

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

**Subject :- Audit report of Remount & Veterinary Sqn., NCC Village Gadaipur, New Delhi
April 2016 to March 2021.**

INTRODUCTION

The Internal Audit Report of the accounts of Remount & Veterinary Sqn., NCC Village Gadaipur, New Delhi for the year 2016 to 2020-21 was conducted by the field Audit Party No. VII, Comprising of Sh. Harsh Wardhan Dev, I.A.O and Smt Nirmal Sharma, AAO. The audit was conducted w.e.f. 16.12.21 to 24.12.21 (07 working days).

GENERAL SET UP AND ACTIVITIES

The 1 Delhi R&V Sqn. National Cadet Core, Gadaipur, Mehrauli, New Delhi is the unit of the Dte. National Cadet Core. There is an adhoc arrangement of stable of 12 horses.

Head of Office

S.No.	Name and Designation	Period
1	Col. Narender singh	01.04.2016 to 28.07.17
2.	Col. S.d. Gangwar	29.07.17 to 09.09.19
3.	Col. Dushyant Bali	10.09.19 to till date

DDO

S.No.	Name and Designation	Period
1	Col. Narender singh	01.04.2016 to 28.07.17
2.	Col. S.d. Gangwar	29.07.17 to 09.09.19
3.	Col. Dushyant Bali	10.09.19 to till date

CASHIER

S.No.	Name and Designation	Period
1	Sh. Ghansyam, Sr. Asstt.	06/16 to 03/18
2.	Sh. Gajraj singh, Sr. Asstt.	6/18 to 8/18
3.	Sh. Surjit Singh, Sr. Asstt.	9/18 to 12/19
4.	Sh. Ravi Kumar, Jr. Asstt.	01/20 to till date

Dr

Vacancy Position of Staff as on 31.03.2021

S.No.	Group	No.of Sanctioned Posts	Filled on regular	Vacant
1	Group A	0	0	0
2	Group B	0	0	0
3	Group C	06	03	03
TOTAL		06	03	03

Budget Sanctioned and Expenditure Statement

(inRs.)

Year	Budget Allotted	Expenditure
2016-17	2859837	2601722
2017-18	6060354	5922452
2018-19	5810181	5715998
2019-2020	6240207	6216608
2021-21	5630108	5476210

Statutory Audit:-

The statutory audit of has been conducted by AGCR till 2010.

Maintenance of Records:-

The maintenance of records of Remount & Veterinary Sqn., NCC Village Gadipur, New Delhi for the period 2016-2021 was found satisfactory subject to observations made in current audit report and in test audit note.

Disclaimer

The report is submitted on the basis of records/information provided by Remount & Veterinary Sqn., NCC Village Gadaipur, New Delhi . Audit is not responsible for any concealment/mis-information if any relevant information. The responsibility for any legal or other liability which may arise at any point of time in any way from this report may be put on whole or part of it lies with the Remount & Veterinary Sqn., NCC Village Gadaipur, New Delhi Directorate of Audit is not responsible for any legal consequences arising at any time in future in whatsoever manner and whatsoever ways.



(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII

PART – I
Old Audit Report

There are 03 Audit Paras outstanding with recovery of Rs. 84630/-. On the basis of reply submitted by Remount & Veterinary Sqn., NCC Village Gadaipur, New Delhi 02 paras has been fully settled with the recovery of Rs. 84630/-(verify) . Remaining 01 para taken as fresh, which is placed in the file as Part-I of the report.

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2013-16	03	03	2,3 and 4	0
	Total	03	30		0

Details of Old Recoveries-

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
1.	2013-16	2	84517	84517(verify)	0
2.	2013-16	3	113	113	0
Balance recovery to be made			84630	84630	0

Pl. see Page
in KD file
Pg 27 to 58
Pg. 59

(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII

(17) (12)

Directorate of Audit
Government of NCT of Delhi
4th level, 'C' Wing, Delhi Secretariat,
New Delhi
(Audit Party No. XIV)

Sub: - Internal Audit report of the for the 1 Delhi R&V SQN National Cadet Core, Village Gadaipur, Mehrauli, New Delhi for the Period 2013-14 to 2015-16.

(i) General set-up and activities:-

The 1 Delhi R&V SQN National Cadet Core, Gadaipur, Mehrauli, New Delhi is the unit of the Office of the Directorate, National Cadet Core which was raised vide letter No. 5540/CMP /MS/PI dated 13 August 2003. It was actually started in July 2005. There is an adhoc arrangement of stable of 16 horses including their feeding, watering and grazing. There has been a vast training arrangement, which started in June 2006, which includes riding schools, stone jumps and riding kits. The other objectives of this office are.

