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

Sub: - Audit report of Commanding Officer, 2 Delhi Naval Unit NCC, Okhla Village, New Delhi-110025 for the period 2018-19 to 2020-21.

**INTRODUCTION**

The internal audit of the accounts of the office of Commanding Officer, 2 Delhi Naval Unit NCC, Okhla Village, New Delhi-110025 for the period 2018-19 to 2020-21 was conducted by field Audit Party No- XXIX headed by Mrs. Jaya Tewari, IAO/AO and Sh. Balkishan Shishodia, ASO. The audit was conducted during 06.08.2021 to 19.08.2021 (07 working days).

**AIMS AND OBJECTIVE OF THE DEPARTMENT**

This office is under the administrative control of NCC Directorate, Delhi and supervised by the NCC Gp HQ 'C'. The main object of this unit is to impart training to NCC cadets to develop in them the leadership, spirit the corps and ideals of service. Presently, the unit has the coverage in 04 colleges and 10 schools.

**HOO/D.D.O's/CASHIERS**

The following officials have served as HOO/DDO/Cashier during 2018-19 to 2020-21.

**Head of Office/DDO**

S.NO	Name of the Officer	Designation	Period	
			From	TO
1.	Sh. Santosh Kaimal	Commander	2017	2020
2.	Sh. Noor Mohammed	Captain	Dec.2020	Till date

**Cashier**

S.No.	Name of the Officer	Designation	Period	
			From	TO
1.	Sh. Sunil Kumar	Jr. Assistant	01.04.2018	31.03.2021

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**BUDGET ALLOCATION**  
**2018-19 to 2020-21**

<b>Year</b>	<b>Budget Allotted</b>	<b>Expenditure incurred</b>	<b>Balance</b>
2018-19	9386157	8176294	1209863
2019-20	10896256	10702891	193365
2020-21	7414119	7257285	156834

**Statutory Audit**

Statutory audit of Commanding Officer, 2 Delhi Naval Unit NCC, Okhla Village, New Delhi-110025 has not been conducted by AGCR.

**Vacancy Statement**

<b>S. No.</b>	<b>Name of Post</b>	<b>No. of Posts Sanctioned</b>	<b>Filled</b>	<b>Vacant</b>
1.	Group-A	NIL	NIL	NIL
2.	Group-B	NIL	NIL	NIL
3.	Group-C	07	05	02
4.	Group-D	02	02	NIL
	<b>TOTAL</b>	<b>09</b>	<b>07</b>	<b>02</b>

**Maintenance of Records**

The maintenance of records of Commanding Officer, 2 Delhi Naval Unit NCC, Okhla Village, New Delhi-110025 for the period 2018-19 to 2020-21 was found satisfactory subject to observations made in the current audit report.

**FORM-II M-8**  
(Referred to in Para 3.7.2)

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Verification note on the compliance of old audit report of accounts Commanding Officer, 2 Delhi Naval Unit NCC, Okhla Village, New Delhi-11002513 for the period 1980-81 to 2017-18.

**(A) Old Audit Report (Details of old paras settled)**

S. No.	Year	Para No.	Subject	Reason for Settlement/ Non settlement of para	Remarks
1.	2014-2018	2	Less deduction of DGHES contributions amounting to Rs.7,300/-	A recovery of Rs.7300/- has been made, copy of PBR duly attested by the CO is placed in the file.	Settled on the basis of reply 12/cinkas 16/c
2.	2014-2018	3	Recovery of Rs.3,488/- on account of Wrong Fixation of Pay	Recovery of Rs.3227/- has been made. Proof regarding balance amount of Rs.261 is not legible. Hence, pending	Partly recovery made 11/cinkas 16/c
3.	2014-2018	4	Recovery of License Fee amounting to Rs.1,920/-	Recovery of Rs.1,920/- has been made, copy of PBR duly attested by the CO is placed in the file.	Settled on the basis of reply. 9/cinkas
4.	2014-2018	8	Interest credited in Saving Bank A/c No. 179501000002808	Amount deposited in the bank, copy of challan is placed in the file	Settled on the basis of reply submitted. 5/c & 6/c JMKAS

**(B) Details of Old Recovery**

S. No.	Year	Para	outstanding Recovery	Amount Recovered	Balance to be recovered
1.	2014-2018	1	10,800/-	Nil	10,800/-
2.	2014-2018	2	7,300/-	7,300/-	NIL
3.	2014-2018	3	3,488/-	3,227/-	261/-
4.	2014-2018	4	1,920/-	1,920/-	NIL
	<b>TOTAL</b>		<b>12,708/-</b>	<b>12,447/-</b>	<b>11,061/-</b>

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*(Signature)*



**FORM-II M-8 (Referred to in Para 3.7.2)**

Verification note on the compliance of old audit report of accounts of Commanding Officer, 2 Delhi Naval Unit NCC, Okhla Village, New Delhi-110025 for the period 1980-81 to 2017-18.

The outstanding objections pertaining to the old inspection reports on the accounts were discussed with Head of Office.

S.No.	Period of Audit	Para No.	Brief particulars of the objection	Total Recovery	Amount recovered	Balance recovery
1.	1980-1982	1	State fund	NIL	NIL	NIL
2.	1998-2001	3	Contingency Vouchers	NIL	NIL	NIL
3.	2014-2018	1	Overpayment of Transport Allowance amounting to Rs. 10800/-	10,800/-	NIL	10,800/-
4.	2014-2018	2	Less deduction of DGHES contributions amounting to Rs.7,300/-	7,300/-	7,300/-	NIL
5.	2014-2018	3	Recovery of Rs.3,488/- on account of Wrong Fixation of Pay	3,488/-	3,227/-	261/-
6.	2014-2018	4	Recovery of License Fee amounting to Rs.1,920/-	1,920/-	1,920/-	NIL
7.	2014-2018	5	Non adjustment of advances amounting to Rs.2,46,089/-	NIL	NIL	NIL
8.	2014-2018	6	Discrepancies in maintaining Cash Book	NIL	NIL	NIL
9.	2014-2018	7	Non disposal of surplus/ obsolete amounting to Rs.27,28,955/-	NIL	NIL	NIL
10.	2014-2018	8	Interest credited in Saving Bank A/c No. 179501000002808	NIL	NIL	NIL
			<b>TOTAL</b>	<b>23,508/-</b>	<b>12,447/-</b>	<b>11,061/-</b>

Settled  
Partly Settled  
Settled  
Settled

*(Signature)*

*(Signature)*





10/11/99

Director  
Office of  
11/11/99

11/11/99

CONTINGENCY FUND

During the course of audit regarding Contingency Fund the undermentioned observations were noted. These need to be brought to the notice of the concerned authorities for their attention.

