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

Sub:- Inspection Report on the test audit Pay And Accounts Office-11,Old Secretariate, Delhi for the period 2017-2020.

INTRODUCTION:-

The accounts of the **Pay And Accounts Office-11,Old Secretariate, Delhi** for the period 01-04-2017 to 31.03.2020 were test audited by audit party no. 03 consisting of Sh. Vipul Kapoor, AO/IAO, Smt. Pooja Sehgal, Asstt. Accounts Officer, Sh. Inder Singh, Sr. Asstt. w.e.f. 11-12-2020 to 18-12-2020 (07 working days)

The following officials have held the charges of the respective posts as indicated below for the period mentioned against each

AIMS AND OBJECTIVES (FUNCTIONING OF PAY A& ACCOUNTS OFFICER-IX)

Pay & Accounts Office-XI is located in Old Sectt., Delhi. It makes arrangements of pay & allowances for **89 DDOs**.

Pay & Accounts Office-XI has three sections:

- 1. Pre-Check Section:** The Pre-Check section of PAO deals with passing of all types of bills includes salaries, contingencies, advance bills etc. and issuance of cheques to the concerned authority/DDO/Party. This section is also sending ECS/GePG/PFMS to State Bank of India respectively.
- 2. Accounts/GPF Section:** The Accounts section deals with consolidation of accounts of monthly basis and sending its monthly accounts to Principal Accounts Office. The Section is also reconciling the expenditure/receipt with concerned DDOs. This section deals with the GPF final payment cases of employees, passing the bills of GPF advance/withdrawal/final payments, issue of transfer entry, encashment of leave.
- 3. Pension/Admn/NPS Sections:** Pension Section deals with scrutiny of pension/family pension cases and revision cases and issuance of pension authority and PPO to the DDO/PAO. It also deals with processing of bills relating to DCRG/Commutation etc. The Section is also dealing with administration of PAO which includes preparation of salary bills, monitoring of budget, maintenance of service records of all officers/officials working in this office. This section also deals with the work related to New Pension Scheme of all DDOs concerned with this PAO.

Vipul Kapoor

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H.O.D / H.O.O. / D.D.O's / CASHIERS

The following officers have served as HOD/ HOO / DDO / Cashier during **2017-18 to 2019-20** :

Details of Head of Department Office (2017-2020)

S. No.	Rank	Name	From	To
1.	Controller of Accounts	Sh. Prakash Chand	01.04.2017	31.01.2020
2.		Sh. L. D. Joshi	01.02.2020	31.03.2020

Details of Head of Office (2017-2020)

1.	PAO	Sh. Sanjay Kumar Sharma	01.04.2017	21.07.2019
2.		Sh. Ramesh Kumar Issar	22.07.2019	31.03.2020

Details of DDO (2017-2020)

1.	AAO	Sh. Rajni Verma	01.04.2017	24.07.2020
2.		Sh. Purshottam	25.07.2019	31.03.2020

Details of Cashier (2017-2020)

1.	Sr. Asstt./Gr.III DASS	Sh. Upender Singh	01.04.2017	31.07.2018
2.	Jr. Asstt./Gr.III DASS	Sh. Sandeep Kumar	01.08.2018	31.03.2020

**Expenditure of the Department for the period
2017-18 to 2019-20**

(Amount in Rs.)

NON- Plan		
Period	Budget Allotted	Expenditure
2017-18	1,31,10,000	1,17,79,945
2018-19	1,28,85,000	1,27.69,810
2019-20	1,30,90,000	1,30,36,310

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Vacancy Statement as on date

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	Nil	Nil	NIL
2.	Group-B (Gazetted)	05	04	01
3.	Group-C	19	10	09
	Total	24	14	10

Statutory Audit :

The Statutory audit of the Office of **Pay And Accounts Office-11,Old Secretariate, Delhi** has been conducted till 2016-17, by AG (Audit) Delhi.

Maintenance of Records :

The maintenance of records of the **Pay And Accounts Office-11,Old Secretariate, Delhi** for the period 2017-2020 was found satisfactory subject to the observations made in the Current Audit Report.