- To promote Equestrian sports amongst the NCC Cadets of Delhi
- To participate in the Republic Day Camp
- To participate in various regional & National tournaments.
- To provide Equestrian trained personnel to the Army as PBOR and Officers and also as Polo players to various Polo Clubs and Business houses.

(ii) The infrastructure includes the following:-

S/N	Infrastructures
01	10 Jumping sets
02	Jumping ground
03	Tent pegging ground
04	Dressage Arena
05	Riding Equipments
06	Polo Pit
07	Covered Riding School
08	Free Jumping Lane

JCO
IC B. Rai

D.D.O/M.O.O
Commanding Officer
1 Delhi R&V SQN NCC
New Delhi-50

The achievements of this office are as follows:-

S/N	Name	Rank	Events	Year	Remarks
01	Angad Sahlot	SUO	Raksha Mantri Commendation Card	23 Jan 2013	
02	Angad Sahlot	SUO	Represented India In International Show Jumping Competition At Malaysia	06-06 Jan 2013	
03	Dushyant Bali	COL	Coach India Show Jumping Team At Johar Baru (Malaysia)	06-06 Jan 2013	
04	Babita	SUO	Dir Gen Ncc Commendation Card	22 Nov 2013	
05	Nehmat Sethi	UO	Dir Gen Ncc Commendation Card	22 Nov 2013	
06	Raizada Shaurya Bali	SUO	Raksha Mantri Commendation Card	20 Jan 2014	
07	Raizada Shaurya Bali	SUO	Sher Ae Kashmir Award (Equestrian) By Govt of J&K State	29 Aug 2014	
08	Dushyant Bali	COL	Team Leader YEP Sri Lanka	10-20 Dec 2014	
09	Anmol Rattan Singh	CDT	Defence Secy Commendation Card	05 Dec 2014	
10	Kumar Tamang	SYCE	Dir Gen Ncc Commendation Card	15 Dec 2014	
11	Devya Bali	UO	Dir Gen Ncc Commendation Card	15 Dec 2014	

HOD/HOO/DDO/Cashier

Name of the HOD and DDO

- Col Dushyant Bali - 15 Jul 2012 to 19 Jul 2015
- Col. Narender Singh 20 Jul 2015 to till Date

Name of the Cashier

- Mr. Dalbir Singh - 01 April 13 to 31st August 2015
(Vacant since 01.0915 to 31.03.2016)

Budget and Expenditure

Budget and Expenditure incurred in respect of Plan :-

Year	Budget Allotment	Expenditure Incurred
2013-14	7168677	7168628
2014-15	5387412	5387035
2015-16	7220001	6826573

Vacancy Position

Name of Post	Sanction	Held	Vacant
UDC	02	--	02
LDC	01	--	01
Peon	01	01	-
Civ Farr	01	01	-
Civ Saddler	01	01	-

PART - I**Old Audit Report**

Old Outstanding Para : NIL



Part-II

Current Audit Report

During the course of Current Test Audit, 23 Audit Memo's (including 11 Record Memo) highlighting various irregularities/ recoveries to the tune of Rs. 1,03,797/-/- were issued. Out of 23 audit memos, 12 have been converted into 4 -paras and 6 TANs in the Current Audit Report.

Details of Current Recovery :

S.No.	Memo/ Para No.	Details of Recoveries [Amount in Rs.]		
		Recovery Rs.	Recovered on Spot Rs.	Balance Rs.
1.	11, 16, 19, 20, 21 & 23	1,03,797/-	Nil	1,03,797/-
Amount to be recovered				1,03,797/-

The internal audit report has been prepared on the basis of information furnished and made available by the HOD/DDO, 1 Delhi R&V SQN National Cadet Core, Gadaipur, Mehrauli, New Delhi. The Dte. of audit, GNCT of Delhi disclaims any responsibility for any misinformation and / of non-information on the part of auditee.

[Handwritten Signature]
08/11/2016
(RAJALAKSHMI FRANCIS)
AO / IAO (Party No.XIV)

PART - II
CURRENT AUDIT REPORT (2013-2016)

Para 1: Recovery of overpayment of Rs.19,167/- on account of excess credit and less debit of Earned Leave in r/o Mr.Mohd. Naeem, Saddler (Memo No.11 dated 02/11/2016 and memo No.16 dated 04/11/2016)

On scrutiny of Service records, leave account, PBR etc., the recovery of overpayment on account of excess credit and less deduction of Earned leave availed is assessed as under:-

