repair or maintenance being maintained, it is suggested the same register should be maintained and given to the staff.

3. Repairs/Service of vehicles should be made at the authorized dealer as per list of dealers of the Staff Car, but repairs/service are not being done at authorized dealer. It is suggested in future repairs/service should be made at only authorized dealers as per list of dealers.

4. Log book prescribed by staff car rules should contain of journey with dates, time, suggested hours, performance should be maintained.

PARA 7

During the course of audit for the period 1989-90 to 1995-96 while scrutinizing the accounts the following observations have been made. The accounts pertained to the audit.

1. Staff car book for [Name] had been purchased from [Name] and had been used without observing [Name] register had been called for in [Name].

2. [Name] had been purchased [Name] had been taken into consideration with [Name] No such log had been called for [Name] without [Name] committee.

Poha
(9)



3. An advance as per details given below was drawn from PAO :-

ACB 719 dt 22.3.93 for Rs. 52151

ACB 114 dt 17.3.93 for Rs. 8540

Total	Rs. 67691
Adjusted	Rs. 52791
Balance	Rs. 4900/-

Out of the advance amounting to Rs. 67691/- Rs. 52791/- was adjusted but Rs. 4900/- on a/c of not travelled of 7 staff members on a tour to Mangalore and back is still outstanding as a refund with the Railways. Last reference was made with the Chief Commercial Supdt (Refund) vide letter No. 4058/NCC/93/1606 dt 22.9.93 but no further reference has been made. It is therefore suggested that efforts should be made to get the amount refunded at the earliest from the Railway authorities.

4. CB/117 dt 10/1/94 for Rs. 8480/- Cushion floor mat, rope, hand gloves, wooden slithering slab had been purchased without calling the quotation etc or without purchase committee.

All the purchases made without inviting quotation may be got regularised under the order of competent authority.

(D S Gushin)
Sr Accounts Officer

55
68
84
37

68
via
24
Ch

~~13~~ ~~11~~ ~~Para~~ ~~3~~

① 43 34 54

Para 14. Sub Stationary (check register) 7-97
 On scrutiny of the certificate issued in the above mentioned
 files for the year 1996-97 the following discrepancies were noticed.

1) ~~...~~
 For climbing equipment was purchased from M/s Hoyal
 International, Main Bazar, P. B. No. 151, 152, 153, 154
 No. 15.1.1. ...
 Quotations ...
 But as per the bill submitted by M/s Hoyal International the
 rate of climbing rope 10 mm is shown as Rs. 20/- per mtr
 instead of Rs. 30/- per mtr as approved in the comparative ...
 Hence an amount of Rs. 2000/- (100 mtrs @ Rs. 20/- per mtr) and
 tax charged on the enhanced rate may be recovered from the
 defaulter and audit be inferred accordingly.

~~...~~ Stationary (check register) ...
 which checks the above register the following
 irregularities have been noticed.

Physical verification has not been conducted for the
 years 94-95, 95-96 and 96-97 by the unit as per rule 116 (1)
 of the CPE, a physical verification of all stores should be made at
 least once in every year. It is recommended that the physical
 verification has not been carried out, may be explained and needful
 steps taken for compliance about the same.

During the course of audit for the year 1996-97 following
 records are not produced to audit:

- 1) L.S. register
- 2) Log book/entry book
- 3) Medical examination register
- 4) TA register/Bills/Receipts
- 5) Telephone register

See
 5 no. 1 register
 verified for 2000-01
 & the rest were
 taken as fresh
 in para no-13 B 97-2001
 report

Shant

T.A.O.

1997-2001

4253

PARA NO 02 (Ref MEMEND-11, dated 10-07-2001)

14
12

BOOKS OF VEHICLES

Page

1

2

During the last check of Log Book of Motor Vehicles it has been noticed that closing Receipt of MTR of the previous day does not tally with the opening Receipt of the next day.

(1)	V.N. & Date	opening	closing	Receipt	Amount
	93.8-878992(VAN)				
(1)	2-2-93	88437	87987	45000	29.84 - 85600
(2)	3-7-2000	11720	9320	2400	26.07 62500

711330

The discrepancy is Rs. 711330 as shown in the Log Book of Motor Vehicles in the month of March 2000 and has been taken to the credit.

1813 ~~Page~~ 5

324/52

3

Memorandum created

SUBS INCOME

During the last check of records the following shortcomings have been noticed -

Income tax calculation sheets are not prepared since available by the unit.

1947-48

(1) Sh. A.K. Khanna, H.C.

Goods income	: Rs. 94235
Costs deduction	Rs. 20000
	<u>74235</u>

For tax

Up to 40000	nil
40001 to 60000	10% Rs. 2000
60001 to 74240	20% Rs. 2848
	<u>4848</u>

Excess CIPF - 18000

UTBEIS - 360

18360

Rebate on Billings 50% Nil

Net tax payable

Recoverable Rs.

1176

Note
Good
Income
available

27/5

-1/2

34
40
57

19/02/99

(i) Mr. A.C. Sharma, H.C.

gross income	Rs. 111301
(-) std ded.	22000
	<u>90301</u>

note:-
calc. sheet
is not
available

upto 50000	NTI
50001 to 100000	10% Rs. 1000
100001 to 90300	20% 6860
	<u>7860</u>

G.P.T. - 36000
 UTG.P.S. - 360
36360 → Rebate - 7272
 net tax due & now deductible Rs. 588

(ii) Mr. Dhruv Singh, L.D.

Gross income	Rs. 88620
(-) S.D.	25000
	<u>63620</u>

Tax : 10001

upto 50000	NTI
50001 to 63620	10% 6362
	<u>6860</u>

net tax due & now deductible Rs. 472

Settlement
New Delhi

472

1999-2000

P/3

Sh. A K Khanna, HC

(20)

G. I = 1,23,253

(-) SD — 20000
1,03,253

Calculation
Sheet is
not available

G.S. TAX = Nil
upto 50000 Nil

50000 to 60000 10% Rs. 1000

60001 to 103250 20% Rs. 8650
9650

GPF — 36000

UTIES — 360

36360 → Rebate 7272

Tax due & now deductible Rs. 2378

Necessary Compliance in R/Os No. 1 to 9
may be made & be shown to the Auditor

14
16

8/1/1974

38

49

29
Part - 6

The following has been recovered
 and is being retained under Land & Building
 Department. Part of the lot of water
 table found at the station, under
 No. 10 - P.M.C. (M.S.)/L.R. B./Kolar/19273
 found station but it has been marked
 that there is no connection with
 the main line on the date 3.9.74 is
 suggested that recoveries
 of water fees may be advised
 by the water prescribed by
 Land & Building Department and
 that recoveries may be made
 from the concerned layout servant
 after due verification and under
 reference to the report

1. The G.I. station

Serial No.	Reading Bar	Reading Point	Reading	Recovery	Address
100890	43	45	72	72	GN-972 Kalyani Roh.
11180	40	45			- 0 -

184

184/

37 48

11/178	85	80	30 months	180
11/176	84	80	14 months	126
11/174	82	80	12 months	96
11/172	81	80	12 months	96
11/170	80	80	12 months	96

28

210
240

200
200
200
200

540
575

3. Dhanraj Singh

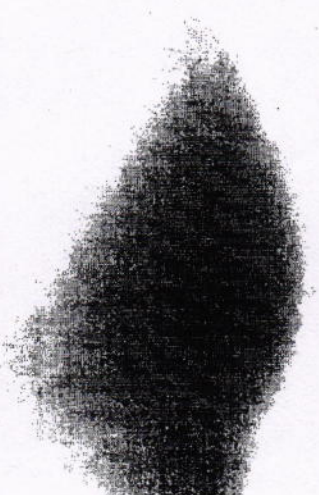
12/178	87	88	48 months	432
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COM-55
Kalyan
M. Bhat

Intd No. 132

Recovery to be also
... may be ...
... information ...
to the credit of

Settlement
...
...



15 17

15/10

11/10

26 49

Memo No-17
dated 10-07-2001

27

Page 7

Contingent Register

During the audit of the contingent register the following observations have been noticed:

Contingent Register

- (1) Major Head is not found recorded with contingent register
- (2) Budget Allocation is not found recorded at the right upper corner of the register
- (3) Item-wise distribution of the budget allocation need to be recorded at upper portion of the relevant columns to watch that the expenditure on said item does not exceed the amount approved for that amount head.
- (4) Bill-wise progressive bill of expenditure and Balance of Budget found worked out and not recorded in the relevant columns of the register.

I Contingent Vouchers

- (1) The copy of expenditure voucher is not available with all the bills of expenditure and majority of bills in other cases for the entire period of audit

Contd.

2000-01

- 94 - 132/C

26 35 96

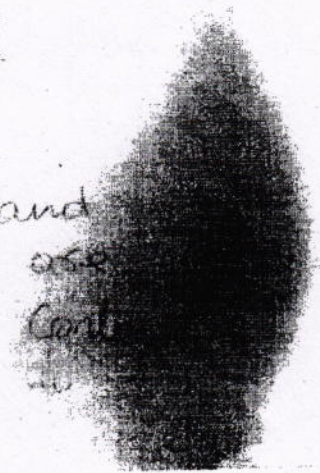
CB-13/8-2-01	RS. 6211
11/12-2-01	RS. 752
128/15-3-01	2850
126/13-3-01	1546
98/9-1-01	4054
93/8-1-01	2700
99/9-1-01	3760
63/3-10-00	5748

Since no correct formalities have been observed while making above purchases the entire amount of Rs. 20,000/- should be regularised by the Competent Authority in view of provisions under Section 101A and 101B of the Income Tax Act, 1961. Since no correct formalities have been observed while making purchases.

(iv) The following bills are for payment of Honorarium, Dearness Allowance for Transport, etc. Officers and Casetaxers :-

CB-157/30-3-98	RS. 2302/-
CB-178/31-3-99	RS. 500/-
CB-177/31-2-98	RS. 2000/-
CB-123/8-2-99	RS. 1200/-
CB-177/31-3-99	RS. 3800/-
CB-140/31-3-01	RS. 3000/-

Since this amount is taxable and since the officials mentioned in these bills are



drawing Salary elsewhere, their respective DDO's
 may be informed about these payments and necessary
 documents may be obtained from them to the
 effect that these payments are taken into account
 under company provisions and TDS as applicable
 has already been deducted from their salaries
 respective years.