Vijay Kumar

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PART - I

Old AUDIT REPORT

S.No.	Period	Details of outstanding paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
	2012-17	04	03	4, 5, 7 (Taken as fresh)	09
	TOTAL				

Details of Old Recoveries Rs.6900/-

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised/ deducted	Amount Recovered/ Regularized	Balance
1.	2012-17	09	6900	NIL	6900
	NIL			NIL	NIL
Total			6900	NIL	6900


(Vipul Kapoor)
A.O/IAO
Party No.03

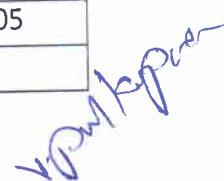
Current Audit Report

During the course of current audit, 12 observation Memos (including 1 to 7 & 7A record memo) were issued to **Pay And Accounts Office-11, Old Secretariate, Delhi** for the period 2017-18 to 2019-20 raising recovery of Rs.NIL. 12 Memos have been converted in to 05 Paras and 03 TAN (02 observation memo 2 & 12 of regarding stock has been merged and converted in TAN-2. Observation memo No. 4 & 5 need ful has been done by the PAO-11 so they are dropped).

S. No.	ParaNo./ TAN No.	Description	Audit Memo No.
1	Para-01	Non adjustment of AC Bills amounting to Rs 1,30,41,70,937/-	08
2	Para-02	LTC Advance lying unadjusted amounting to Rs.24,22,836/-	09
3	Para-03	Medical Advance lying unadjusted amounting of Rs.39,74,781/-	07
4	Para-04	Cheques lying un-cleared	11
5	Para-05	Non-recovery of loan & Interest amounting to Rs. 42747(approx) Crore	10
6	TAN-1	Accumulation of Unserviceable stores	03
7.	TAN-2	Shortcomings in maintenance of Stock Registers	02 & 12
8	TAN-3	Non IRA PRANs of NPS Subscribers	06

Details of Current Recovery (Audit period 2017-20)

S. No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	08	NIL	NIL	NIL	Para-01
2	09	NIL	NIL	NIL	Para-02
3	07	NIL	NIL	NIL	Para-03
4	11	NIL	NIL	NIL	Para-04
5	10	NIL	NIL	NIL	Para-05
	Total	NIL	NIL	NIL	


(Vipul Kapoor)
A.O/IAO
Party No.03

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PART - I
OLD AUDIT REPORT
(2009-2010)

PART - II
CURRENT AUDIT REPORT
(2012-2017)

PARA-1
Subject:

Recovery of Rs.9940/- on account of short deduction of License Fees & Water Charges.

Audit Memo No.01 Dated: 19-12-2017

The rates of license fee and water charges for the various types of the Govt. of NCT of Delhi Residential (General Pool) Accommodation have been revised w.e.f 01-07-2012 and 01-07-2013 vide Order No. F.4 (1)/Misc/PWD/Allot/2004/8496-8500 dated 27/07/2012 and F.4 (1)/Misc/PWD&H/A-1/2004/2779-2765 dated 10-03-2014 issued by AHC (PWD), Deptt. & Housing, GNCT of Delhi.
During test check of the Pay Bill Registers for the 2012-13 to 2016-17, it has been observed that the office has not revised the License Fees and water charges in respect of government accommodation allotted to the staff. Hence there is a short deduction of License Fees to the tune of Rs.9940/-.
The details of recoveries to be made from the officer/official are given as

under:-
1.

Name of the Officer/Official		Sh. Sanjay Sharma							
Designation		PAO-11							
Qtr type & Locality Qtr No.		1080, Type-II, Delhi Admn. Flats, Gulabi Bagh, Delhi.							
Period	License Fees & Water Charges						Net amt re-coverable		
	Being deducted		Should have been deducted		Short deducted			Balance to be recovered	
	License Fee @	Water Charges @	License Fee @	Water Charges @	License Fee @	Water Charges @		License Fee @	Water Charges @
7/13 to 6/17 (Govt. Accommodation Surrendered on 29.06.17)	205	196	245	196	40	0	@ 40 for 48 months =1920	NA	1920

(6) (2)

25/0
(34)

Name of the Officer/Official		Sh. Ravinder Kumar UDC (Transferred)							
Designation		UDC							
Qtr type & Locality Qtr No.		B-64, Type-II, Timarpur Delhi Admn. Flats, Delhi.							
Period	License Fees & Water Charges								Net amt re-cover able
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @	
7/12 to 08/12	143	10	205	196	62	186	@ 62 for 2 months =124	@ 186 for 2 months =372	496

3.

Name of the Officer/Official		Sh. Upendra Singh							
Designation		UDC							
Qtr type & Locality Qtr No.		B-83, Type-II, Timarpur Delhi Admn. Flats, Delhi.							
Period	License Fees & Water Charges								Net amt re-cover able
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @	
7/13 to 12/17	205	196	245	196	40	0	@ 40 for 54 months =2160	NA	2160

4.