Period		Completed month	EL credited as per		Gross EL (less EOL) as per		Earned Leave availed			Balance E.L. at credit as per	
From	To		Dept	Audit	Dept	Audit	Period	Days	Dept	Audit	Dept
12.03.08	30.06.08	3	10	08	10	08	18.6 to 27.6.08	10	10	0	-2*
01.07.08	31.12.08	6	15	15	15	15		--	--	15	
01.01.09	30.06.09	6	15	15	30	30		--	--	30	
01.07.09	31.12.09	6	15	15	45	45		--	--	45	
01.01.10	30.06.10	6	15	15	60	60		--	--	60	
01.07.10	31.12.10	6	15	15	75	75		--	--	75	
01.01.11	30.06.11	6	--	15	--	90	4.3. to 25.3.11	--	22	--	68
						68	16.6 to 24.6.11	--	9	--	59
01.07.11	31.12.11	6	30	15	105	74	4.3. to 25.3.11	12	--	93	74
					93	74	16.6 to 24.6.11	9	--	84	74
					84	74	28.7 to 2.8.11	06	06	78	68
					78	68	16.8 to 19.8.11	04	04	74	64
					74	64	1.9 to 2.9.11	02	02	72	62
					72	62	12.9 to 16.9.11	05	05	67	57
					67	57	5.10 to 7.10.11	03	03	64	54
					64	54	18.10 to 21.10.11	04	04	60	50
					60	50	8.11 to 9.11.11	02	02	58	48
					58	48	1.12 to 9.12.11	09	09	49	39
					49	39	13.12 to 15.12.11	03	03	46	36
01.01.12	30.06.12	6	--	15	--	51	23.2 to 9.3.12	--	16	--	35
						35	14.3. to 4.4.12	--	22	--	13
						13	11.5 to 18.5.12	--	08	--	05
						05	11.5 to 14.6.12	--	04	--	01
01.07.12	31.12.12	6	30	15	76	16	23.2 to 9.3.12	16	--	60	--
							14.3. to 4.4.12	22	--	38	--
							11.5 to 18.5.12	08	--	30	--
							11.5 to 14.6.12	04	--	26	--
					26	16	21.8 to 23.8.12	03	03	23	13
					23	13	25.9 to 27.9.12	03	03	20	10
					20	10	29.10 to 31.10.12	03	03	17	07
01.01.13	30.06.13	6	--	15	--	22	15.2 to 22.2.13	--	08	--	14
						14	19.3 to 22.3.13	--	04	--	10
						10	17.6 to 28.6.13	--	12	--	-2**
01.07.13	31.12.13	6	30	15	47	15	15.2 to 22.2.13	08	--	39	--
					39	--	19.3 to 22.3.13	04	--	35	--
					35	--	17.6 to 28.6.13	12	--	23	--
					23	15	9.8 to 23.8.13	05	15	18	0
					18	0	5.12 to 8.12.13	04	04	14	-4
					14	-4	26.12 to 28.12.13	03	03	11	-7***
01.01.14	30.06.14	6	--	15	--	15	3.2 to 21.2.14	--	19	--	-4
						-4	13.3 to 14.3.14	--	02	--	-6
						-6	16.3 to 17.3.14	--	02	--	-8
						-8	19.3 to 27.3.14	--	09	--	-17
						-17	8.5 to 16.5.14	--	09	--	-26****
01.07.14	31.12.14	6	30	12#	41	12	3.2 to 21.2.14	19	--	22	--
					22	--	13.3 to 14.3.14	02	--	20	--
					20	--	16.3 to 17.3.14	02	--	18	--

					18	--	19.3. to 27.3.14	09	--	09	--
					09	--	8.5. to 16.5.14	09	--	0	12
The official availed 34 days EOL on pvt. Affairs on different spells from 8/9/14 to 31/12/14											
01.01.15	30.06.15	6	12##	12##	12	24	1.1 to 9.1.15	09	09	03	15
					09	15	29.6 to 30.6.15	02	02	01	13
The official availed 37 days EOL on pvt. Affairs on different spells from 1/4/15 to 16/6/15											
01.07.15	31.12.15	6	11###	11###	12	24	6.7 to 10.7.15	05	05	07	19
					07	19	20.7.15	01	01	06	18
01.01.16	30.06.16	6	15	15	21	33	28.1 to 7.2.16	11	11	10	22
					10	22	22.2 to 23.2.16	02	02	08	20

- * 2 days excess leave availed to be treated as EOL & pay accordingly to be recovered.
- ** 2 days excess leave availed to be treated as EOL & pay accordingly to be recovered.
- *** 7 days excess leave availed to be treated as EOL & pay accordingly to be recovered.
- **** 26 days excess leave availed to be treated as EOL & pay accordingly to be recovered.