(5) In the case of Green Sea Enterprises, the following
 irregularities have been noticed.

(a) CB NO-176/30-3-88 for Rs. 771
 vs nos 113 & 114.

Date of invoice is not available with the vouchers

(b) CR - 125/16-3-2000 for Rs. 1321/-
 vs nos 1314 & 1315.

Invoice no. 877 is dated 05-05-1989
 whereas No-884 is dated 03-08-1989.
 The amounts due thereon.

(6) CR - 173/30-3-89 for Rs. 18000/-

A cheque for Rs. 18000/- made payable to
 M/s. International is found to be
 drawn on Ms. International and the
 amount is on whole proper. The cheque
 is not crossed and the name of the
 payee is not written on the back of the
 cheque. The cheque is not stamped and
 hence it could not be verified that
 whether the payment is made to the
 person or not.

Copy

1/2

124/2

219/E

33
23
44

(2) In many cases especially in the case of purchase of stationary, though the bills were for more than Rs 500/- each, split into more than one bill so that the amount should not exceed Rs 500/- per bill ~~in order~~ to avoid the requirement of quotations / Limited tenders & other formalities.

dt CB - 137/283-2000 for Rs. 2487/-
 dt CB - 124, dt - 16-5-2000 for Rs. 3940/-

Stationary items were worth Rs. 1340/- were purchased on 03-11-99 and worth Rs. 1368/- purchased on 05-08-99.
 dt 124/213-000 for Rs. 2953/-
 necessary steps may be taken to avoid

Such a practice in future and also to purchase all the stationary items from Kendriya Bhandar, Supar Bazar etc invariably.

3. No purchase file was shown to the Audit. In some of the cases comparative statements are enclosed with the bills copies of the bills from which it could not be ascertained whether -

- (i) Limited tenders are required in the cases where expenditure involved is more than Rs. 500/- and as such wherever applicable.
- (ii) any last date is prescribed for all such tenders
- (iii) more than 3 firms are asked to quote their rates
- (iv) whether quotations are received in sealed covers & before the time limit prescribed
- (v) whether the sealed covers are opened

Cont.

11/11/79
43

In the presence of Hon'ble Enrolled Officers.

(vi) The supply orders are placed on the basis of recommendations of the purchase Committee.

1997-98

- 147/30-3-98 for Rs 2053/ VONO-283
- 146/30-3-98 for Rs 1536/
- ~~145/30-3-98~~ 154/9-3-98 for Rs 550/
- 133/9-3-98 for Rs 2185
- 137/9-3-98 for Rs 1718 VONO-282
- 128/9-3-98 for Rs 825/
- 127/9-3-98 for Rs 1256
- 107/5-1-98 for Rs 19520
- 95/15-12-97 for Rs 2244 VONO-169
- 92/15-12-97 for Rs 5600
- 108/8-1-98 for Rs 11000
- 163/31-3-98 for Rs 10000/
- 144/30-3-98 for Rs 16132/
- 135/16-3-98 for Rs 9135/

1998-99

- 137/24-3-98 for Rs 3594/
- 138/15-3-98 for Rs 5700/
- 130/31-3-98 for Rs 1400/
- 173/30-3-98 for Rs 11900/
- 14/1-6-98 for Rs 1776/
- 149/15-3-98 for Rs 4443
- 148/15-3-98 for Rs 7350

Contd

31 42
21

... to the effect that the goods are ...
as per specifications and in good condition, is not
... recorded in any of the bill.

(8)

An office table has been purchased by the
...
... / Approval of Competent Authority
for the same is not available.

(9)

Services were purchased as ~~per~~ detailed below
with the amount involved in more than Rs 1 lakh
... without ~~the~~ forming proper purchase
committee and also not observing usual
formalities.

CB 45/16-18-2000 for Rs. 1,86,720/-

CB 102/31-1-2000 for Rs. 1,65,460/-

As per the GFRs, open tenders shall be
invited by giving an advertisement in
... papers where purchase order is involved
for the amount more than ... per item.
... shall invariably be an authorized
functionary.

Hence the expenditure may be
got regularised by the Competent Authority.

cont

30
20
41

CB - 182, d/ 10/11/98 for Rs 10000/-
CB - 186, d/ 12/11/98 for Rs 10000/-
CB - 189, d/ 13/11/98 for Rs 10000/-
CB - 190, d/ 14/11/98 for Rs 10000/-

The above expenditure has been incurred on hiring of buses on various occasions by our bus, but no bill or invoice is entered between this transporter & TSI is available with the unit and it seems the prescribed format for this purpose was followed.

11. CB - 114, d/ 30/3/98 for Rs 16132/-

Limited tenders were collected for some items vide letter dated 18/10/97 but instead of quantity specified, the rate of items was mentioned in the said letter which is highly objectionable. Eventually, the quotations were received in open cover instead of sealed cover and the quotation with the same rates as on call letter for quotations was been accepted. These quotations are neither dated nor date of receipt is noted under signature of H.O. Further, out of the bill submitted by M/s Monica Mechanical Engineering Equipment Co. Ltd. dated 10/12/1998 which needs to be explained.



Date 21
3/7/98
 [Only missing] 18

(17) ~~(18)~~

on scrutiny of Cash Book of 4 walks (A, B, C, D) Rm. No. 12 for year 1997-98 to 2000-01, the following descriptions were noticed:-

Cash book 2
 checked
 and drafted
 on 9/11/98

(i) Details of debits were not worked out up to the end of the month, 98.

(ii) Entries on Receipt side of Cash Book on 16-3-98, 18-3-98 and 31-3-98 not attested by Rs. 2,000.

(iii) Cash transfer to Camp Commandant Dikiting Camp on 23-3-98 amounting to Rs. 5443/- but receipt has not been shown to Audit.

(iv) A category of cheques issued in favour of personal name / party name were entered in the Cash Book. These were not required to be entered in Cash Book but should be intimated through appropriate register.

(v) Rs. 100/- ... Commandant B. Camp on ... deposited in ... on 3-3-98 after ... It should be ...

10/11/98



(28) (45) (5) 99

vi) cutting on 7-3-99 and 15-3-99 in Cash Books not allocated by the DDO.

vii) Cost Transport to A.T.C. Camp amounting to Rs 260/- on 30-3-99 but no receipt has been shown to audit.

viii) Cutting on 24-3-2000 and 30-3-2000 in Cash Books not allocated by the DDO.

Entries cancelled in Cash Books on 29-3-2000, 13-3-2000 and 15-3-2000 are not allocated by the DDO.

Sec 6, 8 and 9
Verified by
[Signature]
[Signature]
[Signature]

As per Cash Book Rs 6681/- Cash has been withdrawn on 28-3-2001 whereas as per Bank Statement the same has been withdrawn on 16-4-2001

xi) classification column of Cash Book not filled in during 1997-98 to 2000-01

xii) Totals of the Cash Books should be checked with the totals of other than with the Cash Books in order of parent name should be reconciled. In some cases the reconciliation during 1997-98 to 2000-01

The replies of the above points should be submitted to audit party immediately.

Pass ~~20~~ ~~18~~ ~~8~~

27 38

Refs: 1000-14
 Date: 10-07-2001

Days were ~~to~~ difference combined with by
 the following 7 remittances and 16 for 20 remittances

S No	Date	Amount	
1	12-11-97	Rs 2503	(2503)
2	09-12-97	Rs 6631	(6631)
3	08-1-98	Rs 1861	(1861)
4	22-1-98	Rs 522	(522)
5	22-1-98	Rs 785	(785)
6	22-1-98	Rs 966	(966)
7	24-3-98	Rs 3570	(3570)

Howe ever is advised to take up this matter
 with the PA to ascertain balance in order to
 get these remittances verified at the least and the
 result may be submitted to the authority.

Para no (21) (19) Para (9) ~~26~~ 121 (15) 37

PARA NO 13 ~~#~~ (Ref: memo no-1, dated: 25-06-2001)

~~NO~~

SUB: Non-Production of Record.

The following Records is either not being maintained or not produced before the audit by the unit for verification: -

1. Purchase Files/ annotation files
2. Record Stock Register
3. GPF Index Register
4. Medical Reimbursement bills & Register
5. S.T. 4, L.T.C, Conveyance, Tuition Fee Reimbursement / Telephone Registers
6. T.R.S. Stock Register
7. Attendance Register
8. Register of undischarged pay & Allowances
9. Typewriter Register
10. Logbook & photocopies of History sheet
11. Long Term Advances Register

The above mentioned Record may be prepared & be shown at the time of audit.

(25) (11) 36

~~CURRENT AUDIT REPORT (2006-08)~~

PAR No. 1 (2)

(7) (Ref. Memo No. 12, dt. 03.03.09)

Sub : Irregular purchases against condemnation amounting to Rs. 261158/-

Part-10

Scrutiny of record revealed that vide bill no. 54 dt. 31-8-07 unit had made purchases against condemnation amounting to Rs. 261158/- from M/s Tarun Furnitures and Interior Decorators . In this connection audit observations are as under :-

- 1 Though the amount of expenditure is more than two lakhs, instead of making limited tender enquiry as per rule 151 of GFR , the department had made purchases by obtaining quotations (by hand) which is irregular .
- 2 Comparative statement is neither signed by member of purchase committee nor it contains recommendations of committee to give supply order to M/s Tarun Furnitures and Interior Decorators being the lowest.
- 3 Rejected quotations were not countersigned by the members of purchase committee
- 4 Even no supply order in the name of M/s Tarun Furnitures and Interior decorators was made available to audit.
- 5 The purchases of 47 items such as steel table, almirah, sintex tank, steel charpai etc. were made in July, 07 but quotations for the same were also obtained in March,07 i.e. just 4 months before the purchases in question were made. It may be clarified whether the items for which quotations were obtained on 21-3-07 were procured or not, if yes, details alongwith supply order and stock register may be provided to audit. If these items were further required in short span of time why not a consolidated purchases were made as it has been observed that rates quoted after 4 months were on higher side.