Name of the Officer/Official		Sh. Bipin Chandra (Transferred)							
Designation		AAO							
Qtr type & Locality Qtr No.		1393, Type-II, Gulabi Bagh, Delhi Admn. Flats, Delhi.							
Period	License Fees & Water Charges								Net amt re-cover able
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @	
7/13 to 12/14	205	196	245	196	40	0	@ 40 for 18 months =720	NA	720

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Name of the Officer/Official		Sh. Virender Singh Kathait, AAO							
Designation		AAO							
Qtr type & Locality Qtr No.		69, Type-III, Nimri Colony, Delhi Admn. Flats, Delhi.							
Period	License Fees & Water Charges								Net amt re-cover able
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @	
7/13 to 12/17	310	236	370	236	60	0	@ 60 for 54 months =3240	NA	3240

6.

Name of the Officer/Official		Smt. Nirmala Devi							
Designation		UDC							
Qtr type & Locality Qtr No.		339, Type-II, Mimri Colony, Delhi Admn. Flats, Delhi.							
Period	License Fees & Water Charges								Net amt re-cover able
	Being deducted		Should have been deducted		Short deducted		Balance to be recovered		
	License Fee @	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @	License Fee@	Water Charges @	
7/13 to 12/17	284	272	310	272	26	0	@26 for 54 months =1404	NA	1404

Recovery of Rs 9940/- may be effected from the concerned officers/official after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

Sub: Non-Release of withheld amount of gratuity amounting to Rs.15,67,987/-

Audit Memo. No.4 Dated: 20-12-2017

As per Rule 64(8) read with the decision no. 2 of CCS Pension Rules in a case where no major recoveries are due, but 10% of gratuity or Rs.1000/- has been withheld because there might be un-assessed Government dues or because the gratuity has been provisionally paid or because of last pay certificate has not been received, the withheld amount of gratuity automatically become payable on the expiry of the six months after retirement.

During the scrutiny of records and information supplied it was revealed that an amount of Rs.15,67,987/- has been withheld of retired Govt. Servant and is still lying un-released. The details of retired Govt. Servant and amount withheld from their gratuity are detailed in enclosed annexure 'A'.

Necessary steps may be taken at PAO level with the concerned departments for the release /settlement of withheld amount of gratuity.

Withheld amount from gratuity but not released

S. No.	PPO No.	Name	Amount	
1	670991200086	Smt. Daya Wati	1000	812 dt 2-
2	670991200273	Late Sh. William	52780	5 dt 10-3-
3	670991200284	Late Sh. Sanjay Bali	5000	64 dt 19-4-
4	670991200426	Sh. Ganga Charan	4000	209 dt 6-7-
5	670991200448	Sh. K.V. Sareen	1000	11 dt 17-5-
6	670991200475	Late Sh. Rakesh Kumar Jain	47478	364 dt 22-
7	670991200482	Sh. Hem Raj	8567	319 dt 12-6-
8	670991200497	Late Sh. Jia Lal	78426	176 dt 31-5-
9	670991200668	Sh. Ramjeet Ram	25845	44 dt 25-7-
10	670991200677	Sh. Joginder Sharma	2220	330 dt 20-7-
11	670991200747	Sh. Hari Charan	31322	357 dt 4-8-
12	670991200800	Sh. Metra Jung Jawara,	33950	463 dt 31-7-
13	670991201036	Sh. Rajeshwari Chauhan	49287	115 dt 15-11-
14	670991201043	Sh. Sandeshwar	1000	18 dt 4-12-
15	670991201065	Smt. Omwati	14180	455 dt 18-1-
16	670991201140	Sh. Narender Kumar Gupta	59144	72 dt 19-11-
17	670991201184	Sh. Ram Rattan Singh	100000	816 dt 12-12-
18	670991300159	Sh. Uday Pal Singh	30000	180 dt 29-1-
19	670991300193	Late Sh. Chander Ram	35105	1046 dt 25-
20	670991300391	Late Sh. Sarjoo	47928	5 dt 22-4-
21	670991300403	Late Sh. Shajamal Kanti Bose	100000	9 dt 23-4-
22	670991300410	Sh. Sudama Mehta	34015	142 dt 25-4-
23	670991300425	Sh. Dina Nath	35531	30 dt 25-4-
24	670991300555	Sh. Dev Narain Pandey	18399	12 dt 27-5-
25	670991300678	Smt. Rajo Devi	27992	273 dt 24-7-
26	670991300753	Sh. Nitin Kumar Mishra	30000	221 dt 22-7-
27	670991300887	Smt. Jayanti Kujur Barwe	73544	29 dt 23-8-
28	670991300995	Sh. Chander Bhan	2220	579 dt 23-1-
29	670991301044	Late Sh. Bachan Singh Tolia	100000	160 dt 25-1-
30	670991301161	Sh. Beri Singh	42698	678 dt 16-1-
31	670991400035	Sh. Anil Narayan Kashyap	81100	370 dt 28-1-
32	670991400057	Sh. Om Parkash	88739	1253 dt 8-7-
33	670991400066	Sh. Dayanand Chillar	16966	7.11.27.88
34	670991400130	Late Sh. Ram Avtar	22755	15 dt 2-4-11
35	670991400242	Sh. Ramesh Kumar Chugh	5000	20 dt 30-4-11
36	670991400341	Sh. Rajendra Prasad Yadav	1000	10 dt 23-5-11
37	670991400439	Smt. Ved Devi Rana	1000	15 9.18.21
38	670991400660	Sh. Peter Bara	100000	4 dt 19-8-
39	670991400767	Sh. Sahi Ram	1000	32 dt 16-9-
40	670991500065	Smt. Satyawati	31807	115 dt 6-1-13
41	670991500087	Sh. Piyush Sharma	10087	4 dt 27-1-13
42	670991500229	Smt. Maya Devi	43855	93 dt 27-2-13
43	670991500953	Late Sh. Chander Pal	72047	13 dt 29-10-
TOTAL			1567987	