The undermentioned purchases/expenditure have been made without drawing valid vouchers and bills in C/FRs. In case any quotation/tender was called that may be obtained as audit otherwise these purchases may be got regularised from the competent authority alongwith other similar type of cases under intimation to audit:-

S.No	Sl. No. & Date	V. No.	Amount	Name of Firm	Rs. Amt.
1	1991B-99 (9) 166 dt. 16-3-99	653 to 661	Rs. 3,87,77/-	M/s Universal Teachers	3,87,77/-
2	(10) 160 dt. 26-2-99	678	Rs. 4,063/-	M/s Super Baza	4,063/-
3	(11) 161 dt. 28-3-99	685 to 686	Rs. 6,375/-	M/s Super Baza	6,375/-
4	(12) 164 dt. 30-3-99	711	Rs. 1,250/-	hardware	1,250/-
5	(13) 165 dt. 30-3-99	712	Rs. 1,050/-	M/s Super Baza	1,050/-
6	(14) 166 dt. 30-3-99	713	Rs. 32,000/-	-do-	32,000/-
7	(15) 167 dt. 30-3-99	714	Rs. 3,275/-	M/s Universal Teachers	3,275/-
8	(16) 168 dt. 30-3-99	715	Rs. 4,000/-	M/s Super Baza	4,000/-
9	(17) 169 dt. 30-3-99	716	Rs. 4,000/-	M/s Super Baza	4,000/-
10	(18) 170 dt. 30-3-99	717	Rs. 4,000/-	M/s Super Baza	4,000/-
11	(19) 171 dt. 30-3-99	718	Rs. 4,000/-	M/s Super Baza	4,000/-

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Contingent Register

(a)	151 dt. 16-3-01	552 554	R. 2,750/- R. 20,500/-	M/s Agave Associates M/s Sameer Metal Incl.	Contingent
(b)	154 dt. 20-3-01	556	R. 4,104/-	M/s Power Lite Elec	Contingent
(c)	155 dt. 22-3-01	558 & 559	R. 5,475/-	M/s J. B. Photo Studio	Contingent
(d)	172 dt. 29/3/01	615	R. 7,338/-	M/s Central Computer	Contingent

2. Contingent Register

- (a) Sub-headwise budget was not allocated in Register.
- (b) Sub-headwise detail of expenditure was not carried out.
- (c) Excess/saving in e/o expenditure was not maintained.



**PART – II**  
**CURRENT AUDIT REPORT**  
**(2014-18)**

**Para 01:- Overpayment of Transport Allowance amounting to Rs. 10800/-**

Ref: - (Audit Memo. No. 08 Dated: 27-09-2018)

As per TA rules, Transport Allowance is not admissible during absence from duty for a full calendar month due to leave/Summer vacation/CCL/Training/Tour etc. However, if the absence covers part of any calendar month, it will be admissible for full month.

During test check of records, it has been revealed that the unit had made the payment of Transport Allowance to the following employee during his leave of full calendar month as per details given below:-

S. No.	Name of the employee / Designation (Sh. / Smt.)	Full Months of Leave/Vacation	TPT Allowance paid (Rs.)	Amount Recoverable (Rs.)
1.	Sh. Ashok Kr. Bhardwaj (Peon)	April – 2016 May - 2016 June - 2016	3600/- 3600/- 3600/-	3600/- 3600/- 3600/-
		<b>Grand total</b>		<b>10800/-</b>

Necessary steps should be taken to recover Rs. 10800/-(Rupees Ten Thousand Eight Hundred only) from the concerned officials and deposit in Govt. account **after due verification** of records. Other similar type of cases may be reviewed at your own level and recovery, if any, may also be initiated under intimation to audit.

**Para 02:- Less Deduction of DGEHS contributions amounting to Rs. 7300/-**

Ref:- (Audit Memo No. 02 Dated: 24.09.2018)

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. Scrutiny of Salary Bills and PBRs of the unit revealed that Sh N.K. Tyagi, SMI was drawing Grade Pay of Rs.4600/- per month w.e.f. Jan 2011 but instead of Rs.325/- per month, DGEHS contribution @ Rs.225/- was being deducted from his salary bill till January,2017 which resulted in short recovery amounting to Rs. 7300/- as detailed below: -

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
Sh N.K. Tyagi, SMI	4600/--	325/-	225/-	100/-	Jan/11 to Jan/17	73	7300/-
<b>Total amount to be recovered</b>							<b>7300/--</b>

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Necessary steps should be taken to recover the arrear of DGEHS contribution amounting to **Rs. 7300/- (Rs. Seven Thousand Three 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 03: - Recovery of Rs.3488/- on account of Wrong fixation of pay.**

**Ref: - (Audit Memo. No.13 Dated: 03-09-2018)**

As per FRSR. "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 off, paise should be ignored but any amount of rupee or more should be rounded off to next multiple of 10.

During the test check of pay fixation cases in respect of the employees of 2 Delhi Naval Unit NCC, Near Defence Services Sailing Club Okhla Village, New Delhi – 110 025 for the audit period, it has been noticed that pay of Sh. Shashi Kumar, Chowkidar was wrongly fixed as per details given below:

**Sh. Shashi Kumar, Chowkidar**

**Pay fixed in 6thCPC in PB-1 Rs.5200-20200 G.P. 1800/-**

Period	Pay fixed by the Deptt. (Rs.)	Pay to be fixed as per audit observation (Rs.)	Remarks
01.01.2006	5880+1800	5880+1800	Granted 6 <sup>th</sup> CPC
01.07.2006	6120+1800	6110+1800	
01.07.2007	6360+1800	6350+1800	
01.07.2008	6610+1800	6600+1800	
01.09.2008	6870+1900	6860+1900	1 <sup>st</sup> MACP granted with Grade Pay of Rs.1900/-
01.07.09	7140+1900	7130+1900	
01.07.10	7420+1900	7400+1900	
01.07.11	7700+1900	7680+1900	
01.07.12	7990+1900	7970+1900	
01.07.13	8290+1900	8270+1900	
01.07.14	8600+1900	8580+1900	
01.07.15	8920+1900	8900+1900	
01.01.16	28400	28400	7th CPC

**Amount To be recovered Rs. 3488/-**

Pay of Sh. Shashi Kumar, Chowkidar may be got revised and overpayment of **Rs. 3488/- (Rs. Three Thousand Four Hundred Eighty Eight Only)** may be recovered after due verification of record and deposited into govt. account under intimation to audit. It is also suggested that other similar cases may also be reviewed at your own level and action may be taken accordingly.

**Para 04: Recovery of License Fee amounting to Rs.1920/-**

**Ref: - (Audit Memo No. 12 Dated: 01.10.2018)**

License fee rates in respect of Delhi Govt. has been revised w.e.f. July 2013 vide order No.F.4 (1)/Misc./PWD&H/A-II/2004/2749-2765 dated 10.03.2014 but on scrutiny of PBRs,



salary bills and Licence fee pass book in r/o Sh.Prem Chand Sah, UDC of unit during audit period it has been revealed that the unit has less deducted License Fee from his salary as per details given below:

S. No.	Name & Desgn. (Sh/Smt.)	Residential Address	Period	License Fee/water charges (Rs.)			No. of months	Amount recoverable (Rs.)
				Due	Deducted	Diff.		
1.	Sh. Sh.Prem Chand Sah, UDC	House No.1430, Type-II, Gulabi Bagh, Delhi	07/13 to 6/17	245	205	40	48	1920/-
			total					1920/-

Necessary steps should be taken to recover **Rs. 1920/-** arrears of License Fee 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.