Reasons for above discrepancies may be clarified to audit.

PARA No. 2

(21)

(Ref. Memo No. 13, dt. 04.03.09)

Sub: Expenditure on cultural activities.

Page 11

Scrutiny of record for the period 2007-08 revealed that unit had incurred and expenditure amounting to Rs.9,94,120/- on cultural activities as per detail given below:-

S.No	Details	Amount
1	Cultural program for TSC(RDC 2007-08)	1,30,920/-
2	Cultural program for TSC	1,91,200/-
3	Cultural program RDC-08	4,60,000/-
4	Hiring of choreographer dance (19x21Jan,08) Vande Mataram	1,06,000/-
5	Hiring of choreographer, Vande Mataram Dance	53,000/-
6	Hiring of choreographer, Vande Mataram	53000/-
	TOTAL	9,94,120/-

The record such as proposal file, quotation/tender file, details of payment made etc. has not been provided to audit. The same may be made available to audit to verify whether codal formalities were carried out during organizing these cultural activities or not.

PARA No. 3

(Ref. Memo No. 10, dt. 02.03.09)

Sub: Contingent Bills

During test audit of contingent bill for the audit period following discrepancies were noticed :-

- 1 In most of the bills the certificate of stock entry was not found recorded on the body of the bill. Some instances are given below :-

Bill NO. Date	Item	Amount
126/15-3-07	water dispenser	22005/-
-do-	runner for flag	2164/-
142/26-3-07	table glass	7200/-
Do-	electronic items	685/-

- 2 Payments exceeding Rs.10000/- were made in cash instead of cross cheque violating Receipts and Payment Rule. Some cases are given below:-

Bill No. Date	Amount
156/28-3-06	85300/-

- 3 Vide bill no. 97 dt. 10-1-07 Rs. 25000/- were incurred on stationary items but no voucher is available in unit.
- 4 Vide bill no. 88 dt. 15-1-07 sarees were purchased from leepakshi emporium but no quotations /purchase committee recommendations etc. were made available to audit.
- 5 No receipt /acknowledgment of payments made were available to audit to authenticate the disbursement made to concerned person. Some instances are detailed below:-

Bill No. Date	Amount
117/30-1-08	79680/-
137/28-2-08	48754/-

- 6 Most of the vouchers were not found properly marked as 'Passed for payment' and 'Paid and cancelled' as per R&P rules.

Reasons for above discrepancies may be clarified to audit.

PARA No. 5

(Ref. Memo No. 08, dt. 02.03.09)

Sub: Non recovery of Rs.8768/- On account of tax deducted at source

As per Income Tax Act, 1961 section 194 C any sum credited or paid in pursuance of any contract the consideration for which exceeds twenty thousand rupees in cases other than advertising @ of two percent will be deducted from bill.

During the course of audit, it was observed that the office of Commanding Officer, 4th Delhi (Girls) Bn. NCC, B-6, Safdarjung Enclave, N Delhi-29, has not deducted the tax at source under the Income tax Act. Some cases are shown below:

S.No	Name of contractor	Amt. of bill	TDS +cess To be Recover	Actual recovered	Short recovery of TDS+ Cess
1	HCL Infnit Ltd. Bill No. 135/20-3-07	22448/-	463/-	Nil	463/-
2	Tiwari Exports Bill NO. 127/15-3-07	22005/-	453/-	Nil	453/-
3	Time Travel Bill No. 39/8-9-06	23246/-	479/-	Nil	479/-
4	Taran Furniture Bill No/54/31-8-07	2,61,158/-	5380/-	Nil	5380/-
5	AOK Bill NO. 66/13-8-07	96750/-	1993/-	Nil	1993/-
Total					8768/-

Efforts may be initiated to recover Rs. 8768/- from the concerned firms after due verification and credited in govt. account under intimation to audit. Other similar cases may be reviewed at your level and CO/DDO may ensure that no supplier as mentioned above is left without deduction of tax at source as per section 194 C of Income Tax during audit period.

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is inadmissible. As per details of Family in the service book, Sh. Dhruv Singh, LVD has four children. Detail of payments made is as under-

S. No.	Name of the child & Class	Bill No. & date	Amount
1.	Upendar Singh, Vth class	18/ 17.06.2009	Rs. 4,400/-
2.	Upendar Singh, VIth class	39/23.08.2010	Rs. 10,166/-
3.	Upendar Singh, VIIth class	34/08.07.2011	Rs. 11,765/-
		Total	Rs. 26,331/-

The above said recovery may be made after due verification of record under intimation to audit.

PARA NO. 03

Audit Memo No.- 07 Dt.- 02/04/2013

Sub- Expenditure incurred on camps & courses.

During the test check of record for the audit period 2008-12, it has been noticed that the following amount has been incurred on camps and courses and cultural activities

Bill No & date	Detail	Amount
95/08.01.09	Tent & Samiyana for cultural prog.	45,000/-
102/04.02.10	NCC Day Celebration	85,000/-
63/03.11.08	NIC Cultural	3,00,000/-

The record such as proposal file, quotation file/ tender file, details of payment made and other related record has not been provided to audit. The same may be made available to audit to verify whether codel formalities were carried out during organizing the camps and courses or not.

PARA NO. 04 (Audit Memo No.- 04 Dt.- 26/03/2013)

Sub: Short recovery of DGEHS amounting to Rs. 3,820/-

Vide letter No.F.25(iii)/DGEHS/140/DHS/09/38850-38862 dated 28-07-10 received from Directorate of Health Services. The rate of DGEHS has been revised w.e.f. 01.08.2010. During the course of test check of record, it has been noticed that the deptt. has revised the rate of DGEHS from 02/2011 instead of 08/2010. Hence, there was a short recovery of contribution towards DGEHS in respect of officials as per Annexure-A attached. Necessary recovery be made from the concerned officer/officials after due verification of records under intimation to Audit.

PARA NO. 05

(Audit Memo No.- 06 Dt.- 01/04/2013)

Sub:- Grant of wrong increment.

As per instructions issued by the Govt, the annual increment will be 3% of total of pay in the running pay band and corresponding grade pay rounded off to next multiple of 10. While rounding paisa should be ignored but any amount of a rupe or more should be rounded off to next multiple of 10.

During the scrutiny of PBR for the audit period, following discrepancy in case of Sh. Narender Thakur, LDC has been noticed.

S.No.	Name of Official & Designation	Period	Pay fixed (in Rs.)	Pay should be fixed (in Rs.)
1.	Sh. Narender Thakur, LDC	01-07-2008	7770+1900	7770+1900
		01-07-2009	8070+1900	8060+1900
		01-07-2010	8370+1900	8360+1900

His pay may be refixed as mentioned above and over payment made amounting to Rs. 334/- from 07/2009 to 02/2011 (As per Annexure enclosed) may be recovered after due verification of record.

Since the official was transferred to Women & Child Development deptt. W.e.f. 03/2011, the excess payment made from 03/2011 to date may please be calculated and recovered under intimation to audit.

PARA NO. 06

Audit Memo No.- 05 Dt. - 01/04/2013

Sub :- Non-Disposal of old Newspaper.

During the scrutiny of contingencies bills for the year 2008-09 to 2011-12, It has been notice that Department had purchased 02 to 03 type of Newspaper. Since then the old Newspaper had not been disposed off. The total weight of old Newspaper may be measured and it should have been disposed off. The amount realized be deposited in the Govt. Account. H.O.O. is requested to dispose the old Newspaper under intimation to audit.

Raj Pal Maggo
(Raj Pal Maggo)

IAO Party No. - XI

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PART - II
Current Audit Report for the period 04/2012 to 03/2017

During the course of current audit, 15 audit memo's highlighting various irregularities/short recovery to the tune of Rs.2,28,378/- were issued and still Rs.2,28,378/- recoverable. 15 Memos have been converted to 06 Paras & 08 TANs (memo 05 & 12 clubbed) which are incorporated in current audit report as Part II.

Details of Current Recovery (Audit Period 2012-17)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (in Rs.)	Para. No.
3	15274/--	NIL	15274/--	Para 1
10	2531/-	NIL	2531/-	Para 4
11	3600/-	NIL	3600/-	Para 2
14	29,292/-	NIL	29,292/-	Para 3
	Rs.50,697/-	Total	Rs.50,697/-	

The internal audit report has been prepared on the basis of information furnished and made available by of 4 Delhi Girls Batallion, NCC, GNCTD, B-6, Safdarjung Enclave, New Delhi - 29. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


(Santosh Sharma)
(IAO Party - 33)

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PART - II
Current Audit Report
(04/2012- 03/2017)

Para No-1:- Recovery of License Fee amounting to Rs.15274/-

(Ref Audit Memo No. dated 11/2017)

License fee rates in respect of Delhi Govt. has been revised twice w.e.f. July 2012 and July, 2013 vide order No. F.4 1/Misc./PWD/Allot/2004/8496-8500 dated 27.07.2012 and order No.F.4(1)/Misc./PWD&H/A-II/2004/2749-2765 dated 10.03.2014.

On scrutiny of PBRs of unit during audit period it has been revealed that the unit has less deducted License Fee from the salary of under-mentioned employee according to the revised rates as per details given below:

S. No.	Name & Desgn. (Sh/Smt.)	Residential Address	Descr.	Period	License Fee/water charges (Rs.)			No. of months	Amount recoverable (Rs.)
					Due	Deduct ed	Diff.		
1.	Sh.Dhurav Singh,LVD	House No. T-2,Block 4, Type-II, Kalyanvas, Delhi	L.Fee	07/12 to 4/13	205	143	62	10	620/-
				7/13 to 10/17	245	205	40	52	2080/-
			Water charges	04/12 to 06/12	10	Nil	10	03	30/-
				07/12 to 10/17	196	nil	196	64	12544/-
				total					15274/-
Amount Recoverable									15274/-

Necessary steps should be taken to recover **Rs. 15274/- (Rupees fifteen thousand two hundred seventy four only)** arrears of License Fees and water charges as detailed above after due verification of records under intimation to audit. Other similar cases, if any, may also be taken into account for similar action at your own level.