PARA-3

Sub: Wrong fixation of pay of Sh. Upender Singh UDC - Recovery of overpayment of Rs. 1591/- regarding.

Audit Memo. No.5

Dated: 20-12-2017

Test check of the service books of employees revealed that the pay of the following official has been wrongly fixed as on 01.07.2007:-

1 **Name & Designation** : **Sh. Upender Singh, UDC**
Pre-revised pay scale : Rs.3050-75-3950-80-4590/-
Pay Band applicable : Rs.5200-20200 (PB-1)
Grade Pay : Rs.2800/-

Sl. No.	Period	Pay fixation as per Service Book Pay as on 01-07-2006 =Rs13670/-	Pay fixation as per audit	Remarks
1	01-07-2007	11290 + 2800	11280 + 2800	"Annexure A" Recovery Amount Rs. 1591/- (Pay fixation as per 7 th CPC w.e.f 01-01-16 is correct.)
	01-07-2008	11720 + 2800	11710 + 2800	
	01-07-2009	12160 + 2800	12150 + 2800	
	01-07-2010	12610 + 2800	12600 + 2800	
	01-07-2011	13080 + 2800	13070 + 2800	
	01-07-2012	13560 + 2800	13550 + 2800	
	01-07-2013	14050 + 2800	14040 + 2800	
	01-07-2014	14560 + 2800	14550 + 2800	
	01-07-2015	15080 + 2800	15070 + 2800	
	01-01-2016	15080 + 2800	15070 + 2800	

Hence above irregularities in pay fixation in respect of the said official may be checked and re-fixed after due verification of records and necessary recovery amounting to Rs.1591/- may be made accordingly as per Annexure 'B' enclosed and deposited into Govt. Account under intimation to the audit.

All such similar cases may also be reviewed at PAO level.

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ANNEXURE-B
 Due - Drawn Statement in r/o Sh. Upender Singh, UDC
 For the period July-2007 to December 2015