3 days EL deducted on account of 26 EOL of previous half year
 ## 3 days EL deducted on account of 34 EOL of previous half year
 ### 4 days EL deducted on account of 37 EOL of previous half year

Recovery assessed on account of excess credit of Earned Leave:-

Period	Leave to be credited	Leave credited	Leave availed	Excess Leave credited/availed	Salary during the period (Per Month)	Overpayment to be recovered
12.3.08 to 30.6.08	08	10	18.6.08 to 27.6.08 (10)	02	Rs.7840/-	Rs.523/-
					Total (1)	Rs.523/-

Recovery assessed on account of less/wrong debit of Earned Leave to leave account:-

Period of Leave availed	Leave debited	Leave at credit	Excess Leave availed	Salary during the period (Per Month)	Overpayment to be recovered
17.6.13 to 28.6.13	12	10	02	Rs.14202/-	Rs.947/-
5.12.13 to 8.12.13	04	0	04	Rs.15447/-	Rs.2060/-
26.12.13 to 28.12.13	03	0	03	Rs.15447/-	Rs.1545/-
3.2.14 to 21.2.14	19	15	04	Rs.16260/-	Rs.2168/-
13.3.14 to 14.3.14	02	0	02	Rs.16260/-	Rs.1084/-
16.3. to 17.3.14	02	0	02	Rs.16260/-	Rs.1084/-
19.3. to 27.3.14	09	0	09	Rs.16260/-	Rs.4878/-
8.5. to 16.5.14	09	0	09	Rs.15447/-	Rs.4878/-
				Total (2)	Rs.18644/-

Total Recovery :Rs.19167/-

The amount mentioned above may be reviewed and recovered from the employee under intimation to audit.

All similar cases may be reviewed and overpayment if any may also be recovered.

Para 2:- Recovery of Income Tax and E. Cess amounting to Rs.84517/- (Memo No.20 dated 7/11/16 and Memo No.23 dated 8/11/16).

On scrutiny of pay bills, Pay Bill Register and income tax records for the period/financial year 2013-14 to 2015-16, it is found that income tax and e.cess were not assessed and deducted/ less deducted from the following employees as per details below:-

A) Sh.Dalbir Singh, UDC

S. No.	Particulars	Income tax for the FY 2013-14	Income tax for the FY 2014-15	Income tax for the FY 2015-16
1	Gross Income	412482	848474	The official was transferred out of Dept. and stand relieved w.e.f.31/8/2015
2	Less Tpt. Allowance	9600	9600	
3	Less Savings u/s BOC, BOCCC,BOCCD(as in PBR)*	100000	150000	
4	Less Savings u/s 80D - DGHS	1500	1500	
5	Less Savings u/s 80G - CMRF	387	0	
6	Net Taxable Income	300995	687374	
7	Tax @ 10%	10100	25000	
8	Tax @ 20%	0	37474	
9	Less Rebate Rs.2000 (for Income below 5 lacs)	-2000	0	
10	Total Tax	8100	62474	
11	E.Cess @3%	243	1874	
12	Total Income Tax + E.Cess	8343	64348	
13	Income Tax + E.Cess deducted by the Unit	NIL	35556 (34520+1036)	
14	Balance Income Tax + E.Cess to be recovered	8343 (8100+243)	28792 (27954+838)	

B) Sh.Rakesh Kumar, UDC

S. No.	Particulars	Income tax for the FY 2013-14	Income tax for the FY 2014-15	Income tax for the FY 2015-16
1	Gross Income	519079	479620	The official was transferred out of Dept. and stand relieved w.e.f.31/8/2015
2	Less Tpt. Allowance	9600	9600	
3	Less Savings u/s BOC, BOCCC,BOCCD(as in PBR)*	100000	60360	
4	Less Savings u/s 80D - DGHS	1500	1500	
5	Less Savings u/s 80G - CMRF	364	0	
6	Net Taxable Income	407615	408160	
7	Tax @ 10%	20762	15816	
8	Tax @ 20%	0	0	
9	Less Rebate Rs.2000 (for Income below 5 lacs)	-2000	-2000	
10	Total Tax	18762	13816	
11	E.Cess @3%	563	414	
12	Total Income Tax + E.Cess	19325	14230	
13	Income Tax + E.Cess deducted by the Unit	NIL	NIL	
14	Balance Income Tax + E.Cess to be recovered	19325 (18762+563)	14230 (13816+414)	

C) Sh.Jai Bhagwan, Peon

S. No.	Particulars	Income tax for the FY 2013-14	Income tax for the FY 2014-15	Income tax for the FY 2015-16
1	Gross Income	385508	404648	436370
2	Less Tpt. Allowance	9600	9600	19200
3	Less Savings u/s BOC, BOCCC,BOCCD(as in PBR)*	96360	96360	96360
4	Less Savings u/s 80D - DGHS	1500	1500	1500