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Para No.02 -Less Deduction of DGEHS contributions amounting to Rs. 3600/-

(Ref Audit Memo No. dated 11/2017)

As per instructions issued by the Directorate of Health Services the rates of Delhi Govt. Health Scheme have been revised w.e.f. August, 2010. It has been observed that vide NFSG letter No.F.13(4)/2015/NFSG/Services/Gr.III (DASS)/1268-1281/ Order No.18 dated 16/10/2015, Sh. Manoj Kumar, UDC was granted NFSG in PB-2 9300-34800 with Grade Pay of Rs.4200/- w.e.f. 01.01.2013. But, on scrutiny of PBRs and Salary bills, it revealed that the contribution of DGEHS was less deducted after granting NFSG with Grade Pay Rs.4200/- from the arrear bill as detailed below :-

S. No	Name & Designation	G/Pay (Rs.)	Prescribed rate p.m. (Rs.)	Amount deducted p.m. (Rs)	Difference p.m. (Rs.)	Period	Total No. of months	Amount recoverable
1	Sh. Manoj Kumar, UDC	4200/-	225/-	125/-	100	Jan/13 to Dec/15	36	3600/-
Total amount to be recovered								3600/--

Necessary steps should be taken to recover the arrear of DGEHS contribution amounting to Rs. 3600/- (Rs. Three Thousand Six 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 No. 03 -Short Recovery of TDS amounting to Rs.29,292/-

(Ref Audit Memo No. dated 11/2017)

As per Income Tax, 1961 section 194 C "any person responsible for paying any sum to any resident for carrying out any work in pursuance of a contract between the contractor and "a specified person" will be liable to Tax at source deduct at the prescribed rates."

During course of audit, it was observed that office of Commanding Officer, 4 Delhi Girls Battalion, NCC, Safdarjung Enclave, New Delhi-29 has not deducted Tax at source under Income Tax Act as under:-

S. No.	Bill No. & Date	Name of Firm	Voucher No. & Date	Amount of Bill	TDS 2% to be Recovered	TDS actually Recovered	Short Recovery of I.Tax
1	2	3	4	5	6	7	8
1	38-21.06.13	M/s Arora Tourist Co.	1197/ Nil	5800/-	116/-	Nil	116/-
2	74 / 18.09.13	M/s Arora Tourist Co.	1117/ Nil	5840/-	117/-	Nil	117/-

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3	75 / 18.09.13	M/s Arora Tourist Co.	1116/ Nil	5324/-	106/-	Nil	106/-
4	76/ 18.09.13	M/s Arora Tourist Co.	1118/ Nil	5324/-	106/-	Nil	106/-
5	52 / 25.08.14	M/s Arora Tourist Co.	1485/ 26.06.14	3509/-	70/-	Nil	70/-
6	137/ 07.12.14	M/s Arora Tourist Co.	117/ 24.11.14	21054/-	421/-	Nil	421/-
7	83/20.12. 16	M/s Arora Tourist Co.	1022/ 22.11.16	16500/-	330/-	Nil	330/-
8	84/ 27.12.16	M/s Arora Tourist Co.	832/ 06.08.16	6578/-	132/-	Nil	132/-
9	102/ 15.02.17	M/s Arora Tourist Co.	1067/ 27.11.16	3289/-	66/-	Nil	66/-
10	118/ 27.03.17	M/s Arora Tourist Co.	846,901, 1220, 1222	13744/-	275/-	Nil	275/-
11	26/ 14.05.13	M/s Pritpal Bus Service	024/ 15.01.2013	28000/-	560/-	Nil	560/-
12	95/ 08.12.15	M/s Gee Em Enterprises	5476/ 26.11.15	10000/-	200/-	Nil	200/-
13	41/ 07.08.14	M/s Balaji Agencies	006/ 05.08.14	4550/-	91/-	Nil	91/-
14	153/ 02.02.16	M/s Tirupati Enterprises	51 & 53 dt. Nil	333260 /-	6665/-	Nil	6665/-
15	30/ 06.07.15	M/s Rahul Tent & Bedding House	02/ 01.06.15 12/ 25.06.15	68923/-	1378/-	Nil	1378/-
16	12/ 12.05.13	M/s Jagdamba Enterprises	092/ 11.01.13	8000/-	160/-	Nil	160/-
17	13/ 13.05.13	M/s Jagdamba Enterprises	67/ 10.01.13	99200/-	1984/-	Nil	1984/-
18	72/14.12. 12	M/s Nathu Ram Building Suppliers	131/27.10.1 2	20000/-	400/-	Nil	400/-
19	24/15.06. 12	M/s Jain Cloth House	3636/15.06. 12	30305/-	606/-	Nil	606/-
20	06/11/15	M/s Sanjay Traders	3512 dt. Nil	18000/-	360/-	Nil	360/-
21	144/ 27.11.16	M/s Sanjay Traders	3330 & 3332 dt. 22.02.15	183870/ -	3677/-	Nil	3677/-
22	150/ 02.02.16	M/s Rastogi Garments	No.62731 & 62732	377937/ -	7559/-	Nil	7559/-
23.	144/ 27.11.16	M/s Udupi Enterprises	336,337 & 344 dt. 30.10.2014	20565/-	411/-	Nil	411/-
24.	144/ 27.01.16	M/s Ganpati Enterprises	No.1318, 1321,1322, 1323,1324, 1325	120510 /-	2410/-	Nil	2410/-
GRAND TOTAL							Rs.29,292
							/-

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Necessary steps should be taken to recover the TDS amount of Rs.29,292/- after due verification of records under intimation to Audit and other similar type of cases may also be reviewed at your own level under intimation to audit.

Para No.04- Short deduction of income tax amounting to Rs.2531 /- during 2012-13 to 2016-17.

(Ref Audit Memo No.10 dated 06/11/2017)

During test check of Income Tax calculation sheet and Form 16 of 4 Delhi Girls Battalion NCC Delhi for the financial Years 2012-13 to 2016-17, the following discrepancies have been found:-

1. Sh. Manoj Kumar, UDC

2014-15	Calculation as per Form 16	Calculation as per AUDIT	Income Tax to be recovered
	Rs.	Rs.	
Gross income	461334	*463088	*Wrong calculation/ totalling of income
Less Transport Allowance	9600	9600	
Total	451734	453488	
Deduction under 80C - GPF	60000	60000	
UTGEIS	360	360	
HBA	10584	10584	
Deductions under 80C Limited to	70944	70944	
Deduction under 80D	1500	1500	
Taxable Income(rounded off)	379290	382540	
Upto Rs250000/-	Nil	Nil	
IT @ 10%	10929	11254	
Education Cess 3%	328	338	
Tax Payable	11257	11592	
Tax Deducted at Source		11257	IT Rs.325 and E.Cess 10/-
Short Recovery		335	

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2. Sh. Pardeep Kumar, HVD

2012-13	Calculation as per Form 16	Calculation as per AUDIT	Remarks
	Rs.	Rs.	
Gross income	386146	386146	**HRA Rebate:- 1. HRA received - Rs.52152/- 2.50% of salary(Rs.297020/-) Rs.148510/- 3.Rent paid in excess of 10% of salary: (Rs.60000 - 29702)=30298/- Rent paid @ Rs.5000/- p.m. HRA Rebate admissible (least of above 3): Rs. 30298/-
Less Transport Allowance	9600	9600	
Less HRA Rebate (House rent)	*42298	30298	
Total	334248	346248	
Deduction under 80C	100000	100000	
Deduction under 80D	Nil	1500	
Taxable Income(rounded off)	234250	244750	
Upto Rs250000/-	Nil	Nil	
IT @ 10%	2343	4475	
Education Cess 3%	70	134	
Tax Payable	2413	4609	IT Rs. 2132/- and E.Cess 64
Tax Deducted at Source		2413	
Short Recovery		2196	

Necessary steps should be taken to recover the balance income tax of Rs.2531/-(335+2196) (including cess) from the concerned employees and deposit in govt. account after due verification of records under intimation to audit. Other similar cases, if any, may be reviewed at your own level.

Para No.05 - Non disposal of surplus / obsolete items amounting to Rs. 1,77,681/-
 (Ref Audit Memo No.04 dated 01/11/2017)

Rule 197 (ii) of GFR stipulates that "for surplus or obsolete or unserviceable goods with residual value less than rupees two lakh, the mode of disposal will be determined by the competent authority, keeping in view the necessity to avoid accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed of."



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Scrutiny of records and information provided by the unit (as per list as Annex. 'A') revealed that goods acquired from state fund amounting to Rs. 1,77,681/- are lying in the store since 02 to 04 decades 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.

Necessary steps should be taken to dispose of the said items at the earliest possible after due verification of records under intimation to audit.

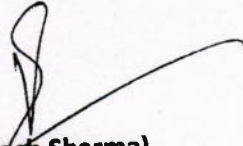
Para 06: Non production of records.

(Ref Audit Memo No.01 dated 30/10/2017)

The following records have not been produced to the audit.

1. Expenditure control registers.
2. Long Term/Short Term Advance Register
3. Children Education Allowance Register & LTC register.
4. History Sheet / Log Book of vehicles/detail of hired vehicles
5. Purchase and Quotation files of camps.
6. Medical reimbursement register
7. AMC files of all machinery and equipments.
8. OTA Register.
9. Details & expenditure files of camps alongwith all allied documents i.e. copies of sanction letters, voucher files, ECS details etc.

Above records may be provided to the next audit.


(Santosh Sharma)
IAO Party - 33)

12/23

TEST AUDIT NOTES

TAN NO1- Wrong /unrealistic estimate by the unit resulting in blockade of funds.