MONTH	DUE					DRAWN					DIFFERENCE				
	BP	GP	DA	HRA	TOTAL	BP	GPDP	DA	HRA	TOTAL	BP	GP	DA	HRA	TOTAL
Jul-07	11280	2800	1267	0	15347	11290	2800	1268	0	15358	-10	0	-1	0	-11
Aug-07	11280	2800	1267	0	15347	11290	2800	1268	0	15358	-10	0	-1	0	-11
Sep-07	11280	2800	1267	0	15347	11290	2800	1268	0	15358	-10	0	-1	0	-11
Oct-07	11280	2800	1267	0	15347	11290	2800	1268	0	15358	-10	0	-1	0	-11
Nov-07	11280	2800	1267	0	15347	11290	2800	1268	0	15358	-10	0	-1	0	-11
Dec-07	11280	2800	1267	0	15347	11290	2800	1268	0	15358	-10	0	-1	0	-11
Jan-08	11280	2800	1267	0	15347	11290	2800	1268	0	15358	-10	0	-1	0	-11
Feb-08	11280	2800	1267	0	15347	11290	2800	1268	0	15358	-10	0	-1	0	-11
Mar-08	11280	2800	1267	0	15347	11290	2800	1268	0	15358	-10	0	-1	0	-11
Apr-08	11280	2800	1267	0	15347	11290	2800	1268	0	15358	-10	0	-1	0	-11
May-08	11280	2800	1267	0	15347	11290	2800	1268	0	15358	-10	0	-1	0	-11
Jun-08	11280	2800	1267	0	15347	11290	2800	1268	0	15358	-10	0	-1	0	-11
Jul-08	11280	2800	1267	0	15347	11290	2800	1268	0	15358	-10	0	-1	0	-11
Aug-08	11710	2800	2322	0	16832	11720	2800	2323	0	16843	-10	0	-2	0	-12
Sep-08	11710	2800	2322	0	16832	11720	2800	2323	0	16843	-10	0	-2	0	-12
Oct-08	11710	2800	2322	0	16832	11720	2800	2323	0	16843	-10	0	-2	0	-12
Nov-08	11710	2800	2322	0	16832	11720	2800	2323	0	16843	-10	0	-2	0	-12
Dec-08	11710	2800	2322	0	16832	11720	2800	2323	0	16843	-10	0	-2	0	-12
Jan-09	11710	2800	3192	0	17702	11720	2800	3194	0	17714	-10	0	-2	0	-12
Feb-09	11710	2800	3192	0	17702	11720	2800	3194	0	17714	-10	0	-2	0	-12
Mar-09	11710	2800	3192	0	17702	11720	2800	3194	0	17714	-10	0	-2	0	-12
Apr-09	11710	2800	3192	0	17702	11720	2800	3194	0	17714	-10	0	-2	0	-12
May-09	11710	2800	3192	0	17702	11720	2800	3194	0	17714	-10	0	-2	0	-12
Jun-09	11710	2800	3192	0	17702	11720	2800	3194	0	17714	-10	0	-2	0	-12
Jul-09	12150	2800	4037	0	18987	12160	2800	4039	0	18999	-10	0	-3	0	-13
Aug-09	12150	2800	4037	0	18987	12160	2800	4039	0	18999	-10	0	-3	0	-13
Sep-09	12150	2800	4037	0	18987	12160	2800	4039	0	18999	-10	0	-3	0	-13
Oct-09	12150	2800	4037	0	18987	12160	2800	4039	0	18999	-10	0	-3	0	-13
Nov-09	12150	2800	4037	0	18987	12160	2800	4039	0	18999	-10	0	-3	0	-13
Dec-09	12150	2800	4037	0	18987	12160	2800	4039	0	18999	-10	0	-3	0	-13
Jan-10	12150	2800	5233	0	20183	12160	2800	5236	0	20196	-10	0	-4	0	-14
Feb-10	12150	2800	5233	0	20183	12160	2800	5236	0	20196	-10	0	-4	0	-14
Mar-10	12150	2800	5233	0	20183	12160	2800	5236	0	20196	-10	0	-4	0	-14
Apr-10	12150	2800	5233	0	20183	12160	2800	5236	0	20196	-10	0	-4	0	-14
May-10	12150	2800	5233	0	20183	12160	2800	5236	0	20196	-10	0	-4	0	-14