*Harsh Wadhwaner
Party No. 27*

5	Less Savings u/s 80G - CMRF			
6	Net Taxable Income	312	0	0
7	Tax @ 10%	27736	287188	319310
8	Tax @ 20%	7774	4719	6931
9	Less Rebate Rs.2000 (for Income below 5 lacs)	0	0	0
10	Total Tax	-2000	-2000	-2000
11	E.Cess @3%	5774	2719	4931
12	Total Income Tax + E.Cess	173	82	142
13	Income Tax + E.Cess deducted by the Unit	5947	2801	5079
14	Balance Income Tax + E.Cess to be recovered	NIL	NIL	NIL
		5947 (5774+173)	2801 (2719+82)	5079 (4931+142)

Recovery 2013-14 :Rs.32636/- (IT) +Rs.979/- (E.Cess)
 Recovery 2014-15 :Rs.44489/- (IT) +Rs.1334/- (E.Cess)
 Recovery 2015-16 :Rs.4931/- (IT) +Rs.148/- (E.Cess)
 Total :Rs.82055/- +Rs.2461/- =Rs.84517/-

1, Delhi R & V Sqn. NCC may review and recover the income tax and e.cess from the above employees and deposit the same to Govt. under intimation to the audit.

All similar cases may also be reviewed and recovered.

Para 3:- Recovery of overpayment of Rs.113/- as excess expenditure incurred on account of Army attachment Camp, Meerut Cantt. (U.P.) (Memo No.19 dated 7.11.16 and memo No.21 dated 8.11.16)

During test audit of 1, Delhi R & V Sqn. NCC and scrutiny of Bill No.97 dated 25/02/15 for Rs.18961/- regarding adjustment of advance drawn for Army camp conducted at Meerut, the following discrepancies have been observed:-

Name of Camp : Army Camp Attachment, Meerut Cantt. (UP)
 Duration of Camp : 1.7.2013 to 15.7.2013 (15 days)
 No. of persons attended the camp : One ANO and ten Cadets (11 Fares)
 Total expenditure made : Rs.18242 (11 persons from the 1 Delhi R & V Sqn. NCC to Meerut Cantt. and back and two additional fares from Meerut Cantt. To Anand Vihar and one additional fare from Anand Vihar to 1 Delhi R & V Sqn. NCC)
 Actual expenditure :Rs.18129/- (11 persons from the 1 Delhi R & V Sqn. NCC to Meerut Cantt. and back)
 Excess payment made through the bill : Rs.113/- (to be recovered)

Details are as under:-

S.No	Particulars and Expenditure	No. of persons travelled	Amount as per NCC (Rs.)	Amount as per Audit (Rs.)	Overpayment to be recovered
1	Messing Charges of ten cadets for 15 days (10x15xRs.75)	--	11250	11250	--
2	Messing Charges (ANO)	--	1200	1200	--
3	Rank Pay of ANO for 15 days	--	3871	3871	--
4	Bus fare from Unit to Anand Vihar	11	165	165	--
5	Bus fare from Anand Vihar to Meerut Cantt.	11	539	539	--
6	Bus fare from Meerut Cantt. to Anand Vihar	13	637	539	Rs.98
7	Bus fare from Anand Vihar to Unit	12	180	165	Rs.15
	Total				Rs.113/-

The excess expenditure made Rs.113/- may be recovered from the concerned employee and deposited to Govt. account under intimation to audit.

Centee
Harsh Handlan Dlv
Pandy no 07

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Para 4:- Non production of records

The following records/registers were not furnished by the NCC Unit:-

1. A Category Cheque register
2. Tuition Fee Re-imbusement Register
3. Medical Re-imbusement Register
4. Postage Stamp A/c
5. LTC/TA/Conveyance Allowance
6. Fixed Assets Register (GFR-19)
7. Records & Bills related to stable expenses.
8. Details of Horses, records related their stable, feeding, watering, grazing, medicines, maintenance etc.
9. Records related to disposal of waste material and condemned items.
10. Purchase Files/Program Files.
11. Tender Files/Procurement Files.
12. AC Bill details.

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Test Audit Note

TAN 1: Delayed deposit of receipt to accredited bank (Memo No.4 dated 01/11/2016)

On scrutiny of Cash Books, Challans etc. for the period under audit. It is found that the amounts received by the Department had not been deposited by it to the bank immediately on receipt of the cash.

As per Rule 6 of CGA (R & P) Rule dealing with Payment of revenues, receipts and dues of the Government into Government Account by officer authorized to receive them, it prescribes vide its clause (1) that all moneys received by or tendered to Government officers on account of revenue or receipts or dues of the Government shall, without undue delay, be paid in full in the accredited bank.