(Ref Audit Memo No. 15 dated 10/11/2017)

During test audit of 4 Delhi Girls Battalion, NCC Safdarjung Enclave it was observed that the unit was sanctioned a considerable amount as per their prepared estimates for conducting various camps and the advances for same were also drawn well in time but scrutiny of adjustment bills revealed that though the amount was sanctioned as per demand/estimate of concerned officers of unit, a considerable amount has been surrendered at the close of financial year as detailed below:-

S. N o.	year	Sanction No. & date	AMOUNT	Advance drawn vide bill No. & date	Purpose of sanctioned/adv amount	Amount utilised	Amount surrendered vide challan No. & date
1	2014-15	F.8(13)/np/NCC/accts/2014-15/273-79/01.05.2014	168782/-	21/29.5.2014	CATC at Gr HQ 17.06.14 to 26.06.2014	79625/-	88957/-(-53%) vide challan No.04/19.7.14. (Adj bill 54/26.8.14
2	2013-14	F.8(44)/np/NCC/accts/2013-14/3568/30.12.2013	258162/-	75/23.8.13	-do- 04.01.2014 to 13.01.2014	108838/-	149324/-(-58%) vide challan No.69/12.2.2014 (Adj bill 143/12.3.2014
3	2013-14	F.8(44)/np/NCC/accts/2013-14/2658-64/15.10.2013	90000/-	95/17.10.13	Rhythmic Yoga 17.10.13 to 28.10.2013	35000/-	55000/-(-61%)vide ch No..67/30.12.2013 (Adj bill 139/21.2.2014)
4	2013-14	F.8(43)/np/NCC/accts/2013-14/46/25.4.2014	184116/-	05/29.05.13	ATC at parade ground 10.05.13 to 19.05.13	131586/-	52530/-(-29%)vide ch. No.54/19.8.2013 (Adj.bill 98/30.10.2013)
5	2013-14	F.8(45)/np/NCC/accts/2013-14/883/9.7.2013	79966/-	40/10.07.13	Army Attachment Camp	33860/-	46106/-(-58%)Vide ch No.53/19.8.2013(Adj bill NO.66/27.8.2013)
6	2013-14	F.8(26)/np/NCC/accts/2013-14/1276/24.7.2013	2,23,600/-	-	AIVSC,2013	117276/-	106324/-(-48%)Vide ch No.17/11.12.13(Adj bill NO.24/19.5.14)

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7	2015-16	F.8(13)/np/NCC/ acctts/2015- 16/27.05.2015	14920/-	-	Adventure mountaineer ing course at Uttarkashi	8522/-	6398/- (43%) Vide challan No.04/13.01.2016 Adj Bill No.138/21.01.16
8	2013-14	F.8(43)/np/NCC/ acctts/2013- 14/46/25.4.2014	45600/-	-	Camp & Courses for Ajmer Trek II	Nil	45900/- (100%) Vide challan No.59/28.10.13 - Adj Bill.96/30.10.2013
9	2013-14	F.8(43)/np/NCC/ acctts/2013- 14/46/25.4.2014	71600/-	-	Darjeeling Camp	Nil	71600/- (100%) Vide challan No.60/28.10.13 - Adj Bill.97/30.10.2013

Necessary steps may be initiated to prepare the realistic estimation and surrender the balance amount in time.

TAN NO.02 : Improper maintenance of Pay Bill Registers for the period 2012-13 to

(Ref Audit Memo No.02 dated 30/10/2017)

During the test check of Pay Bill Registers for the period under audit, the following discrepancies 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 observed that entries in the PBR for the period 2012-13 to 2016-17 were not checked. Further, PBR for the audit period has not even been signed/authenticated by the concerned DDO of unit.
2. Upper columns i.e. previous Date of joining, Pay Scale, Previous PBR No., Service verified, GPF details, details of GPF advances & refunds, Aadhar No., Bank details, ECS number etc. have not been filled in most of the employees,
3. Yearly totals of Pay & Allowances not worked out:- At the closing of every financial year, horizontal and vertical totals should be squared up for calculation of Income Tax. But on the scrutiny of PBR, it was noticed that same were not done. Horizontal and vertical totals should be worked out and shown to audit.
4. LPCs of most of the officials joined or transferred in between financial year have not been pasted in most of the cases.
5. Cuttings/over writings and uses of correction fluid have not been attested by the DDO,
6. GAR-18 has been maintained but not signed by the Dealing Assistant and DDO.

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



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10/11

TAN NO.03(A) Subject: - Shortcomings in service books.

(Ref Audit Memo No.05 dated 30/10/2017)

During scrutiny of Service Books, the following observations are made:-

- (A) The first page of the service book is to be re-attested after every five years. However, in most of the cases, the first page of the service book of officials has not been found re-attested. A few instances are mentioned hereunder:-
- (i) Sh. Pradeep Kumar, HVD
 - (ii) Sh. Dhurav Singh, LVD
 - (iii) Smt. Bharati Jain, UDC
 - (iv) Sh. Jagdish Kumar, Sweeper
- (B) As per Rule 32 of CCS Pension Rules, the service of those govt. Employees should be verified from the concerned Pay & Accounts office, which have completed the 18 years of service or 5 years before the date of retirement, whichever is earlier. During the test check of the service books, it is found that services of none of the employees have been got verified from the concerned PAO, while they have already completed 18 years of service.
- (i) Sh. Pradeep Kumar, HVD
 - (ii) Sh. Manoj Kumar, UDC
 - (iii) Sh. Jaipal Singh, UDC
 - (iv) Sh. Jagdish Kumar, Sweeper
- (C) Photo of the employee should be pasted and attested at first page after every 10 years. However, in the following cases, photos have not been found pasted/or attested :-
- (i) Sh. Manoj Kumar, UDC
 - (ii) Sh. Jaipal Singh, UDC
 - (iii) Sh. Rameshwar, Chowkidar
- (D) Forms i.e. Nomination for Gratuity, CVP, GPF and form No. 3 (Detail of Family) duly accepted by the H.O.O. should be pasted in the Service Books. However, in the following cases, the same has not been found accepted/pasted in the service books:-
- (i) Sh. Jagdish Kumar, Sweeper
 - (ii) Sh. Sujinder Kumar, Lascar
 - (iii) Sh. Manoj Kumar, UDC
- (E) CCS (Leave Rules) stipulate that EOL with or without MC will not count for Earned Leave but will be counted for affording the credit in HPL Account. The 1/10th portion of EOL taken by the Government servant during six months shall be debited from the next spell of Earned Leave while crediting on 1st January and 1st July of every year. However, in the case of Sh. Jagdish Kumar, Sweeper, the record of EL account after availing EOL during following period has not been maintained properly:
- (i) EOL taken on medical ground w.e.f 20.01.99 to 12.06.99 (144 days)
 - (ii) EOL without Pay w.e.f.22/05/2000 to 06/06/2000 (15 days)



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5/9/14

- (iii) EOL for 28 days taken on different days during January to June 2001 as under:
(On 07/03, 13/03, 19/03, 27/03 and 27/02/2001 -05 days)
(On 16/04, 23/04, 25/04, 26/04 and 01/05/01 to 13/05/01 - 17 days)
(On 06/06, 07/06, 09/06, 12/06, 18/06 and 25/06/2001 -06 days)

In spite of this, the leave account of Sh. Manoj Kumar, UDC is maintained upto 31/12/2016, which should be maintained till date. The leave account of Sh. Jagdish Kumar, Sweeper should be revised after debiting the EOL portion from EL as the period mentioned above and shown to the next audit.

- (F) A number of cuttings/over writings were used in the service books of Sh. Dhurav Singh, LVD & Sh. Jagdish Kumar, Sweeper. The condition of these service books are improper and maximum pages are mutilated, excess uses of correcting fluid were used for correction, but cuttings/over writings and corrections were not found attested by the HOO, which may be attested by the HOO and shown to the audit.

Similar cases may also be checked, needful may be done and compliance may be shown to the next audit.

No.3 (B) - 18 Years Service Verification.

(Ref Audit Memo No.12 dated 09/11/2017)

As per rule 32(1) of CCS Pension Rules, the office is required to get the service verified from P.A.O. in respect of the official who have rendered 18 Years of Service or are to be retired with in the 5 years. The qualifying service so verified from P.A.O. shall be communicated to the employees concerned in the prescribe Performa. On review of the records in this regard it was noticed that service book of the following employees who have rendered 18 years qualifying services has not been verified from PAO concerned:-

S.No	Name of Employee	Designation	Date of Birth	Date of joining	Date of Retirement
1.	Sh. Dhurav Singh	LVD	16/06/1959	20/03/1984	30/06/2019
2.	Sh. Jaipal Singh	UDC	07/05/1962	04/03/1987	31/05/2022
3.	Sh. Pradeep Kumar	HVD	07/07/1965	11/12/1989	31/07/2025
4.	Sh. Manoj Kumar	UDC	05/07/1965	03/08/1993	31/07/2025
5.	Sh. Jagdish Kumar	Sweeper	05/02/1972	22/02/1995	29/02/2032
6.	Sh. Rameshwar Singh	Chowkidar	05/07/1974	07/03/2000	31/07/2034
7.	Smt. Bharti Jain	UDC	02/04/1976	17/06/1998	30/04/2036

The verification of qualifying services may be got done from P.A.O. and compliance be shown to audit.



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TAN NO. 04- Opening of current account No10932787301 in State Bank of India, R.K.Puram, New Delhi.

(Ref Audit Memo No.09 dated 09/11/2017)

Scrutiny of records revealed that the Commanding Officer 4 Delhi Girls Battalion, NCC, Safdarjung Enclave is maintaining a Current A/C with SBI, R.K.Puram since long since inception of unit.

In this regard, the audit has observed the following:-

1. The current A/C was opened without the approval of Finance Department which is irregular.
2. Separate bank book has not been prepared by the unit and the bank reconciliation statement has also not been prepared at the end of each month.
3. Certain bank charges/keeping fee is also being charged by Bank and the same is being paid from time to time without the sanction of competent authority..

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


TAN NO.05: Discrepancies in Stock Registers

(Ref Audit Memo No.06 dated 03/11/2017)

On scrutiny of the stock registers the following discrepancies have been noticed:

1. Stock register of ATG/Amenity Grant register was not maintained in GFR 40. It is maintained in plain ruled register, which should be avoided.
2. In the state property register No.16, it is noticed that purchasing cost of the non-consumable items and their bills number were not entered in the register e.g, Computer CPU, Printer, UPS & portable Genset (Honda).
3. Progressive totals of some non-consumable items were not shown in the stock register no.19 such as Tea container, Steel racks etc.
4. In the state property registers, both the consumable and non-consumable items are mentioned in one register. Both the items should be entered separately
5. It is noticed that Non-consumable nature items such as Heater Toshiba 1500 W, Air Pump, Gas Stove; Bajaj Room Heater 2000 Wts etc. were transferred from State Property register No.19 to incidental register without quoting any reason of transfer, which is irregular. As per GFR, two register of State property should be maintained i.e. Consumable & Non- consumable. There is no need to open separate incidental register for the same.
6. Condemnation files of Non-consumable items during audit period are not produced to audit.