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Jun-10	12150	2800	5233	0	20183	12160	2800	5236	0	20196	-10	0	-4	0	-14
Jul-10	12600	2800	6930	0	22330	12610	2800	6935	0	22345	-10	0	-5	0	-15
Aug-10	12600	2800	6930	0	22330	12610	2800	6935	0	22345	-10	0	-5	0	-15
Sep-10	12600	2800	6930	0	22330	12610	2800	6935	0	22345	-10	0	-5	0	-15
Oct-10	12600	2800	6930	0	22330	12610	2800	6935	0	22345	-10	0	-5	0	-15
Nov-10	12600	2800	6930	0	22330	12610	2800	6935	0	22345	-10	0	-5	0	-15
Dec-10	12600	2800	6930	0	22330	12610	2800	6935	0	22345	-10	0	-5	0	-15
Jan-11	12600	2800	7854	0	23254	12610	2800	7859	0	23269	-10	0	-5	0	-15
Feb-11	12600	2800	7854	0	23254	12610	2800	7859	0	23269	-10	0	-5	0	-15
Mar-11	12600	2800	7854	0	23254	12610	2800	7859	0	23269	-10	0	-5	0	-15
Apr-11	12600	2800	7854	0	23254	12610	2800	7859	0	23269	-10	0	-5	0	-15
May-11	12600	2800	7854	0	23254	12610	2800	7859	0	23269	-10	0	-5	0	-15
Jun-11	12600	2800	7854	0	23254	12610	2800	7859	0	23269	-10	0	-5	0	-15
Jul-11	13070	2800	9205	0	25075	13080	2800	9210	0	25090	-10	0	-6	0	-16
Aug-11	13070	2800	9205	0	25075	13080	2800	9210	0	25090	-10	0	-6	0	-16
Sep-11	13070	2800	9205	0	25075	13080	2800	9210	0	25090	-10	0	-6	0	-16
Oct-11	13070	2800	9205	0	25075	13080	2800	9210	0	25090	-10	0	-6	0	-16
Nov-11	13070	2800	9205	0	25075	13080	2800	9210	0	25090	-10	0	-6	0	-16
Dec-11	13070	2800	9205	0	25075	13080	2800	9210	0	25090	-10	0	-6	0	-16
Jan-12	13070	2800	10316	0	26186	13080	2800	10322	0	26202	-10	0	-7	0	-17
Feb-12	13070	2800	10316	0	26186	13080	2800	10322	0	26202	-10	0	-7	0	-17
Mar-12	13070	2800	10316	0	26186	13080	2800	10322	0	26202	-10	0	-7	0	-17
Apr-12	13070	2800	10316	0	26186	13080	2800	10322	0	26202	-10	0	-7	0	-17
May-12	13070	2800	10316	0	26186	13080	2800	10322	0	26202	-10	0	-7	0	-17
Jun-12	13070	2800	10316	0	26186	13080	2800	10322	0	26202	-10	0	-7	0	-17
Jul-12	13550	2800	11772	0	28122	13560	2800	11779	0	28139	-10	0	-7	0	-17
Aug-12	13550	2800	11772	0	28122	13560	2800	11779	0	28139	-10	0	-7	0	-17
Sep-12	13550	2800	11772	0	28122	13560	2800	11779	0	28139	-10	0	-7	0	-17
Oct-12	13550	2800	11772	0	28122	13560	2800	11779	0	28139	-10	0	-7	0	-17
Nov-12	13550	2800	11772	0	28122	13560	2800	11779	0	28139	-10	0	-7	0	-17
Dec-12	13550	2800	11772	0	28122	13560	2800	11779	0	28139	-10	0	-7	0	-17
Jan-13	13550	2800	13080	0	29430	13560	2800	13088	0	29448	-10	0	-8	0	-18
Feb-13	13550	2800	13080	0	29430	13560	2800	13088	0	29448	-10	0	-8	0	-18
Mar-13	13550	2800	13080	0	29430	13560	2800	13088	0	29448	-10	0	-8	0	-18
Apr-13	13550	2800	13080	0	29430	13560	2800	13088	0	29448	-10	0	-8	0	-18
May-13	13550	2800	13080	0	29430	13560	2800	13088	0	29448	-10	0	-8	0	-18
Jun-13	13550	2800	13080	0	29430	13560	2800	13088	0	29448	-10	0	-8	0	-18
Jul-13	14040	2800	15156	0	31996	14050	2800	15165	0	32015	-10	0	-9	0	-19
Aug-13	14040	2800	15156	0	31996	14050	2800	15165	0	32015	-10	0	-9	0	-19
Sep-13	14040	2800	15156	0	31996	14050	2800	15165	0	32015	-10	0	-9	0	-19
Oct-13	14040	2800	15156	0	31996	14050	2800	15165	0	32015	-10	0	-9	0	-19
Nov-13	14040	2800	15156	0	31996	14050	2800	15165	0	32015	-10	0	-9	0	-19
Dec-13	14040	2800	15156	0	31996	14050	2800	15165	0	32015	-10	0	-9	0	-19