The department failed to follow the procedures while depositing the Govt. receipts/revenue.

The receipts are not paid or deposited in Govt. account immediately after receipt. The details are as under.

Sl. Nos.	TR-5 No. & Date of issue	Date of receipt as per Cash Book	Challan No. & Date (Details)	Amount (Rs.)	Date of Deposit of Challan in bank	Delay by No. of days.
1.	Nil	02.08.2013	Nil (against Bill 29)	719/-	07.10.2013	65
2	Nil	08.03.2016	Nil (Camp & course 20.1.16 to 31.1.16)	541/-	05.03.2016	36 * Note 2
3.	Nil	22.01.2016	Nil (against Bill 79)	2771/-	23.03.2016	60

Note 1 : Date of completion of Camp & Course is 31.01.2016 but the balance amount deposited on 08/03/16 only.

The 1 Delhi R & V Sqn NCC authorities are advised to take necessary action to remove the discrepancies and maintain the records properly.

TAN 2: Discrepancies in maintaining PBR for the period 2013-14 to 2015-16 (Memo No.13 dated: 04.11.2016)

During test scrutiny of the Pay Bill registers for the period 2013-14 to 2015-16, the following discrepancies have been noticed:-

- i) Paging certificate has not been recorded on 1st page of the PBR,
- ii) DDO has not signed in the PBR against the entry of bills hence the authenticity and correctness of the information entered/recorded cannot be justified.
- iii) No employee details except Name and Designation were recorded in the PBR.
- iv) The amount of Total Deductions, net amount of the bill, GPF amount and other recoveries deducted from some bills were not entered in PBR. In few cases, totaling at the end of the year is not in the PBRs.
- v) Abstract of Pay Bill/G.A.R.18 is not maintained in the PBR.



- vi) PBR for the year 2015-16 was not maintained.
- vii) Cuttings/overwriting made in the PBR were not attested by the DDO.

The 1 Delhi R & V Sqn NCC authorities are advised to take necessary action to remove the discrepancies and maintain the records properly.

TAN 3:- Discrepancies in Stock Registers maintained for the year 2013-14 to 2015-16 (Memo No.14 dated 04.11.2016)

On scrutiny of Stock registers maintained in the 1 Delhi R & V Sqn NCC village Gadaipur, New Delhi. The following discrepancies have been observed:

1. Paging certificate has not been recorded on 1st page of the Stock Register.
2. Purchase Bill No.595 dated 13.07.15 in favour of M/s Dharamveer for Rs.2525/- for purchase of Hardware items and Bill No.130 dated 16/02/15 in favour of M/s Mehahir Building Material Suppliers for Rs.4870/- for purchase of Building Material was not entered in the Stock Registers.
3. In some purchase Bills certificate for Stock entry has not been recorded.

The 1 Delhi R & V Sqn NCC authorities are advised to take necessary action to remove the anomalies' and maintain the records properly.

TAN 4:- Non-compliance of GFR provisions during purchase (Memo No.15 dated 04/11/2016)

On scrutiny of Contingent bills of purchased items, it is observed that sanction of Rs.75000/- for purchase of riding kit/equipment for training of Horse during RDC 2015 was received from the NCC Department, Kashmere Gate, New Delhi.

At the time of purchase of these items, the purchase procedures as per GFR were not followed by the Unit. The details are as under:-

1. The purchases of these items were made without calling quotations from different vendors for competitive rate.
2. All the items were purchases from the one trading Co. i.e. Fibrex India B-26, Sector-10, Noida.
3. No codal formalities have been completed by the unit.

The 1 Delhi R & V Sqn NCC authorities are advised to follow the provisions of GFR at the time of purchase for Unit.

TAN 5: Discrepancies In maintaining Cash Book (Memo No.17 dated 04/11/2016)

During scrutiny of the Cash Book for the period 2012-13 to 2015-16, the following discrepancies have been noticed:-

- (i) Paging certificate has not been recorded on 1st page of any of the Cash Book.

- 6
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- (ii) "A" Category cheques are entered in Cash Book instead of maintain separate Register for "A" category Cheques.
- (iii) Cuttings/overwriting made in the Cash Book is prohibited as per Rule 13 (vi) of Receipt and Payment Rules and cuttings should be attested by the DDO.


The 1 Delhi R & V Sqn NCC authorities are advised to take necessary action to remove the anomalies and maintain the records properly.