Stock register may be prepared as per provisions of the GFR and shown to the next audit.



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TAN NO.06: Non-Maintenance of LTC claims Register (Ref Audit Memo No.07 dated 03/11/2017)

Under the provision of LTC Rules, the claim before submission to PAO for payment should be entered in the "Register of LTC claims" maintained by the DDO. There is provision for entering advance bills also in this register. Particulars of recovery of the balance, if any, of the advance and the penal interest if due, should be entered in the remarks column of the register. Each entry is to be signed by the DDO in the register.

Thus, in order to have effective watch over the recovery /adjustment of LTC advance, the maintenance of this register is must.

It is noticed LTC Claim register was maintained in the 4 Delhi Girls Battalion NCC, but the format of the LTC claim register is different. The same may now be maintained in the following format.

Sl. No.	Bill No. date of advance/final bill	Name Designation of Govt. servant	Block year	Place of visit	For whom claimed	Amt. of advance / final bill	Bill No. date of adjustment	Date of receipt of claim	Gross amt. of bill	Net. Amt.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

II. Recording date of receipt of claim:-

Since time limit of one month where advance has been drawn and three month in other cases has been prescribed for submission of claim by the govt. servants, it should be ensured that date of receipt of the claim is recorded in each case. The claims are to be diarized on the date of receipt.

LTC register may be maintained under intimation to the audit.

TAN No. 07: Discrepancies in maintaining Cash Book for the period 2012-13 to 2016-17.

(Ref Audit Memo No.08 dated 03/11/2017)

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, 4 Delhi Girls Battalion, NCC,**



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Safdarjung Enclave, New Delhi-29 for the audit period from 01.04.2012 to 31.03.2017 the following discrepancies have been noticed:-

1. 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. 01.04.2012 to 31.03.2017 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.
2. 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 of Commanding Officer, 4 Delhi Girls Battalion, NCC, Safdarjung Enclave, , it has been observed that the Cash Book was not found closed regularly and daily. Payments made on a particular day were not recorded on the same day instead on receipt of bank statements, transaction for a complete month were clubbed and entered on a particular day in payment side of Cash Book which was not in conformity with the present procedure for maintenance of this record. Even opening and closing balances was not worked out on first and last working day of a particular month.
3. 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. The certificate of physical verification of cash will normally be in the following form.

"Certified that cash amounting to Rs_____ (Rupees ___ only) has been physically verified and found correct as per the balances recorded in the cash book. "But it has been observed that the said certificate has not been recorded properly by the DDO. Detail of closing balance has also not been recorded after ending of each month and even at the closing of financial year.
4. Permanent Imprest of Rs. 5100/- maintained by the unit was constantly appearing in the cash book w.e.f.31.3.2002 till date, which needs clarification.
5. Receipts Book of TR-V/GAR-6 has not been maintained at all during the audit period hence, the authenticity of receipts collected and their timely deposit in Bank cannot be ascertained.



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6. Challans provided to audit w.e.f. April, 2012 to March 2017 are not in chronological order and challan numbers are also not mentioned on most of the challans. Moreover, none of the challans during audit period has been entered in cash book which is against receipt and payment rules and need clarification.

7. Reconciliation at the end of each month of was not prepared to verify closing balances as per bank pass book.

Necessary steps may be initiated to remove said irregularities under intimation to audit.

TAN No.08 - Delay in submission of adjustment bills and remittance of balance amount.

(Ref Audit Memo No.13 dated 09/11/2017)

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 and duration	Adv. Bill No. & date	Amount of state share received In Rs.	Amt. of Expenditure out of state share In Rs.	Unutilized Amount In Rs.	Challan No. and date of deposit	Delay in submission of unspent amount In Days	Adjustment B. No. & date	Delay in submission of Adj. Bill
1	2	3	4	5	6	7	8	9	10
1	RDC-I 29.10.12 to 07.11.12	61/22.10. 2012	76807/-	74187/-	2620/-	31 /19.12.12	40 days	77 18.9.2013	285 days
2	CATC 18.10.13 to 27.10.13	94/17.10. 2013	90522/-	50883/-	25441/-	63/14.11.20 13	16 days	140/5.3.2014	99 days
3	Army attachment camp 17.7.13 to 31.7.13	40/10.07. 2013	79966/-	33860/-	46106/-	53/19.8.13	17 days	66/27.8.13	-
4	ATC at parade ground 10.5.13 to 19.5.13	05/29.04. 2013	184116/-	131586/ -	52530/-	54/19.8.201 3	90 days	98/30.10.2013	134 days
5	Rhythmic yoga 17.10.13 to 28.10.13	95/17.10. 2013	9000/-	35000/-	55000/-	67/30.12.20 13	61 days	139/21.2.2014	86 days
6	CATC 4.1.14	121/31.12	258162/-	108838/ -	149324/-	69/12.2.201	28 days	143/12.3.2014	30 days



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	TO 13.1.14	.2013		-		4			
7	CATC 17.6.14 TO 26.6.2014	21/29.5.2 014	168582/-	79625/-	88957/-	04/19.7.14	21 days	54/26.8.2014	33 days
8	RCTC,NIM Uttarkashi 17.10.14 to 28.10.2014	71/18.09. 2014	48916/-	48916/-	Nil	-	-	145/27.01.2016	72 days
9	NIC 1 1.12.16 TO 12.12.16	56/13.10. 2016	17263/-	16591/-	672/-	10/23.01.20 17	40 days	11/18.04.2017	97 days
10	SNIC 15.4.16 to 26.04.2016	166/29.02 .2016	13006/-	15440/-	566/-	01/10.05.20 16	12 days	20/23.6.2016	30 days
11	NCC I Mumbai, 5.10.16 to 16.10.2016	57/13.10. 2016	13921/-	13729/-	192/-	Nil- 17.02.2017	122 days	35/9.08.2017	267 days

The above facts may be brought to the notice of higher authorities as keeping the unutilized amount for a long period is against NCC Manual and Receipt and payment Rules. 1983 which may lead to misuse /blockade of funds.


 (Santosh Sharma)
 IAO Party - 33

LIST OF ACTION/ SELF AS SCRAP ITEMS

*Annexure A
Resubmits paras 66*

Sl. No.	Description	L/P No	Head	Is charge written off	Book value of Rs.	Particulars of fund	Date of purchase	Reason of condemnation	Prescribed life of YR	Total price	5%	10%	Mod of disposal
1	Computer printer	16/03	01	01	3460	State	Jun 2000	U/S	15 Yr	3460	173	346	Auction/Sell as scrap
2	UPS	16/04	01	01	1000	State	Jun 2000	U/S	15 Yr	1000	50	100	do
3	BP Instruments ISI Camp	16/15	02	01	750	State	Feb 1993	U/S	21 Yr	750	37.5	75	do
4	Dictionary English	16/19	01	01	250	State	May 1994	U/S	20 Yr	250	12.5	25	do
5	Metro Non Garment (Clock)	17 vol 1/04	01	01	160	State	May 1984	U/S	20 Yr	160	8	16	do
6	SSA 125EM Amplifier	17/vol 1/19	01	01	2555	State	Mar 1987	U/S	28 Yr	2555	127.75	255.5	do
7	Seats	17/Vol1/26	04	04	-	-	-	-	-	-	-	-	do
8	Measuring taps	17 vol 1/08	01	01	42	State	Mar 1994	U/S	20 Yr	42	2.1	4.2	do
9	Type writer English	17 vol 1/14	02	02	2350	State	Mar 1984	U/S	20 Yr	4700	235	470	do
10	Type writer Hindi	17 vol 1/15	01	01	2250	State	Mar 1984	U/S	20 Yr	2250	112.5	225	do
11	Badminton Racket	17 Vol ii/02	06	06	100	State	Nov 2004	U/S	10 Yr	600	30	60	do
12	Boket Gi large	17 vol ii/12	02	02	90	State	Mar 1993	U/S	18 Yr	180	9	18	do
13	Water dispensar	17 vol ii/13	01	01	15	State	Aug 2010	U/S	5 Yr	8750	437.5	875	do
14	Steel glass	17 vol ii/17	356	150	15	State	Aug 1993	U/S	18 Yr	3000	150	300	do
15	Dresset cooler	17 vol ii/19	03	03	1250	State	Aug 1993	U/S	18 Yr	3750	187.5	375	do
16	Tea set	17 vol ii/21	01	01	210	State	July 1994	U/S	17 Yr	210	10.5	21	do
17	Plastic chair	17 vol ii/28	24	10	250	State	Jun 1993	U/S	19 Yr	2500	125	250	do
18	Ripping Gloves	17/vol ii/23	50	50	155	State	Jan 2002	U/S	13 Yr	7750	387.5	775	do
19	Steel office chair	17 vol ii/34	04	04	394	State	Feb 2000	U/S	15 Yr	1576	78.8	157.6	do