1912

Jan-14	14040	2800	16840	0	33680	14050	2800	16850	0	33700	-10	0	-10	0	-20
Feb-14	14040	2800	16840	0	33680	14050	2800	16850	0	33700	-10	0	-10	0	-20
Mar-14	14040	2800	16840	0	33680	14050	2800	16850	0	33700	-10	0	-10	0	-20
Apr-14	14040	2800	16840	0	33680	14050	2800	16850	0	33700	-10	0	-10	0	-20
May-14	14040	2800	16840	0	33680	14050	2800	16850	0	33700	-10	0	-10	0	-20
Jun-14	14040	2800	16840	0	33680	14050	2800	16850	0	33700	-10	0	-10	0	-20
Jul-14	14550	2800	13880	0	31230	14560	2800	13888	0	31248	-10	0	-8	0	-18
Aug-14	14550	2800	13880	0	31230	14560	2800	13888	0	31248	-10	0	-8	0	-18
Sep-14	14550	2800	13880	0	31230	14560	2800	13888	0	31248	-10	0	-8	0	-18
Oct-14	14550	2800	13880	0	31230	14560	2800	13888	0	31248	-10	0	-8	0	-18
Nov-14	14550	2800	13880	0	31230	14560	2800	13888	0	31248	-10	0	-8	0	-18
Dec-14	14550	2800	13880	0	31230	14560	2800	13888	0	31248	-10	0	-8	0	-18
Jan-15	14550	2800	15615	0	32965	14560	2800	15624	0	32984	-10	0	-9	0	-19
Feb-15	14550	2800	15615	0	32965	14560	2800	15624	0	32984	-10	0	-9	0	-19
Mar-15	14550	2800	15615	0	32965	14560	2800	15624	0	32984	-10	0	-9	0	-19
Apr-15	14550	2800	15615	0	32965	14560	2800	15624	0	32984	-10	0	-9	0	-19
May-15	14550	2800	15615	0	32965	14560	2800	15624	0	32984	-10	0	-9	0	-19
Jun-15	14550	2800	15615	0	32965	14560	2800	15624	0	32984	-10	0	-9	0	-19
Jul-15	15070	2800	17870	0	35740	15080	2800	17880	0	35760	-10	0	-10	0	-20
Aug-15	15070	2800	17870	0	35740	15080	2800	17880	0	35760	-10	0	-10	0	-20
Sep-15	15070	2800	17870	0	35740	15080	2800	17880	0	35760	-10	0	-10	0	-20
Oct-15	15070	2800	17870	0	35740	15080	2800	17880	0	35760	-10	0	-10	0	-20
Nov-15	15070	2800	17870	0	35740	15080	2800	17880	0	35760	-10	0	-10	0	-20
Dec-15	15070	2800	17870	0	35740	15080	2800	17880	0	35760	-10	0	-10	0	-20
TOTAL	1325820	285600	937540	0	2548960	1326840	285600	938111	0	2550551	-1020	0	-571	0	-1591

ARA-4

Sub. Un-adjusted Medical Advance amounting to Rs.76,58,799/- lying pending.

Audit Memo No.06

dated.: 20-12-2017

As per Medical Attendance Rules- Recoveries of the medical advances or of the balance amount after the medical claims have been adjusted, should start from the pay bill for the month in which he/she draws duty pay and / or leave salary on average pay, after treatment is over. Whereas during the test check of Medical Advance Register it has come into the notice of audit that Medical Advance have been drawn by the officer/official of various DDO's attached with PAO-11, GNCT of Delhi has not submitted by the PAO so far. Detail is as under:-

S.No.	DDO No./Department	Token No.	Date of Adv.	Amount
1	CHB	19497	08/01/2013	72972
2	DES	19620	09/01/2013	275625
3	BJRM	20355	21/01/2013	17388
4	Transport	21512	25/02/2013	54000
5	Family Welfare	8756	21/08/2013	50220
6	Labour Deptt.	21107	12/02/2014	393873
7	ICDS	26310	03/03/2014	2250000
8	BJRM	2358	15/05/2014	216000
9	Aruna Aasaf Ali Hosp.	8461	09/08/2014	495023
10	Sh. Surinder Singh	9813	01/09/2014	576360
11	CDMO North	11436	18/09/2014	549000
12	Transport	5968	03/07/2015	482400
13	DCDH	7519	22/07/2015	344700
14	Aruna Aasaf Ali Hosp.	8069	04/08/2015	135982
15	DIP	21242	21/01/2016	130885
16	BEGAR HOME- II	3256	20/05/2016	405000
17	ICDS	4076	07/06/2016	720000
18	ICDS	5183	07/06/2016	191000
19	ICDS	11836	20/09/2016	298371
			Total	7658799

Necessary steps may be taken at PAO level with the concerned departments for the settlement of long outstanding medical advances.