TAN 6:- Discrepancies In maintaining Budger and Expenditure records (Memo No.22 dated 08.11.2016)

On scrutiny of Budget, Expenditure and reconciliation files for the period under audit, it is observed that:-

1. Complete Budget Allotment copies are not available in the relevant files.
2. The reconciliation/expenditure statements are prepared and placed in the file under the signature of DDO, for few months even DDO has not signed the statement.
3. The Expenditure for 2013-14, 2014-15 and 2015-16 are not reconciled with the Pay & Accounts Office concerned except for March 2014. Hence the correctness of the booking of expenditure cannot be justified.
4. Head wise Expenditure control register/Budget register is not maintained to cross check the expenditure with bill, bill register etc.
5. Sanctions files for conducting different events are not maintained so as to tally the expenditure.

The 1 Delhi R & V Sqn NCC authorities are advised to take necessary action to rectify the above discrepancies.


(RAJLAKSHMI FRANCIS)
IAO (Party No.XIV)

5

Part- II
CURRENT AUDIT REPORT

During the course of current audit, 08 audit memos and 01 record memo were issued highlighting various irregularities/short recoveries to the tune of Rs.12568/- Out of 08 Audit Memo's (including record memo), nil Audit Memo is settled on the spot . Hence, all Memos with the recovery of Rs. 12568/- have been incorporated in current audit report (05 Paras and 03 Tans) .

SNo	Memo No.	Description	Status
1	1	Shortcoming in Pay Bill Registers	TAN 01
2	2	Non Utilization of Imprest money	PARA 01
3	3	Discrepancies in maintaining Cash Book	TAN 02
4	4	Short recovery on account of contribution towards DGEHS amounting to Rs.2500/-	PARA 02
5	5	Discrepancies in maintaining of Leave account	TAN 03
6	6	Recovery of overpayment on account of EOL AMOUNTING Rs. 10068	PARA 03
7	7	Irregular expenditure on purchase of stationery.	PARA 04
8.	RECORD MEMO	Non production of record	PARA 05

Details of Current Recovery (Audit period 2018-2021)

Memo No.	Total Recoveries	Amount Recovered	Balance (in Rs.)
04	2500	0	2500
06	10068	0	10068
Total	12568	0	12568

The internal audit report has been prepared on the basis of information furnished and made available by Remount & Veterinary Sqn., NCC Village Gadaipur, New Delhi disclaims any responsibility for any misinformation and/ of non-information on the part of auditee.


 (HARSH WARDHAN DEV)
 IAO/AO PARTY NO. VII



PART-II
Current Audit Report (2019-21)

PARA 01 :- Non Utilization of Imprest money
Audit Memo No. 02 Dated: - 17.12.2021

During the scrutiny of Cash Book it has been observed that Imprest money amounting to Rs.5000/- has been granted to the unit to meet out the day to day contingent and emergent expenses but the same is lying unutilized during the audit period i.e from 2016-21. Moreover the amount of Imprest is kept in Current Account with SBI Jonapur, which is irregular as there is recurring interest loss due to operating current account.

Govt. money is being kept idle by the unit for the last so many years. Hence the same may be deposited back into the govt. account under the appropriate major head of 8672- permanent cash imprest 101-civil under intimation to audit.

PARA 02 :- Short recovery on account of contribution towards DGEHS amounting to Rs.2500/-
Audit Memo No.04 Dated : 20.12.2021

The rates of subscription for availing DGHS facility have been revised w.e.f. February 2017 after implementation of recommendation of 7th CPC, vide order no. F.25(III)/DGEHS/140/DHS/09/204078-204243 DATED 02/05/2017 issued by Directorate General of Health Services, GNCT of Delhi. Monthly contribution for availing DGEHS facility :

Sl.No.	Corresponding levels in the Pay Matrix as per 7 th CPC	Contribution (Rs. Per month)
1	Level 1 to 5	250
2	Level 6	450
3	Level 7 to 11	650
4	Level 12 and above	1000

During scrutiny of the records, it was revealed that department did not recover the DGEHS contribution at revised rates w.e.f. Feb 2017 in compliance of above instructions. Short recovery on account of DGEHS of Rs.2500/- is still outstanding as per detail given below:-

Sl. No.	Name of the officer/official (Sh./Smt.) & Designation	Grade Pay	Contribution due (Rs.)	Contribution deducted (Rs.)	Short deduction (Rs.)	No. of Months & Period	Difference (Rs.) to be recovered
1.	Jai Bhagwan, Peon	2400	250	125	125	2/17 - 6/17 =05	625
2.	Ravi Kumar, LDC	1900	250	125	125	2/17 - 6/17 =05	625
3.	Bachoo singh, Farrier	1800	250	125	125	2/17 - 6/17 =05	625

[Signature]