**Para 05 : Non adjustment of advances amounting to Rs.2,46,089/-**

**Ref:- (Audit Memo. No. 11 Dated: 28.09.2018)**

As per Receipt and Payment rules, all advances should be got adjusted from the concerned PAO within one month of their drawal but scrutiny of Bill register and other allied records during audit period revealed that advances amounting to **Rs. 246089/-** as detailed below were drawn from PAO since long but till date no adjustment of the same has been done:-

Period	Bill No. & date	Purpose of Advance	Amount
2014-15	77 dated 7.11.2014	Ship modeling NS Camp(RDC)-14	53427/-
2014-15	78 dated 7.11.2014	Nau Sainik Camp at Karwar-14	25064/-
2014-15	79 dated 10.11.2014	NIC ii Junagarh	13593/-
2015-16	37 dated 19.08.2015	Hiring of OBM	45600/-
2015-16	81 dated 22.12.2015	Ship modeling RDC	82176/-
2015-16	82 dated 22.12.2015	Ezhimala-15	6399/-
2017-18	100 dated 2.1.2018	AIATC at INS, Ezhimala	11472/-
2017-18	105 dated 15.01.2018	NIC II at Ropar	8358/-
<b>Grand Total</b>			<b>246089/-</b>



Since, in case of non-adjustment of advances for long periods there is a possibility of misappropriation of Govt. funds, early steps may be taken to get adjustment of the above noted advances. As neither advance register is being maintained nor adjustment bill numbers with date are entered properly in bill register, hence, audit cannot authenticate total number of bills with amount which are pending as on date for want of adjustment. Therefore, other similar cases, if any, may also be scrutinized by the HOO / DDO and efforts should be initiated to adjust the same with concerned PAO under intimation to Audit.

**Para 06:- Discrepancies in maintaining Cash Book for the period 2014-15 to 2017-18**

**Ref:- (Audit Memo No. 03 Dated: 26.09.2018)**

During the test audit of Cash book of **Commanding Officer, 2 Delhi Naval Unit, NCC** for the audit period from 01.04.2014 to 31.03.2018 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. 01.04.2016 to 31.12.2016 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 Commanding Officer, 2, Delhi Naval NCC Unit, 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 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. **Variation in opening balance:** As on 13.12.2016 cash book had a closing balance of Rs.447993/- which included undisbursed bills amounting to Rs.260155/- (Nov, 14 to Dec, 15) BUT it was restarted on 1.1.2017 with an opening balance of Rs.179012/- which is irregular and difference amounting to Rs.268981/- needs to be clarified.
4. On 16.3.2017, an amount to the tune of Rs.66640/- has been shown as paid to CO IN CASH without obtaining any receipt from him which is irregular and needs clarification
5. Permanent Imprest of Rs. 5000/- maintained by the unit was constantly appearing in the cash book w.e.f. **August, 2014** till date without any expenditure and recoupment which needs clarification and should be spent & recouped as per rules.
6. 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.
7. Complete Challans for the audit period 2014-15 to 2016-17 were not provided to audit which restricts audit to comment on its proper incorporation in cash book



- 8. Reconciliation at the end of each month of audit period was not prepared to verify closing balances as per bank pass book.
- 9. Cash payments are being made to dealers which are against the R & P Rules for eg on 29.3.2017 an amount of Rs18560/- has been paid to M/s Rastogi Garments in cash which is against the rules.
- 10. Receipts and payments of camp and cadre are also incorporated in same cash book which is irregular, as per NCC manual, separate cash book should be maintained for each camp.
- 11. As on date an unidentified amount of Rs.21597/- is lying in closing balance since long, details of same should be traced out and disbursed under intimation to audit.

Necessary steps may be initiated to remove said irregularities.

**Para 07:- Non disposal of surplus / obsolete Items amounting to Rs.27,28,955/-**

**Ref: - (Audit Memo No. 14 dated: 03.10.2018)**

Rule 218 of GFR 2017 stipulates that "Surplus or obsolete or unserviceable goods of assessed residual value above Rupees Two Lakh should be disposed of by (a) obtaining bids through advertised tender or (b) public auction."

Scrutiny of records and information provided by 2 Delhi Naval Unit NCC revealed that goods acquired from government grants/budget (state property) amounting to Rs.27,28,955/- are lying in the store since 1985 as detailed below for want of condemnation but the NCC unit authorities 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:-

S.No.	Particulars	Period of Purchase	Amount
1	State Govt. Property/Stock	1985-2009	26,98,089/-
2	Camp items	1995-2001	1040/-
3	Ship Modeling	2007-2016	29,826/-
		<b>Total amount</b>	<b>27,28,955/-</b>

Necessary steps should be taken to dispose of the said items at the earliest possible after due verification of records and amount realized thereof may be deposited in to Govt. Account under intimation to audit.


Para 08:- Interest credited in saving Bank A/C No.179501000002808.

Ref: - (Audit Memo No.10 Dated: 28.09.2018)

On test audit of records it has been observed that 2, Delhi Naval NCC Unit is maintaining saving account No.179501000002808 in Indian Overseas Bank, Safdarjung Enclave in which govt. grants are being entered. Further, scrutiny of Bank pass book and details provided to the audit revealed that during audit period, bank has allowed interest on the above mentioned account amounting to Rs.12984/-as detailed below :-

<u>Financial year</u>	<u>Amount of interest credited</u>
2014-15	698/-
2015-16	970/-
2016-17	882/-
2017-18	7374/-
1.4.2018 till date	3060/-
<b>total</b>	<b>12984/-</b>

It is therefore advised to remit this amount to the Government account immediately under intimation to the audit. Further any payment lying with the office more than 90 days should also be deposited to Govt. account as per Receipt and Payment rules.

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



ATM No. 15  
Annexure A

Due Drawn statement in r/o Sh. Shashi kumar (Chowkidar)															
Period	Due				Drawn				Balance						
	B.Pay	D P/G. Pay	DA	HRA	Total	B.Pay	DP/G. Pay	DA	HRA	Total	B.Pay	G. Pay	DA	HRA	Total
Jan-06	5880	1800	0	2304	9984	5880	1800	0	2304	9984	0	0	0	0	0
Feb-06	5880	1800	0	2304	9984	5880	1800	0	2304	9984	0	0	0	0	0
Mar-06	5880	1800	0	2304	9984	5880	1800	0	2304	9984	0	0	0	0	0
Apr-06	5880	1800	0	2304	9984	5880	1800	0	2304	9984	0	0	0	0	0
May-06	5880	1800	0	2304	9984	5880	1800	0	2304	9984	0	0	0	0	0
Jun-06	5880	1800	0	2304	9984	5880	1800	0	2304	9984	0	0	0	0	0
Jul-06	6110	1800	158	2373	10441	6120	1800	158	2376	10454	-10	0	0	0	-13
Aug-06	6110	1800	158	2373	10441	6120	1800	158	2376	10454	-10	0	0	0	-13
Sep-06	6110	1800	158	2373	10441	6120	1800	158	2376	10454	-10	0	0	0	-13
Oct-06	6110	1800	158	2373	10441	6120	1800	158	2376	10454	-10	0	0	0	-13
Nov-06	6110	1800	158	2373	10441	6120	1800	158	2376	10454	-10	0	0	0	-13
Dec-06	6110	1800	158	2373	10441	6120	1800	158	2376	10454	-10	0	0	0	-13
Jan-07	6110	1800	475	2373	10758	6120	1800	475	2376	10771	-10	0	0	0	-13
Feb-07	6110	1800	475	2373	10758	6120	1800	475	2376	10771	-10	0	0	0	-13
Mar-07	6110	1800	475	2373	10758	6120	1800	475	2376	10771	-10	0	0	0	-13
Apr-07	6110	1800	475	2373	10758	6120	1800	475	2376	10771	-10	0	0	0	-13
May-07	6110	1800	475	2373	10758	6120	1800	475	2376	10771	-10	0	0	0	-13
Jun-07	6110	1800	475	2373	10758	6120	1800	475	2376	10771	-10	0	0	0	-13
Jul-07	6350	1800	734	2445	11329	6360	1800	734	2448	11342	-10	0	0	0	-13
Aug-07	6350	1800	734	2445	11329	6360	1800	734	2448	11342	-10	0	0	0	-13
Sep-07	6350	1800	734	2445	11329	6360	1800	734	2448	11342	-10	0	0	0	-13
Oct-07	6350	1800	734	2445	11329	6360	1800	734	2448	11342	-10	0	0	0	-13
Nov-07	6350	1800	734	2445	11329	6360	1800	734	2448	11342	-10	0	0	0	-13
Dec-07	6350	1800	734	2445	11329	6360	1800	734	2448	11342	-10	0	0	0	-13
Jan-08	6350	1800	978	2445	11573	6360	1800	979	2448	11587	-10	0	0	0	-14
Feb-08	6350	1800	978	2445	11573	6360	1800	979	2448	11587	-10	0	0	0	-14
Mar-08	6350	1800	978	2445	11573	6360	1800	979	2448	11587	-10	0	0	0	-14
Apr-08	6350	1800	978	2445	11573	6360	1800	979	2448	11587	-10	0	0	0	-14
May-08	6350	1800	978	2445	11573	6360	1800	979	2448	11587	-10	0	0	0	-14