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21	HP 396 blue star D freezer	17 vol ii/47	03	01		State	Aug 2000	U/S	15 Yr	30240	1512	2024	do
22	Sofa set	17 vol ii/45	02	01	3814	State	Mar 1990	U/S	25 Yr	3814	190.7	331.4	do
23	Helmet	17 vol ii/46	11	11	300	State	Jun 1996	U/S	19 Yr	3300	165	330	do
24	Fire extinguisher	17 vol ii/50	07	07	575	State	Aug 2007	U/S	8 Yr	4025	201.25	402	do
25	Flask igal monalisha	17 vol ii/51	01	01	497	State	Jun 2003	U/S	12 Yr	497	24.85	49.7	do
26	Mug bright	17 vol ii/52	02	02	95	State	Jun 2003	U/S	12 Yr	190	9.5	19	do
27	Caseroil (Bharat)	17 vol ii/53	01	01	395	State	Jun 2003	U/S	12 Yr	395	19.75	39.5	do
28	Glass vision large	17 vol ii/54	06	06	22.7	State	Jun 2003	U/S	12 Yr	136.2	6.81	13.62	do
29	Video Indian army film	17 vol ii/55	01	01	50	State	Sep 2003	U/S	11 Yr	50	2.5	5	do
30	Towel large	17 vol ii/56	02	02	90.5	State	Jun 2004	U/S	11 Yr	181	9.05	18.1	do
31	Bucket plastic small size	17 vol ii/58	21	21	15	State	Nov 2004	U/S	11 Yr	315	15.75	31.5	do
32	Ahuja Power Speaker	17 vol ii/65	01	01	1009	State	Dec 2002	U/S	13 Yr	10090	504.5	1009	do
33	AC Adaptor	17 vol ii/66	01	01	125	State	Dec 2002	U/S	13 Yr	125	6.25	12.5	do
34	Glass Tumbler	18 vol ii/01	06	06	45	State	Dec 2001	U/S	14 Yr	270	13.5	27	do
35	Jug Steel	19/21	01	01	140	State	Dec 2001	U/S	14 Yr	140	7	14	do
36	Diesel Generator set	19/13	01	01	2600	State	Mar 1995	U/S	19 Yr	26000	1300	2600	do
37	Toilet for girls	19/18	07	07	970	State	Jan 1999	U/S	16 Yr	6790	339.5	679	do
38	Heat convertor	19/20	01	01	400	State	Jan 2001	U/S	14 Yr	400	20	40	do
39	Water cooler Shri ram usha	19/25	02	01	2130	State	Mar 2002	U/S	13 Yr	21300	1065	2130	do
40	Inset killer	19/28	01	01	1885	State	Mar 2002	U/S	13 Yr	1885	94.25	188.5	do
41	Musical instrument (dolak, harmunium, tabla)	19/31	03	03	2410	State	Mar 2002	U/S	13 Yr	2410	120.5	241	do

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Item no.	Date	Qty	Unit	State	Year	U/S	10 yr	20 yr	30 yr	U/S
43 Chair	19/37	02	n2	State	Mar 2005	U/S	10 yr	209	10	20
44 Stove	19/40	01	11	State	Mar 2005	U/S	10 yr	300	15	30
45 Seat	19/43	01	01							
Total amount								17768	8884.06	17768
								1.2		.12

Certificate that all the items have been Actionable/ sell as scrap in presence of Board of Officer"



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PART – II
CURRENT AUDIT REPORT
(2017-2020)

Para 01: Over payment of pay and allowances amounting to Rs.6771/- during CCL exceeding 365 days.

Ref: - (Audit Memo No.12 dated 14.08.2020)

Scrutiny of service book and PBR in r/o Ms. Bharti Jain, UDC revealed that she has availed 381 days CCL but has been paid full pay and allowances for CCL exceeding 365 days instead of 80% as prescribed in Rule43-C and notification dated 11.12.2018 which has resulted in overpayment amounting to Rs.6771/- as detailed below :


Period	B. Pay	D.A.	Days	Drawn (100%)	Due (80%)	Over payment
23.3.2019 to 28.03.2019	42300	5076	06	9169	7335	1834
01.01.2020 to 15.01.2020	43600	7414	15	24683	19746	4937
					Total	6771/-

Necessary steps should be taken to recover Rs. 6771/- (Rupees Six Thousand Seven Hundred and Seventy one only) from the concerned official and deposit in Govt. account **after due verification of records. Other similar type of cases may be reviewed at your own level under intimation to audit.**

Para 02: Recovery of GST amounting to Rs.6540/-

Ref: (Audit Memo No.15 dated 17.08.2020)

Section 51 of the CGST Act 2017 provides for deduction of tax by the Government Agencies (Deductor) or any other person to be notified in this regard, from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total value of such supply, under a contract, exceeds two lakh and fifty thousand rupees. The amount deducted as tax under this section shall be paid to the Government by deductor within ten days after the end of the month in which such deduction is made alongwith a return in FORM GSTR-7 giving the details of deductions and deductees. Further, the deductor has to issue a certificate to the deductee mentioning therein the contract value, rate of deduction, amount deducted etc (vide circular No 65/39/2018-DOR dated 14th September,2018) and the same order has been endorsed by Additional Commissioner, GST(State Tax), Department of Trade & Taxes, Vyapar Bhawan, Govt. of NCT of Delhi vide their letter No.F.3(201)/Policy-GST/2018/754 dated 28.09.2018. DDOs are required to deduct tax at the rate of 1% for CGST and 1% for SGST (2% in case of IGST) at the time of payment to the supplier where the contract value exceeds Rupees 2.5 lakh. The amount deducted should be paid by 10th of the month succeeding in which deduction was made. DDO should also issue thee certificate within 05 days from the date of deposit into government exchequer. The provision of TDS on GST is applicable w.e.f. 1.10.2018(Notification No.50/2018-Central Tax dated13.09.2018).



During test check of bills/voucher file, it has been observed that the unit has not deducted TDS on GST while making payment to suppliers of taxable goods and services where the contract value exceeds Rs. 2.5 lakh which has resulted in recovery of Rs. 6540/-. As under: -

S.No.	Bill No. & date	C.V No, & date	Name of thee vender/supplier	Bill Amount (in Rs.)	Amount to be recovered SGST @ 1% CGST @ 1%
1	016/14.01.2020	132/13.02.2020	Nritya	197000/-	SGST-3270/- CGST-3270/-
	011/14.01.2020	134/13.02.2020	-do-	130000/-	
Total				327000/-	6540/-

Necessary steps should be taken to recover Rs. 6540/- (Rupees six thousand five hundred and forty) from the concerned and deposit in Govt. account after **due verification of records.**

Other similar type of cases may be reviewed at your own level under intimation to audit.

Para 03: Discrepancies in awarding work of choreography.

Ref: (Audit Memo No.09 dated 13.08.2020)

Scrutiny of records revealed that during audit period, CO/DDO of 4, Delhi Girls Bn has made payment on account of work of choreography for RDC, 2020 as detailed below:

S.N o.	Advance bill No & date	Adjustment bill No. & date	Amount paid	Name of firm	Nature of work
1	97 dated 22.11.2019	132 dated 13.02.2020	Rs.197000/-	M/S Nritya A Group of Performing Arts	Hiring of choreographer, beautician, costumes, props, makeup and misc, items for Republic Day Parade,2020
2	109 dated 18.12.2019	133 dated 13.02.2020	Rs.198000/-	M/S Aznaya Dsance Studio	Hiring of technician, dresses and misc. items for NIAP Republic Day Parade of 2020
3	113 dated 19.12.2019 (decoration of stage)	134 dated 13.02.2020	Rs.130000/-	M/S Nritya A Group of Performing Arts	On decoration of stage during RDC 2020
Total			RS.525000/-		

In award of above referred work, following discrepancies have been noticed:

- I) Mode of calling of quotations is not transparent, it is not clear whether the quotations were issued by hand or post as letters to call quotations were issued on 13.10.2019 and 14.10.2019 respectively and unit had started receiving quotations within a day after issuing letters. Scrutiny of despatch register revealed no despatch No. has been allotted to any of the firm on 13th or 14th October, 2019 which restricts audit to comment on authenticity of procedure followed and needs clarification
- II) Signatures of board of officers on all envelopes carrying quotations, quotations received and comparative statement are too without date which is irregular.
- III) No award letters specifying terms and conditions of work/contract have been issued to the firms selected on L1 basis.
- IV) **Splitting of expenditure:** An expenditure amounting to Rs.525000/- was incurred on same day for same nature of work by splitting work orders just to avoid codal formalities which is against provisions of GFR. Assessment and award of work could be clubbed to get more competitive rates.
- V) No fare comparison of rates; quotations were called for hiring of choreographer, beautician, Props, Makeup etc but while making comparative statement head/item wise rates were not considered rather total amount was compared which, somehow, has restricted unit/Board of Officers to make fair comparison and is clearly reflects in said case:

Item/head	Nritya A Group of performing Arts	Azraya Dance Studio	Delhi Dance Academy	Ocean Dance Academy	remarks
Choreography	80000	20000	100000	Rejected on account of non availability of GST Number	Work was awarded to M/s Nritya being lowest in aggregate
Costumes	90500	118500	60000(L1)		
Props	21500	50000	20000(L1)		
makeup	5000	5000	10000		
Song composition	0	0	10000		
Stage decor	0	5000	0		
	197000	198500	200000		

From the above table it is clear that if the authorities had negotiated with Delhi Dance Academy M more competitive rates could be obtained to avoid govt. funds.

VI) Vide bill No. 134 dated 13.02.2020, an amount of Rs.130000/- was also paid to M/S Nritya.... for stage decoration but above table reflects that M/S Azraya Dance Studio had quoted Rs.5000/- for stage décor. Nature of work with complete details is lacking in each and every letter of inviting quotations.

Audit is of the view that if all the 03 works mentioned above were clubbed while calling quotations, handsome amount of government funds could be saved. In view of above discrepancies, expenditure to the tune of Rs.525000/- may be regularized from concerned higher authorities of Dte, of NCC under intimation to audit.

Para 04: Discrepancies in maintaining Cash Book for the period 2017-18 to 2019-20.