4.	Mhd. Naeem, Seddler	1800	250	125	125	2/17 - 6/17 =05	625
							2500

Reasons for short deduction of DGHS contribution may please be elucidated to audit and necessary steps be taken to recover the amount of **Rs.2500-** 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 03 :- Recovery of overpayment on account of EOL.
Audit Memo No.06 Dated : 22.12.2021

In continuation to this office memo no. 5 dtd. 21.12.2021 regarding discrepancies in maintaining leave account of Mohd. Naeem, Saddler and on further scrutiny of service records and PBR the recovery of overpayment on account of less deduction of EOL and excess credit of EL is assessed as under :

Period	EOL availed during the period	credit of EL on next half year by Deptt.	Credit of EL as per rule	Excess Credit
1.7.18 to 31.12.18	69	15	08	07
1.1.19 to 30.06.19	25	15	12	03

Details of Recovery (leave availed due to excess credit of EL)

Period of leave	Excess credit of EL	Salary(pay+DA) during the period	Overpayment
04.04.19 to 5.04.19	02	30284	5047
24.04.19 to 26.04.19	03	30284	
13.05.19 to 14.05.19	02	30284	1954
3.10.19	01	31356	1011
11.11.19	01	31356	1045
20.12.19	01	31356	1011
		Total	10,068

The overpayment as above may be reviewed and recovered from the official under intimation to audit.

2

Para 04 :- Irregular expenditure on purchase of stationery.
Audit Memo No. 07 dated; 23.12.21

As per Delegation of Financial Power 2008, HOO has power to purchase stationery for office use upto Rs.10,000/- per annum.

On scrutiny of record related to purchase of stationery store, it has been observed that expenditure incurred on purchase of Stationery for office use by the 1 R & V Sqn. NCC office is irregular and not accordance with the provision of DFR. Details of expenditure are as under :

F.Y. 2020-21		
S.No.	Bill No.& Date	Amount
1.	29/04.9.2020	1840
2.	61/31.12.2020	2353
3.	82/19.03.21	7582
Total		11775

R & V Sqn. NCC office may seek ex-post facto sanction to regularize the above expenditure under intimation to audit.

Para 05 : Non production of record

Following record has not been produced to audit.

1. Rent agreement and rent register
2. GAR-VI
3. Record and bill related to stable expenses
4. Purchase file/program files




(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII

TEST AUDIT NOTE

TAN 01 :- **Shortcoming in Pay Bill Registers**
Audit Memo No 01 Dated: 16.12.2021

During the test check of Pay Bill Registers for the period 2017-2021, following shortcomings have been noticed:-

1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment No., PAN No. etc. were also not found completely filled.
3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
4. GAR-18-Abstract Pay Bill - entries most of the audit period were not recorded and attested /verified by the D.D.O.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year was not found.
6. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the office being NPS contributory employees.

Reason for above said discrepancies may be elucidate to the audit .

TAN 02 : **Discrepancies in maintaining Cash Book**
Memo No.03 Dated: 20.12.2021

During scrutiny of Cash Book for the F.Y. 2016-17 to 2020-21, the following discrepancies have been noticed:

- (i) Page counting certificate has not been recorded on 1st page of cash book.
- (ii) 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 during audit period have not been properly written as per Receipt and Payment Rules. It has been written in a very haphazard manner by skipping number of dates and months which is against Receipt & Payment Rules. In most of the cases it was not closed even on closing date of that particular financial year which is against Receipt & Payment Rules.



- (iii) As per Rule 13(ii) of Receipt & Payment Rules - The Head of the Office should verify the totaling 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. This was not done as per Receipt and Payment rules. Hence the authenticity and correctness of the information entered/recorded cannot be justified.
- (iv) Receipts Book of ER V/GAR 6 has not been maintained which restricts audit to comment on accuracy of govt. money received and its timely deposit by department during audit period.

Reason for above irregularities from Sl. No.(i) to (vii) may be elucidated to audit.

Tan 03 :- Discrepancies in maintaining of Leave account
Audit Memo No.05 Dated : 21.12.2021

As per Rule 26(1) and 27(3) and GID (2) The credit of Earned Leave to be afforded will be reduced by 1/10th of extraordinary leave availed and/or period of dies non during the previous half year subject to a maximum of 15 days and to the extent of such credit only.

During the test check of Service Books, it came into notice that Mr. Mohd Nazeem, saddler was granted extraordinary leaves but his leave account of earned leave was not maintained as per aforesaid rule.

Reasons for above discrepancy may please be elucidated to audit. Necessary steps should be taken to recast the leave account at the earliest after due verification of records under intimation to audit. Other similar cases may also be taken into account for similar action.



(HARSH WARDHAN DEV)
IAO/AO PARTY NO. VII