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Jun-08	6350	1800	978	2445	11573	6360	1800	979	2448	11587	-10	0	-1	-3	-14
Jul-08	6600	1800	1344	2520	12264	6610	1800	1346	2523	12279	-10	0	-2	-3	-15
Aug-08	6600	1800	1344	2520	12264	6610	1800	1346	2523	12279	-10	0	-2	-3	-15
Sep-08	6860	1900	1402	2628	12790	6870	1900	1403	2631	12804	-10	0	-1	-3	-14
Oct-08	6860	1900	1402	2628	12790	6870	1900	1403	2631	12804	-10	0	-1	-3	-14
Nov-08	6860	1900	1402	2628	12790	6870	1900	1403	2631	12804	-10	0	-1	-3	-14
Dec-08	6860	1900	1402	2628	12790	6870	1900	1403	2631	12804	-10	0	-1	-3	-14
Jan-09	6860	1900	1927	2628	13315	6870	1900	1403	2631	12804	-10	0	-1	-3	-14
Feb-09	6860	1900	1927	2628	13315	6870	1900	1929	2631	13330	-10	0	-2	-3	-15
Mar-09	6860	1900	1927	2628	13315	6870	1900	1929	2631	13330	-10	0	-2	-3	-15
Apr-09	6860	1900	1927	2628	13315	6870	1900	1929	2631	13330	-10	0	-2	-3	-15
May-09	6860	1900	1927	2628	13315	6870	1900	1929	2631	13330	-10	0	-2	-3	-15
Jun-09	6860	1900	1927	2628	13315	6870	1900	1929	2631	13330	-10	0	-2	-3	-15
Jul-09	7130	1900	2438	2709	14177	7140	1900	2441	2712	14193	-10	0	-3	-3	-16
Aug-09	7130	1900	2438	2709	14177	7140	1900	2441	2712	14193	-10	0	-3	-3	-16
Sep-09	7130	1900	2438	2709	14177	7140	1900	2441	2712	14193	-10	0	-3	-3	-16
Oct-09	7130	1900	2438	2709	14177	7140	1900	2441	2712	14193	-10	0	-3	-3	-16
Nov-09	7130	1900	2438	2709	14177	7140	1900	2441	2712	14193	-10	0	-3	-3	-16
Dec-09	7130	1900	2438	2709	14177	7140	1900	2441	2712	14193	-10	0	-3	-3	-16
Jan-10	7130	1900	3161	2709	14900	7140	1900	2441	2712	14193	-10	0	-3	-3	-16
Feb-10	7130	1900	3161	2709	14900	7140	1900	3164	2712	14916	-10	0	-3	-3	-16
Mar-10	7130	1900	3161	2709	14900	7140	1900	3164	2712	14916	-10	0	-3	-3	-16
Apr-10	7130	1900	3161	2709	14900	7140	1900	3164	2712	14916	-10	0	-3	-3	-16
May-10	7130	1900	3161	2709	14900	7140	1900	3164	2712	14916	-10	0	-3	-3	-16
Jun-10	7130	1900	3161	2709	14900	7140	1900	3164	2712	14916	-10	0	-3	-3	-16
Jul-10	7400	1900	4185	2790	16275	7420	1900	3164	2712	14916	-10	0	-3	-3	-16
Aug-10	7400	1900	4185	2790	16275	7420	1900	4194	2796	16310	-20	0	-9	-6	-35
Sep-10	7400	1900	4185	2790	16275	7420	1900	4194	2796	16310	-20	0	-9	-6	-35
Oct-10	7400	1900	4185	2790	16275	7420	1900	4194	2796	16310	-20	0	-9	-6	-35
Nov-10	7400	1900	4185	2790	16275	7420	1900	4194	2796	16310	-20	0	-9	-6	-35
Dec-10	7400	1900	4185	2790	16275	7420	1900	4194	2796	16310	-20	0	-9	-6	-35
Jan-11	7400	1900	4743	2790	16833	7420	1900	4753	2796	16869	-20	0	-10	-6	-36
Feb-11	7400	1900	4743	2790	16833	7420	1900	4753	2796	16869	-20	0	-10	-6	-36

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Mar-11	7400	1900	4743	2790	16833	7420	1900	4753	2796	16869	-20	0	-10	-6	-36
Apr-11	7400	1900	4743	2790	16833	7420	1900	4753	2796	16869	-20	0	-10	-6	-36
May-11	7400	1900	4743	2790	16833	7420	1900	4753	2796	16869	-20	0	-10	-6	-36
Jun-11	7400	1900	4743	2790	16833	7420	1900	4753	2796	16869	-20	0	-10	-6	-36
Jul-11	7680	1900	5556	2874	18010	7700	1900	5568	2880	18048	-20	0	-12	-6	-38
Aug-11	7680	1900	5556	2874	18010	7700	1900	5568	2880	18048	-20	0	-12	-6	-38
Sep-11	7680	1900	5556	2874	18010	7700	1900	5568	2880	18048	-20	0	-12	-6	-38
Oct-11	7680	1900	5556	2874	18010	7700	1900	5568	2880	18048	-20	0	-12	-6	-38
Nov-11	7680	1900	5556	2874	18010	7700	1900	5568	2880	18048	-20	0	-12	-6	-38
Dec-11	7680	1900	5556	2874	18010	7700	1900	5568	2880	18048	-20	0	-12	-6	-38
Jan-12	7680	1900	6227	2874	18681	7700	1900	6240	2880	18720	-20	0	-13	-6	-39
Feb-12	7680	1900	6227	2874	18681	7700	1900	6240	2880	18720	-20	0	-13	-6	-39
Mar-12	7680	1900	6227	2874	18681	7700	1900	6240	2880	18720	-20	0	-13	-6	-39
Apr-12	7680	1900	6227	2874	18681	7700	1900	6240	2880	18720	-20	0	-13	-6	-39
May-12	7680	1900	6227	2874	18681	7700	1900	6240	2880	18720	-20	0	-13	-6	-39
Jun-12	7680	1900	6227	2874	18681	7700	1900	6240	2880	18720	-20	0	-13	-6	-39
Jul-12	7970	1900	7106	2961	19937	7990	1900	7121	2967	19978	-20	0	-15	-6	-41
Aug-12	7970	1900	7106	2961	19937	7990	1900	7121	2967	19978	-20	0	-15	-6	-41
Sep-12	7970	1900	7106	2961	19937	7990	1900	7121	2967	19978	-20	0	-15	-6	-41
Oct-12	7970	1900	7106	2961	19937	7990	1900	7121	2967	19978	-20	0	-15	-6	-41
Nov-12	7970	1900	7106	2961	19937	7990	1900	7121	2967	19978	-20	0	-15	-6	-41
Dec-12	7970	1900	7106	2961	19937	7990	1900	7121	2967	19978	-20	0	-15	-6	-41
Jan-13	7970	1900	7896	2961	20727	7990	1900	7912	2967	19978	-20	0	-16	-6	-42
Feb-13	7970	1900	7896	2961	20727	7990	1900	7912	2967	20769	-20	0	-16	-6	-42
Mar-13	7970	1900	7896	2961	20727	7990	1900	7912	2967	20769	-20	0	-16	-6	-42
Apr-13	7970	1900	7896	2961	20727	7990	1900	7912	2967	20769	-20	0	-16	-6	-42
May-13	7970	1900	7896	2961	20727	7990	1900	7912	2967	20769	-20	0	-16	-6	-42
Jun-13	7970	1900	7896	2961	20727	7990	1900	7912	2967	20769	-20	0	-16	-6	-42
Jul-13	8270	1900	9153	3051	22374	8290	1900	9171	3057	22418	-20	0	-18	-6	-44
Aug-13	8270	1900	9153	3051	22374	8290	1900	9171	3057	22418	-20	0	-18	-6	-44
Sep-13	8270	1900	9153	3051	22374	8290	1900	9171	3057	22418	-20	0	-18	-6	-44
Oct-13	8270	1900	9153	3051	22374	8290	1900	9171	3057	22418	-20	0	-18	-6	-44
Nov-13	8270	1900	9153	3051	22374	8290	1900	9171	3057	22418	-20	0	-18	-6	-44





