

INTERNAL AUDIT OBJECTIONS, AS ON 31 MAR 14

SI No	Name of Gp HQ	No of Units, incl Gps & Units	Position as on 31-03-13	No of Paras raised during 2013-14	Total	No of Paras settled during 2013-14	Balance as on 31-03-14
1	2	3	4	5	6	7	8
1	AGRA	09	94	18	112	46	66
2	ALIGARH	11	131	52	183	27	156
3	ALLAHABAD	14	220	69	289	54	235
4	BAREILLY	09	167	33	200	21	179
5	GHAZIABAD	10	235	10	245	64	181
6	GORAKHPUR	12	215	45	260	24	236
7	KANPUR	11	219	50	269	22	247
8	LUCKNOW	12	367	70	437	24	413
9	MEERUT	12	154	23	177	30	147
10	VARANASI- A	10	198	33	231	09	222
11	VARANASI- B	10	194	27	221	28	193
	TOTAL-	120	2194	430	2624	349	2275

MISTAKES/ OBJECTIONS OBSERVED DURING
INTERNAL AUDIT

MAINT OF SERVICE BOOKS.

1. PAY FIXATION ORDERS WITHOUT NO & DATE.
2. CREDIT OF LEAVE MORE THAN 300 DAYS IN THE EARNED LEAVE ACCOUNT OF EMPLOYEES.
3. GENERAL MISTAKES IN PAY FIXATION RESULTED INTO HUGE AMOUNT OF IRREGULAR PAYMENT OF PAY & ALLCES.

DISTR OF WASHING/ REFRESHMENT ALLCE

4. PARTICIPATION IN NCC ACTIVITIES WITHOUT COMPLETION OF ENROLLMENT PROCESS.
5. ENROLLMENT FORMS ARE NOT SIGNED BY THE CO/ ADM OFFR OF THE UNIT.
6. PAYMENT OF WASHING ALLCE IN ONE LOT, INSTEAD OF QUARTERLY.
7. SPECIMEN SIGNATURES OF CADET ARE NOT TAKEN IN HINDI & ENGLISH LANGUAGES.
8. PARADE CHECK REGISTERS ARE EITHER NOT MAINTAINED OR MAINTAINED IMPROPERLY.

MAINT OF GPF PASS BOOKS

9. GPF RECORDS ARE MAINTAINED BY THE CO UNIT, INSTEAD OF DDOs.
10. RECONCILIATION OF GPF ACCOUNTS FROM THE RECORDS IS NOT CARRIED OUT, WHICH ENTAILS DELAY PAYMENT OF 90% CLAIMS TO THE RETIRED EMPLOYEES.

EXP ON POL

11. CONVEYANCE OF OFFR/ CO IS MENTIONED, INSTEAD OF ACTUAL PURPOSE OF JOURNEY IN CAR DIARIES.
12. JOURNEYS ARE NOT VERIFIED BY THE OFFR CONCERNED, WHO PERFORMED ACTUAL JOURNEY BY GOVT VEHICLE.
13. DRAWL OF POL ADVANCE MORE THAN Rs 5000/- AT A TIME.
14. DRAWL OF SECOND ADVANCE WITHOUT ADJUSTING THE PREVIOUS ONE.

PROPER MAINT/ TFR OF PAYMENT VOUCHERS

15. RE-IMBURSEMENT OF PAYMENT, MADE OUT OF REGTL FUND IS MADE, BUT PAYMENT VOUCHERS ARE NOT TRANSFERRED INTO THE PAYMENT RECORDS OF STATE GOVT BUDGET.

16. BILLS/ VOUCHERS ARE NOT KEPT DULY RECONCILED FROM CASH BOOK, IN SERIATIM.

MAINT OF 11-C REGISTER & CONTINGENT REGISTER

17. OFFICE ARE NOT MAINTAINING 11-C REGISTER AND CONTINGENT REGISTER ON PRESCRIBED FORMAT.

18. ENTRIES MADE IN ABOVE REGISERS ARE NOT VERIFIED BY THE DDOs.

CAMP ACCOUNTS

19. BILLS/ CASH MEMOs FOR EXPDR ON MESSING AND INCIDENTAL ARE NOT ON PRINTED BILL/ CASH MEMOS, INSTEAD VARIOUS THINGS ARE BEING PROCURED ON PLAIN PAPER/ HAND WRITTEN BILLS WITHOUT HAVING TIN NO/ SALES TAX REGD NO.

20. IRREGULAR/ EXCESS HIRING OF COOKS AND WATER CARRIERS/ SERVER ACCORDING TO THE STRENGTH OF CADETS.

21. PAYMENT OF DA TO CIV STAFF DURING CAMPS ORGANIZED WITHIN 8 KM RADIUS FROM THE STATION.

22. NON EXPENDABLE ITEMS ARE NOT TAKEN ON CHARGE/ STOCK REGISTER OF UNITS STATE STOCK LEDGER AFTER TERMINATION OF CAMPS.

FEE RECEIVED BY PSTCs

23. PSTCs RECEIVE FEE FROM STUDENTS @ RS 250/- PER HEAD, PER COURSE. THE RECEIVED AMOUNT IS DEPOSITED INTO THE BANK ACCOUNT MAINTAINED BY GP HQ/ PSTCs AND UTILIZED FOR VARIOUS EXP, AS PER THEIR OWN DISCRETION, WHICH IS CLEAR VIOLATION OF STATE GOVT FINANCIAL RULES.

24. BEING STATE GOVT MONEY, AMOUNT RECEIVED AS FEE SHOULD BE DIRECTLY DEPOSITED INTO THE GOVT TREASURY AFTER TAKING THE SAME INTO THE ACCOUNTING BOOKS.

PROMPT ACTION ON RECOVERIES

25. VARIOUS OBJECTIONS, CONTAINING RECOVERIES FROM THE INDIVIDUALS, ARE MENTIONED IN AUDIT REPORTS FOR IRREGULAR/ FALSE/ EXCESS PAYMENTS. THOSE RECOVERIES ARE REQUIRED TO BE MADE OUT PROMPTLY FOR COMPLIANCE/ SETTLEMENT OF AUDIT OBJECTIONS.