Ref: (Audit Memo No.10 dated 13.08.2020)

During the test audit of Cash book of **Commanding Officer, 4-Delhi Girls Bn NCC** for the audit period from 01.04.2017 to 31.03.2020 the following discrepancies have been noticed:-

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

(a) **State Fund Cash-Book** -pertaining to the receipts/expenditure(usually 25%) of the expenses met out of State fund(Current A/c No.10932787301 in SBI)

(b) **Central Fund Cash-Book** -pertaining to 75% receipts/expenditure of the camp & courses i.e contribution by the Central Government (Current A/c No10932787287)

(C) **Regimental Fund Cash Book** -pertaining to the receipts/expenditure of certain expenditure of cadets met out from the receipts of enrollment amount. (Saving A/c No.10932791066)

(d)**Camp cash book-** pertaining to camp account only.(Current A/c 10932787312)

Whereas form 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. Non recording of TR V & challans:: Receipts Book of TR-V/GAR-6 has not been properly maintained during the audit period. It has been observed that after 26.08.2014(Receipt No.08), next entry is on 24.04.2019(Receipt No.09) I,e no record of TR for 05 years is being maintained by the unit. Further, it has also been revealed that there is no entry of TR V & challan in Cash book , hence, the authenticity of receipts collected and their timely deposit in Bank cannot be ascertained. Some of the instances are as under:

S.No.	TR V No./date	Challan No./date	amount
01	09/24.04.2019	02/25.04.2019	1590/-
02	10/24.04.2019	03/25.04.2019	900/-
03	11/24.04.2019	04/25.04.2019	2910/-
04	12/24.04.2019	01/25.04.2019	1430/-
05	13/10.07.2019	09/11.07.2019	54000/-

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3. As per Rule 13(iii) of CGA(R&P) Rule 1983 the cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by some responsible subordinate **other than the writer of the cash book** and initial it as correct. On perusal of the cash book of said unit, it has been observed that the Cash Book was not found closed regularly and daily rather **most of the times it has not even closed on the last day of month** which is against said R&P rules and needs clarification. Further, in most of the cases no closing balances have been worked out.

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

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

7. Summary of undisbursed balances have not been incorporated at the closing of month which is irregular.

8. An amount of Rs.5100/- of imprest is being carry forward since long, as per rules it is meant for contingent expenditure and should be recouped twice a year and if not required should be surrendered. Further, an amount of Rs.649/- has been paid to bank as bank charges in March, 2020 which should be get reversed back from bank under intimation to audit.

9. Cheques received from PAO for Camp & Courses should first be entered in cash book and then deposited in Camp A/c BUT it has been observed that the same procedure is not being adopted rather most of the times cheques are directly deposited in Camp account.

Necessary steps may be initiated to remove said irregularities under intimation to audit.

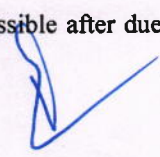
Para 05: Non disposal of surplus / obsolete Items amounting to Rs. 37221/-

Ref: (Audit Memo No.13 dated 14.08.2020)

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

Scrutiny of records and information provided by the unit (as per list Annex. 'A') revealed that goods acquired from state fund amounting to Rs.37221/- are lying in the store for want of condemnation but the Unit had not auctioned/disposed of these surplus / obsolete items till date resulting in unnecessary accumulation of such goods and consequential blockage of space and also deterioration in value of goods to be disposed off.

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 06: Non production of records.

Ref: (Audit Memo No.01 & 03 dated .06.08.2020 & 07.08.2020)

The following records were not provided to audit, the same may be made available to next audit for scrutiny:-

- 1. Record of vehicles alongwith log book and car diary.**
- 2. Camp record of 2017-18 and 2019-20.**
- 3. Cheque issue register**
- 4. TR V records and record of receipts of pvt. Schools**
- 5. Long term advance register<C Record**



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

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**TEST AUDIT NOTE
(PART-III)
(2017-2020)**

Tan 01: Cash Security /Fidelity Bond of Cashier

Ref: (Audit Memo No. 05 dated 10.08.2020)

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

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

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

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

Necessary steps as per above guidelines may be taken under intimation to audit.

Tan 02: Shortcomings in Bill register.

Ref: (Audit Memo No.06 dated 10.08.2020)

On test check of bill register maintained by **Commanding Officer / 4-Delhi Girls Batallion, Safdarjung Enclave, ND** following deficiencies have been noticed:-

1. Registers are not serially numbered.
2. Page counting certificate has not been recorded on the first page of the any of the register.
3. Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is not noticed most of the entries were found unsigned by the DDO, which is irregular. Entries in the bill register without attestation by the DDO have no authenticity and in absence of proper attestation figures of the bill presented in PAO can be changed at any stage and possibility of error cannot be ruled out.
4. Col.5,6,7,8 and 9 not filled : 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.
5. Blank Col. No.12 – Col 10,11 and 12 of the bill register indicate the cheque no./date received against the bill present to the PAO and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But, these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by DDO may be furnished to audit.

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6. Col No.13,14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled, which is irregular.
 7. Cutting and Overwritings:- There are number of cutting and overwriting in the bill register, But these cuttings and over-writings have not been attested by the DDO, which is irregular.
 8. ECS details have not been mentioned in the Bill Register, Date of sending of ECS by the PAO has not been found mentioned against bills.

Necessary steps to update the above register may be taken under intimation to audit.

Tan 03: Shortcomings in service books.

Ref: (Audit Memo No.07 dated 10.08.2020)

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

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

2. Re-attestation: The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the competent authority, same has not been done.

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

S.No	Name	Post	DOB	DOA	DOR
1.	Mr Rajeev Sharam	ASO	02.01.1970	12.09.1995	31.01.2030
2.	Mr. Jagdish kumar	Sweeper	05.02.1972	22.02.1995	28.02.2032
3.	Mr. Parminder	Jr. Asstt.	30.04.1974	01.01.1996	30.04.2034
4.	Ms. Bharti Jain	Sr.Asstt.	02.04.1976	17.06.1998	30.04.2036
5.	Mr. Pradeep Kumar	H,V.D.	07.07.1965	13.12.1989	31.07.2025

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

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

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

Tan 04 : Delay in submission of adjustment bills and remittance of balance amount.

Ref: (Audit Memo No.08 dated 11.08.2020)

As per point No. 14 of chapter of 58 of camp accounting instructions and policy guidelines issued by GD Trg. – I “Camp Comdt. will forward audit report of AGCR alongwith camp documents Adjustment Bills to A.O. state within four weeks after termination of the camp and balance amount, if any, is required to be returned through challan within two days after termination of camp” but scrutiny of records reveals that the 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.	Unutilized Amt	Challan No. & Dt	Delay in submissin unspent Amt in Days	Adj. Bill No. & Dt	Delay in submission of Adj. Bill
1	Basic Sking course-45 at JIM&WS Pahalgam W.E.F. 03-16 Jan 2020	115	19/12/19	2525	245	2280	Ch. No. 19Dt. 13 Feb2020	27 days	Bill No.135 dt17/02/2020	----
2	CATC/Gp Hq Delhi 'C' B/6 Safdarjung Enclave New Delhi W.E.F. 13-22/06/2019	21	21/05/19	179020	145148	33872	Ch. No. 08 Dt. 08/07/19	15days	Bill No. 88 Dt 27/11/19	32 weeks
3	RCTC at Srinagar(Pauri) W.E.F. 19-30 Sep 2019	37	11/07/20 19	13317	5450	7867	Ch. No. 14 Dt. 8/01/2020/	244 days	Bill No. 146 Dt 20/03/2020	35 weeks
4	Attachment of NCC officer and (SW) girl with Army Unit 19 Nov to 03 Dec 2018 at Meerut	64	19/11/20 18	38485	24825	13660	Ch. No. 20 Dt. 05/01/19	32 days	Bill No. 85Dt. 12/07/19	48 weeks

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

Tan 05: Non adjustment of outstanding Abstract Contingent Advances amounting to Rs 2, 38,000/-

Ref: (Audit Memo. No. 11 dated 13.08.2020)

Rule 118 of Receipt & Payment Rules provides that money drawn on Abstract Contingent Bill (ACB) for payments of advance to supplier should be adjusted within a period of one month from the date of drawl of such bills but scrutiny of records revealed that an amount of Rs. 2,38,000/- drawn on abstract Contingency bills is outstanding as on date. The breakup of outstanding / unadjusted advances is as under:-

Sr. No.	Bill No	Date	Particulars of Bill	Amount of pending AC Bill
01.	109	18.12.2019	Hiring of NIAP Programme for RDC 2020	198000/-
02.	125	21.01.2020	Designing and printing of Synopsis for RDC 2020	40000/-
TOTAL				238000/-

As no Advance register was provided to audit, hence audit cannot comment on total amount of ACBs pending as on date.

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Sincere efforts should be initiated to clear/adjust the outstanding Abstract Contingent Advances amounting to Rs,238000/-(Rupees two lakh thirty eight thousand) at the earliest under int6imation to audit.

Tan 06: Payment to ANOs without deducting income tax.

Ref: (Audit Memo No.14 dated 17.08.2020)

Scrutiny of records revealed that unit has paid certain amount as honorarium and Rank pay to various ANOs as detailed below but neither income tax has been deducted nor DDO has obtained any certificate from the concerned DDOs of ANOs that it has been included in their salary as other income while calculating income tax :

Financial year	Bill No.	Date	Amount of Honorarium	Rank pay
2017-18	23	07/06/2017	53000	
2018-19	107,108,109	26/03/2019	38000	
2019-20	12	08/05/2019	-	2651

Further, rank pay is mostly disbursed to ANOs during Camps and honorarium once in financial year and in absence of complete records of camps /bills, audit cannot comment on total amount paid as honorarium and rank pay during audit period.

DDO of concerned unit is advised either to deduct tax on such payments or obtain a certificate from concerned DDOs as mentioned above under intimation to audit.


Tan 07: Discrepancies in conducting EBSB-II w.e.f. 18th to 29th January, 2019

Ref: (Audit Memo No.16 dated 17.08.2020)

Scrutiny of records revealed that unit has conducted EBSB-II w.e.f. 18th to 29th January, 2019. Following discrepancies have been noticed:-

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

S.No.	Date of payment	To whom paid	amount	Mode of payment
1	18.01.2019	M/s Gee Em Enterprises	8822/-	cash
2	22.01.2019	M/s Sargam	16000/-	cash



3	26.01.2019	Om Enterprises	3200/-	cash
4	27.01.2019	M/s AR Electricals	5200/-	cash

2. Retention of cash more than prescribed limits; As per camp guidelines cash retention may be restricted but it has been observed that huge amounts have been kept in cash by camp commandant as detailed below;

Date	Closing balance of cash
17.01.2019	24102/-
21.01.2019	63640/-
22.01.2019	45340/-
23.01.2019	37606/-

3. As per fund proposal and expenditure statement number of cadets are 200 but as per nominal roll attached for TA ONLY 195 Cadets have attended the camp, same may please be clarified.

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

In future, camp guidelines may be followed and cash retention and payments should be avoided.


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