Dec-13	8270	1900	9153	3051	22374	8290	1900	9171	3057	22418	-20	0	-18	-6	-44
Jan-14	8270	1900	10170	3051	23391	8290	1900	10190	3057	23437	-20	0	-20	-6	-46
Feb-14	8270	1900	10170	3051	23391	8290	1900	10190	3057	23437	-20	0	-20	-6	-46
Mar-14	8270	1900	10170	3051	23391	8290	1900	10190	3057	23437	-20	0	-20	-6	-46
Apr-14	8270	1900	10170	3051	23391	8290	1900	10190	3057	23437	-20	0	-20	-6	-46
May-14	8270	1900	10170	3051	23391	8290	1900	10190	3057	23437	-20	0	-20	-6	-46
Jun-14	8270	1900	10170	3051	23391	8290	1900	10190	3057	23437	-20	0	-20	-6	-46
Jul-14	8580	1900	11214	3144	24838	8600	1900	11235	3150	24885	-20	0	-21	-6	-47
Aug-14	8580	1900	11214	3144	24838	8600	1900	11235	3150	24885	-20	0	-21	-6	-47
Sep-14	8580	1900	11214	3144	24838	8600	1900	11235	3150	24885	-20	0	-21	-6	-47
Oct-14	8580	1900	11214	3144	24838	8600	1900	11235	3150	24885	-20	0	-21	-6	-47
Nov-14	8580	1900	11214	3144	24838	8600	1900	11235	3150	24885	-20	0	-21	-6	-47
Dec-14	8580	1900	11214	3144	24838	8600	1900	11235	3150	24885	-20	0	-21	-6	-47
Jan-15	8580	1900	11842	3144	25466	8600	1900	11865	3150	25515	-20	0	-23	-6	-49
Feb-15	8580	1900	11842	3144	25466	8600	1900	11865	3150	25515	-20	0	-23	-6	-49
Mar-15	8580	1900	11842	3144	25466	8600	1900	11865	3150	25515	-20	0	-23	-6	-49
Apr-15	8580	1900	11842	3144	25466	8600	1900	11865	3150	25515	-20	0	-23	-6	-49
May-15	8580	1900	11842	3144	25466	8600	1900	11865	3150	25515	-20	0	-23	-6	-49
Jun-15	8580	1900	11842	3144	25466	8600	1900	11865	3150	25515	-20	0	-23	-6	-49
Jul-15	8900	1900	12852	3240	26892	8920	1900	12876	3246	26942	-20	0	-24	-6	-50
Aug-15	8900	1900	12852	3240	26892	8920	1900	12876	3246	26942	-20	0	-24	-6	-50
Sep-15	8900	1900	12852	3240	26892	8920	1900	12876	3246	26942	-20	0	-24	-6	-50
Oct-15	8900	1900	12852	3240	26892	8920	1900	12876	3246	26942	-20	0	-24	-6	-50
Nov-15	8900	1900	12852	3240	26892	8920	1900	12876	3246	26942	-20	0	-24	-6	-50
Dec-15	8900	1900	12852	3240	26892	8920	1900	12876	3246	26942	-20	0	-24	-6	-50
TOTAL	849080	214000	613186	318924	1995190	850880	214000	614334	319464	1998678	-1800	0	-1148	-540	-3488

# CURRENT AUDIT REPORT

(Period 2018-19 to 2020-21)

During the course of current audit of Commanding Officer, 2 Delhi Naval Unit NCC, Okhla Village, New Delhi-110025 for the period 2018-19 to 2020-21, 18 audit memos including 03 record memos, highlighting various irregularities & recoveries to the tune of Rs.27,242/- were issued. No memo was settled. Hence, all the memos have been converted into 09 paras and 04 TANs(02 memos were merged) along with recovery of Rs.27,242/- and the same has been incorporated in the current audit report.

In addition to the above, there were 10old paras with recovery of Rs.23,508/- which were outstanding out of this 03 paras were fully settled along with recovery of Rs.12,447/-. Remaining, 07 paras along with recovery of Rs.11,061/- have been incorporated in the current audit report.

## Details of Current Recovery (Audit period 2018-19 to 2020-21)

MEMO NO.	Subject	Converted into	Total Recovery (in Rs.)	Amount Recovered (in Rs.)	Balance (inRs.)
3	Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)	TAN-1(A)	NIL	NIL	NIL
4	Improper maintenance of Pay Bill Registers.	TAN-1(B)	NIL	NIL	NIL
5	Short recovery of License fee amounting to Rs.780/-	PARA-1	780/-	NIL	780/-
6	Shortcomings in maintenance of Service Books.	TAN-2	NIL	NIL	NIL
7	Excess Consumption of Petrol/ Diesel	PARA-2	NIL	NIL	NIL
8	Non accountable of goods worth Rs.2,01,283/-	PARA-3	NIL	NIL	NIL
9	Details of Bank accounts of Unit.	Record Memo	NIL	NIL	NIL
10.	Non deduction of TDS from contractors amounting to Rs.3,000/-	PARA-4(A)	3,000/-	NIL	3,000/-
11.	Interest Credit in Saving Bank A/c No.1795001000002808	PARA-5	NIL	NIL	NIL
12.	Payment to ANOs without deducting income tax.	PARA-6	NIL	NIL	NIL
13.	Non deduction of TDS from contractors amounting to Rs.23,462/-	PARA-4 (B)	23,462/-	NIL	23,462/-
14.	Discrepancies in maintaining Cash Book for the period 2018-19 to 2020-21.	PARA-7	NIL	NIL	NIL
15.	Shortcomings in Bill register.	TAN-3	NIL	NIL	NIL
16.	Purchases made outside GeM.	PARA-8	NIL	NIL	NIL

16/c

<b>17.</b>	Irregularity in maintenance of stock registers (Non-Consumable and consumable both)	<b>TAN-4</b>	NIL	NIL	NIL
<b>18.</b>	Delay in submission of adjustment bills and remittance of balance amount.	<b>PARA-9</b>	NIL	NIL	NIL
		<b>TOTAL</b>	<b>27,242/-</b>	<b>NIL</b>	<b>27,242/-</b>

The internal audit report has been prepared on the basis of information furnished and made available by Commanding Officer, 2 Delhi Naval Unit NCC, Okhla Village, New Delhi-110025 for the period 2018-19 to 2020-21.

The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/or non-information on the part of audit.

  
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# CURRENT AUDIT REPORT

PERIOD 2018-19 to 2020-21

PARA-1: Short recovery of License fee amounting to Rs.780/-

(Audit Memo. No.05

Dated: 09.08.2021)

In pursuance of O.M. No. 18011/2/2015-Pol-III Dated 29.06.2020, License Fee has been revised w.e.f. 01/07/2020 and further endorsed by PWD, Delhi Sectt., GNCT of Delhi vide letter No.F.4(1)/misc/PWD & H/A-II/2004/P.F./8494-8588 dated 08.10.2020.

On scrutiny of Pay Bill Registers, as well relevant recovery schedule of License fee, it is noticed that short recovery of license fee has been made in respect of following employees as detailed below:-

S No	Name of the Employee Sh./Ms.	Address	Period	License fee deducted PM@ of Rs.	License fee to be deducted PM @ of Rs.	Difference	Amount of short recovery
1.	Sunil Kumar, Jr. Asstt.	Type-II 224B, 3 <sup>rd</sup> Floor, Timarpur	07/2020 to 07/2021	310	370	13 x 60	780/-
						TOTAL	780/-

DDO may ensure recovery of License fee amounting to Rs.780/- in r/o above employee as mentioned above after due verification of facts and figures under intimation to Audit.

Other similar cases may please be scrutinized at own level and recover may be made, if any.

**PARA-2: Excess Consumption of Petrol/Diesel**  
**(Audit Memo No-07)**

**Dated: 10.08.2021)**

As per instruction issued by Department of National Cadet Corps, Govt. of NCT of Delhi vide letter No.F.8(21)/NCC/Acctt./2018/Pt.II/386 dated 25.05.2018, the following guidelines are issued with regard to filling up of Fuel and Fuel Consumption limits of govt. vehicles.

a)	Car/Gypsy (Petrol Mode)	100 Litre per month
b)	Swaraj Mazda and others (Diesel Mode)	70 litre per month
c)	Motor Cycle/Two wheeler (Petrol Mode)	25 litre per month

During the test audit in r/o 2 Delhi Naval Unit, NCC, Okhla Village, New Delhi for the period 2018-2021, it has been noticed that consumption of Petrol mentioned in the Log Book does not tally with the Petrol Receipt/Bills. The details are as under:

Period	Vehicle No.	Petrol used as per Log Book (in litre)	Petrol used/ filled as per Bills (in litres)	Difference
March 2018	09B102941Y	134.00	120.00	14.00
May 2018	09B102941Y	90.00	120.00	30.00 (-)
June 2018	09B102941Y	106.00	120.00	14.00(-)
July 2018	09B102941Y	110.00	110.00	NIL
September 2018	09B102941Y	140.00	140.00	NIL
November, 2018	09B102941Y	106.00	110.00	4.00 (-)
July 2019	09B102941Y	150.00	165.00	15.00 (-)
September 2019	09B102941Y	158.40	170.00	11.60 (-)
October 2019	09B102941Y	95.50	105.00	9.50 (-)
October 2020	09B102941Y	129.90	115.00	14.90
		<b>Excess</b>	<b>175.00 litres</b>	

In addition to above, it has also been observed that in the following cases, the tank of the vehicle was filled beyond the capacity of tank:

Invoice No. & Date	Dealer	Vehicle No.	Petrol Filled	Capacity
829 dt.30.06.2018	Okhla Service Centre (Bharat Petroleum Corpn. Ltd.)	12-066606W (Motor Cycle)	20 litres	8-10 litres
1125 dt. 31.07.2018	---do---	12-066606W (Motor Cycle)	20 litres	8-10 litres
540 dt 31.05.2018	---do---	09B102941Y (Gypsy)	60 litres	40 litres

CO/DDO may take necessary steps to get excess consumption of petrol may be regularized from Deputy Director General, NCC Bhawan, Sector-19, Rohini, Delhi.

**PARA-3: Non accountable of goods worth Rs.2,01,283/-**  
(Audit Memo No.08)

Dated: 10/08/2021)

Scrutiny of contingency bills revealed that items purchased through various bills/vouchers have not been entered in stock register maintained by the NCC Unit which restricts audit to comment on actual purchases done by the Unit during audit period. Some of the instances are detailed below:

Bill No./date		Name of dealer	Name of item	Amount
CB-95 15.03.2021	dt.	Vats Associates	Stationary Items	Rs.10,000/-
CB-78 02.02.2021	dt.	Pravar Electronics	Infrared Thermometer	Rs.6,490/-
CB-74 21.01.2021	dt.	Rudr Educational & Charitable Society	Biscuit, Meal Box, cookies	Rs.11,339/-
CB-116 27.12.2019	dt.	Rastogi Garments	Sports, Camp items	Rs.1,73,454/-

CO/HOO may ensure that entries of all items purchased through various bills/vouchers be made in the respective Stock Register and remove above discrepancies.





**PARA-4(A): Non deduction of TDS from contractors amounting to Rs.26,462/- (3,000/- + 23,462/-)**  
**(Audit Memo No-10** **Dated: 11.08.2021)**  
**(Audit Memo No-13** **Dated: 17.08.2021)**

Any person responsible for making any payment to a resident contractor for a contract to carry out any work has to deduct TDS under **Section 194C** of income tax act, 1961. Section 194C is also applicable to a sub-contractor and any contractor supplying labour to carry out any work. As such, TDS has to be deducted by the person responsible for making any payment from such contractor or sub-contractor at the time of **payment or credit** whichever is earlier.

If the Payment being made to any Contractor does not exceeds Rs.30,000/-, no TDS on payment to contractor is required to be deducted. However, if payment to a contractor exceeds Rs.30,000/- or the total of all payments made or to be made during financial year exceeds Rs 1,00,000/- TDS shall be deducted under section 194C at the rates mentioned i.e. 2%. On Scrutiny of the following Travel & Catering bills, it has been observed that different contractors have done the work and submitted the bill/invoice of above Rs.30,000/- or Rs.1,00,000/- and the payments were made for the same during the financial year 2018-19 to 2020-21 and hence TDS may be deducted from the contractors under Section194C @2% as detailed below:-

S.No.	Name of the Agency	Bill No. and date	Amount	2%
1	Rudr Educational and Charitable Society	CB-57 dated 01.12.2020	1,50,000/-	3,000/-
<b>TOTAL</b>				<b>3,000/-</b>

**(B): Non deduction of TDS from contractors amounting to Rs.23,462/-**

Any person responsible for making any payment to a resident contractor for a contract to carry out any work has to deduct TDS under **Section 194C** of income tax act, 1961. Section 194C is also applicable to a sub-contractor and any contractor supplying labour to carry out any work. As such, TDS has to be deducted by the person responsible for making any payment from such contractor or sub-contractor at the time of **payment or credit** whichever is earlier.

If the Payment is being made to any Contractor does not exceeds Rs.30,000/-, no TDS on payment to contractor is required to be deducted. However, if payment to a contractor exceeds Rs.30,000/- or the total of all payments made or to be made during financial year exceeds Rs 1,00,000/- TDS shall be deducted under section 194C at the rates mentioned i.e. 2%. On Scrutiny of the following Travel & Catering bills, it has been observed that different contractors have done the work and submitted the bill/invoice of above Rs.30,000/- or Rs.1,00,000/- and the payment was made for the same during the financial year 2018-19 to 2020-21 and hence TDS may be deducted from the contractors under Section194C @2% as detailed below:-

S.No.	Name of the Agency	Bill No. and date	Services Provided	Amount	TDS @ 2%
1.	M/s Govind Travels	CB-145 dated 24.03.2020	Hiring of Vehicles	44,150/-	883/-

*Bill copy not found!*

2.	M/s Rudr Educational and Charitable Society	CB-96 dated 26.11.2019	Hiring of Truck from Delhi to Vishakha.	1,69,000/-	3,380/-
3.	M/s Delite Caterers	CB-80 dated 04.02.2021	Supply of Refreshment	1,12,800/-	2,256/-
4.	M/s Aapka Caterers & Allied Services	146 dated 25.03.2019	CATC(Navy) – messing	3,80,300/-	7,606/-
5.	M/s Royal Enterprises	48 dated 22.07.2019	Catering Services	4,66,830/-	9,337/-
<b>TOTAL</b>				<b>11,73,080/-</b>	<b>23,462/-</b>

HOO/DDO may ensure that the TDS payable by the contractor is duly deposited against the aforesaid bills into the government exchequer and, if already deposited, obtain a certificate from the contractor to this effect under intimation to audit.

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



**PARA-5: Interest Credit in Saving Bank A/c No.1795001000002808**

(Audit Memo No .11

Dated: 12.08.2021)

On test check of records, it has been observed that 2 Delhi Naval NCC Unit is maintaining saving account no. 1795001000002808 in Indian Overseas Bank, New Friends Colony, New Delhi in which government grants are being entered. Further, scrutiny of the Bank Pass Book and Cash Book and other details provided to the audit revealed that during audit period, Bank has allowed interest amounting to Rs.10,230/- as detailed below:-

Finance Year	Amount of interest credited
2018-19	2,654/-
2019-20	1,619/-
2020-21	4,035/-
From 01.04.2021 to 03.05.2021	1,922/-
<b>Total</b>	<b>10,230/-</b>

CO/DDO may remit this amount to the Government Account immediately under intimation to the audit. Further, any payment lying with the office more than 90 days should also be deposited to Government account as per Receipt & Payment Rules.



**PARA-6: Payment to ANOs without deducting income tax.**  
(Audit Memo No.12 Dated: 17/08/2021)

9/c

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

Financial year	Bill No./date	Sanction No.	Name of ANOs	Honorarium paid State & Centre Share 50% each
2017-18 & 2018-19	CB-142 dated 20.03.2020	As per Sanction No.8(9)/GpC/NP /NCC/Acctts/ 2019-20/ 2937-40 dated 18.03.2020.	1. Surender Singh – 36,000/- 2. Ranbir Singh Rana-36,000/- 3. Prof.I.M. Khan – 30,000/- 4. Dr. Pankaj Singh – 24,000/- 5. Mohd. Suhail Naumani-24,000/- 6. Om Prakash Dabas – 21,600/- 7. Deen Dayal Rajput – 20,000/- 8. Devender Pal Sharma – 15,400/- 9. Hansraj Singh – 21,600/- 10. Anil Kumar Sharma-21,600/-	Rs.2,50,200/-
2018-19 & 2019-20	CB-86 dated 24.02.2021	As per Sanction No.8(9)/GpC/NP /NCC/Acctts/ 2020-21/ 1298-1300 dated 18.02.2021.	1. Surender Singh – 36,000/- 2. Himanshu Sharma-NIL 3. Prof.I.M. Khan – 30,000/- 4. Dr. Pankaj Singh – 24,000/- 5. Mohd. Suhail Naumani-24,000/- 6. Taurn Kumar – NIL 7. Om Prakash Dabas – 21,600/- 8. Hayat Alam – NIL 9. Gulab Chand – NIL 10. Vinit Kumar – NIL 11. Hansraj Singh – 21,600/- 12. Anil Kumar Sharma-21,600/-	Rs.1,78,800/-
2019-20 & 2020-21	CB-108 dated 23.03.2021	As per Sanction No.8(9)/GpC/NP /NCC/Acctts/ 2020-21/1838-40 dated 17.03.2021	1. Surender Singh – 36,000/- 2. Himanshu Sharma-NIL 3. Prof.I.M. Khan – 24,000/- 4. Dr. Pankaj Singh – 24,000/- 5. Mohd. Suhail Naumani-24,000/- 6. Taurn Kumar – NIL 7. Om Prakash Dabas – 21,600/- 8. Hayat Alam – NIL 9. Gulab Chand – NIL 10. Vinit Kumar – NIL 11. Hansraj Singh – 21,600/- 12. Anil Kumar Sharma-21,600/-	Rs.1,72,800/-
		<b>TOTAL</b>		<b>Rs.6,01,800/-</b>

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

8/c

**PARA-7: Discrepancies in maintaining Cash Book for the period 2018-19 to 2020-21.**  
(Audit Memo No.14 Dated: 17.08.2021)

During the test audit of Cash book of Commanding Officer, 2 Delhi Naval Unit NCC for the audit period from 01.04.2018 to 31.03.2021, the following discrepancies have been noticed:

1. Page Counting Certificate on First Page of Cash Book has not been given.
2. No Bank Reconciliation Statement has been prepared at the end of each month.
3. **Difference of Opening/Closing Balance of Rs.2,68,981/- as on 01.01.2017 has not been rectified and Cash Book has not been accordingly recast(as per Para-6 of Audit Report for the Period 2014-15 to 2017-18).**

**It is, therefore, advised that the Cash Book for the period 2018 to 2021 may be re-casted after correcting the Opening/Closing Balance w.e.f. 01.01.2017.**

4. In the details given in Undisbursed amount at the end of each month during the Audit Period has been shown as "Rest of Unknown Amount" and "Miscellaneous", which needs clarification. The details are given below:-

S.No.	Shown at the end of Month	Amount	Remarks Given in Cash Book
1.	April 2018 to August 2018	Rs.21,596.84	Rest of Unknown Amount
2.	September 2018 to October 2018	Rs.6,597.26	Rest of Unknown Amount
3.	November 2018 to February 2019	Rs.3,191.74	Miscellaneous/Unknown
4.	March 2019 to March 2021	Rs.2,440.74	Miscellaneous/Unknown

5. Receipt Book of TR-V/GAR 6 has not maintaining, hence the authenticity of receipt & their timely deposit in Govt. a/c cannot be ascertained.
6. Though some of the payments have been made to venders through cheques but no cheque issue register has been maintained by the unit which is irregular.

CO/DDO may take necessary steps to remove above irregularities and re-cast the Cash book as per Receipt & Payment Rules.

7/c

**PARA-8: Purchases made outside GeM.**  
(Audit Memo. No. 16)

Dated: 19.08.2021)

As per the directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, the procurement of Goods & Services has been made mandatorily for all those goods or Services which are available on GeM.

On the scrutiny of Bills/Vouchers provided by the unit it has been observed that 2 Delhi Naval Unit NCC has continued to make purchases from the local dealers in total violation of Govt. Guidelines as per the details given below:-

S No	Office Bill No and date	Vendor's Bill No and date	Items purchased	Amount (In Rs.)
1.	146 dated 25/03/2019	2289 dated 14.12.2018 Bhoop Singh Cycle Works	Utensils	685/-
2.	146 dated 25/03/2019	130 dated 16.12.2018 Laxmi Narain Sukh Ram	Stationery, locks etc.	1,544/-
3	146 dated 25/03/2019	131 dated 16.12.2018 Laxmi Narain Sukh Ram	Stationery/General Items	5,120/-
4	146 dated 25/03/2019	132 dated 16.12.2018 Laxmi Narain Sukh Ram	Misc. Items	1,940/-
5	146 dated 25/03/2019	339 dated 13.12.2018 Gee-em Enterprises	Stationery	7,122/-
6	146 dated 25/03/2019	096 dated 13.12.2018 D.G. Tonsokad Corpn.	Stationary items	3,804/-
7.	146 dated 25/03/2019	097 dated 14.12.2018 D.G. Tonsokad Corpn.	Stationary items	3,539/-
8.	48 dated 27/07/2019	78 dated NIL Royal Sales & Services	Stationery Items	15,960/-

All the purchases made outside GeM during audit period need to be regularized from competent authority.



6/1

**PARA-9: Delay in submission of adjustment bills and remittance of balance amount.**  
(Audit Memo No.18 Dated: 19.08.2021))

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/trg and balance amount, if any, is required to be returned through challan within two days after termination of camp/trg” but scrutiny of records reveals that the above said rules has been overlooked resulting in delay as detailed below:-

S.No	Name of Camp/trg & duration	Adv. Bill No.	Date	Amount of State Share	Amt of Exp.	Unutilized Amt	Challan No. & Dt	Delay in submission unspent Amt in Days	Adj. Bill No. & Dt	Delay in submission of Adj. Bill
1	Pulling Ragatta Cadre-2018 (23.07.18 to 03.08.18)	43	18.07.18	136507	135539	968	Ch. No. 12 05.02.2019	184 days	Bill No.116 dt 05.02.2019	26 weeks
2	Ship Attachment in Ships SNC-2019 10-21 June, 2019	28	10.06.19	35791	14990	20801	Ch. No. 03 Dt. 29.08.2019	69 days	Bill No.97 dated 05.12.2019	24 weeks
3	AINSC-2018 16-27 October, 2018	68 & 29	28.09.18 & 10.06.19	42818 (40375 + 2443)	31565	11253	Ch. No. 01 Dt. 25.06.19 Ch.No.02 Dt. 01.07.2019	241 days	Bill No. 41 Dt 03.07.2019	34 weeks

Necessary steps should be taken to condone the above delay from Head of Department under intimation to audit and in future adjustment bills should be submitted within four weeks of termination of camps.

(8)  
5/4

**TEST AUDIT NOTE**  
**(PERIOD 2018-19 to 2019-20)**

**TAN-1(A)- Non-Maintenance of Separate P.B.R. In respect of officials joining on or after 01/01/2004 (Under New Pension Scheme)**

(Audit Memo No .03  
(Audit Memo No. 04

Dated: 06.08.2021)  
Dated: 06.08.2021)

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

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

However, it has been noticed that the following officials have joined service on or after 01/01/2004 and their pay is being drawn in the General P.B.R.:-

Sr. No.	Name & Designation Ms/Mrs/Sh.
1.	Sunil Kumar, Jr. Asstt.
2.	Ajit Kumar, S.M.S.K.
3.	Vivek Kumar, Jr. Asstt.

HOS is advised to make separate pay bill register and individual ledger may be maintained with immediate effect in r/o officials joining on or after 01/01/2004.

*dh*

TAN-1(B): **Improper maintenance of Pay Bill Registers.**

(7)  
M/C

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

1. Page counting certificate has not been provided on 1<sup>st</sup> page of PBR.
2. Incomplete Personal Information-The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled completely in the PBR. Apart from the name, the other details like Pay Band, Grade Pay, Address, rate of License Fee, Date of Birth etc. not recorded in the PBR, which is incorrect.
3. PBR entries have not been signed by the writer and DDO.
4. Totalling of all column of salary, allowances and deductions for income tax purposes have not been carried out in the PBR during the audit period. Hence the amount of gross salary, other allowances and deductions shown in the calculation sheet of income tax can be checked by the audit.
5. Details of loan/advances/refunds/recovery etc were not recorded in any case.
6. GAR-18 w.e.f. 2014-15 to 2020-21 has not been maintained.

CO/DDO may take necessary steps to update the PBRs as per the above observations and this may be shown to next audit.





TAN-2:

**Shortcomings in maintenance of Service Books.**  
(Audit Memo No.06)

Dated: 09/08/2021)

During the test check of Service books maintained by the Commanding Officer, 2 Delhi Naval Unit NCC, Okhla Village, the Service Books of following employees have been test checked by the audit.:-

Sr. No.	Name & Designation
1	G.C. Sharma, LVD
2	Rambir Singh, Chowkidar
3	Rakesh Kashyap, Boat Keeper
4	Shashi Kumar, Chowkidar

**The following shortcomings have been noticed during the test check: -**

1. The particulars of each government servant at the first page of the service book should be re-attested after every five years. But on test check/scrutiny of service books it has been noticed that this has not been done in the Service Book mentioned above at S.No.1, to 4.

2. **Service Book to be shown to the official every year as per SR 202:**

The Service book is required to be shown to the official every year and his signature obtained.

It is observed that the service books of the employees mentioned above at Sr. No 1 to 4 were not shown to them.

3. Entry of AADHAAR number has not been made in the Service Book of the employees mentioned above which is required as per instruction circulated by the Principal Secretary (Finance) Finance Department, GNCT of Delhi vide letter No. F3 (03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that the Detail of AADHAAR number. of employee should invariably be made in Pension Papers of the retirees, so as to enable the PAO to mention the AADHAAR Card No. in Pension Payment Order.

4. Service verification has been done upto 01.04.2020.

CO/HOO may get the service books of all the employees similarly completed and this may be shown to next audit.



TAN-3: - Shortcomings in Bill register.  
(Audit Memo No.15)

Dated: 19.08.2021

On test check of bill register maintained by 2 Delhi Naval Unit NCC, Okhla Vihar, New Delhi, the following deficiencies have been noticed:-

1. Page counting certificate has not been recorded on the first page in any of the register.
2. 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.
3. Col. No.10, 11 and 12 of the bill registers were also not filled wherein the cheque no./date received against the bill present to the PAO to be entered and which must be attested by the DDO in Col. 12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular. Reasons for not signing against Col. No.10 and 11 by DDO may be furnished to audit.
4. Col No.13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undischursed money beyond the prescribed period not filled, which is irregular.
5. 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.

DDO may take necessary steps to remove above irregularities and compliance be shown to next audit.



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TAN-4: Irregularity in maintenance of stock registers (Non-Consumable and consumable both)

(Audit Memo No.17)

Dated: 19.08.2021)

The Unit has produced the following stock registers (Consumable & Non-Consumable):-

1. Ship Modelling Consumable
2. Camp Stock Register (PMT)
3. Consumable stock register
4. State Store Property-I
5. Furniture Stock Register
6. State Store Consumable-II

The following Shortcomings have been noticed: -

1. The signature of receiver/indent/entry of indent voucher with date has not been found.
2. Physical verification of stock for the period 2020-21 has not been conducted till date as laid down in the rules.
3. Non-Consumable Stock Registers have not been produced before the audit.
4. The condemnation of Unserviceable items has been done on 09.12.2020 of Property items, but the entry against condemned items has not been made in a proper manner.
5. Stock entries of items purchased against the bills has not been made recorded. In the absence of this, entries in the stock registers could not be verified.

CO/DDO may take necessary steps to update the stock register as per above deficiencies and compliance be shown to next audit.