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PARA-5

Sub: Outstanding Contingent Advances amounting to Rs. 302980193/-.

Audit Memo No. 07

Dated 20-11-2017

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During the test check of auditable record of Advance Contingent Bills, of the office of PAO-XI, GNCT of Delhi, for the audit period 2012-17, it has come to notice that following Advances have been drawn by the DDOs, attached with PAO XI, but the adjustments bills have not been submitted by the concerned DDOs, as per detail given below:-

**STATEMENT OF OUTSTANDING AC BILLS
FOR THE PERIOD MARCH 2017**

Department Name	Total
TRANSPORT DEPTT	171012982
AAAGH	8417511
DES	8774768
DIP	5568934
LAB DEPTT	15225254
HCGBS.	313765
ASC	865000
DOV	7135304
ARCHEOLOGY	46990032
OBH-2	304333
BH-1	2010170
FAMILY WELFARE	21500
RD	2445594
ANIMAL HUSBANDRY	2098775
FISHERIES	144691
BJRMH	5959526
DTE OF AGRI MKTG	1209862
SPH	765933
PAO-9	1000
CHB-1	203260
DISTT NW	42000
CDMO NORTH	858962
DISTT NW	9749264
DCE	4442963
DEVELOPMENT	538154
PLACE OF SAFETY	68725
HLTB	146000
SRHCH	265810
LABOUR (NORTH WEST)	44000
ICDS NABI KARIM	130200
LAB(NORTH)	50828
CHB (B)	124380
HEALTH & F W	2576941

1425236

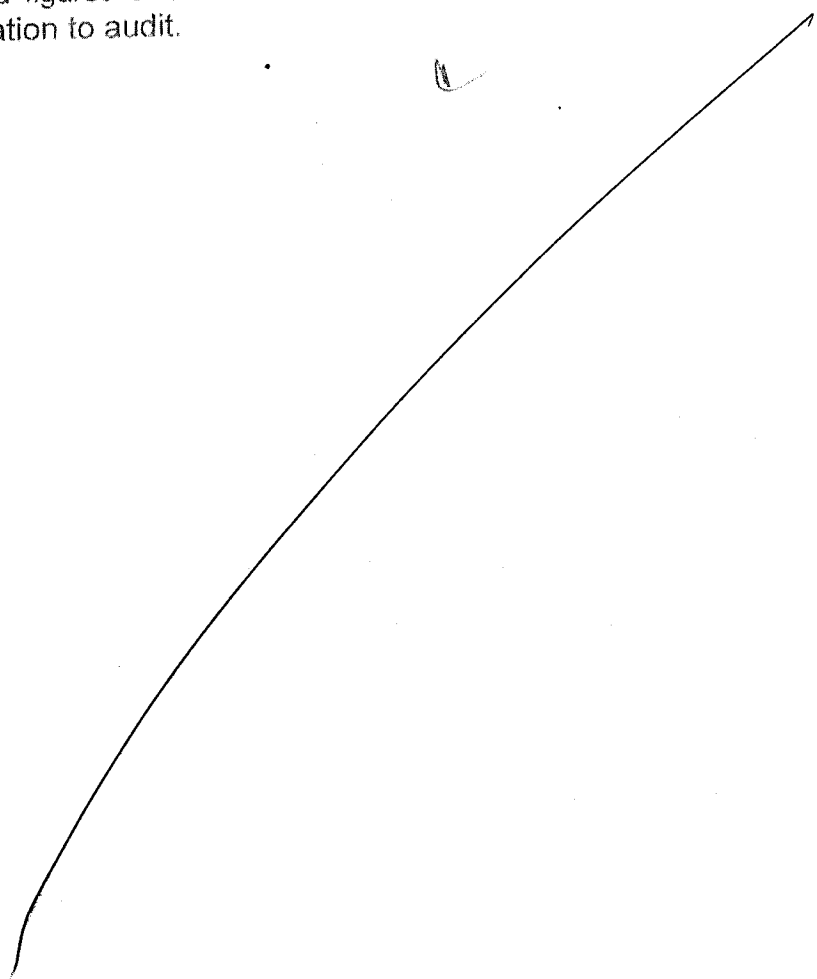
DCC	31410
TCPC (L)	42000
RCL	300000
GSBB	373158
DEEP CHAND B H	379598
C.V.RAMAN	3337606
POOR HOUSE	10000
TOTAL	302980193

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Necessary steps may be taken at PAO level with the concerned departments for the settlement of outstanding contingent advances.

Hence, recovery of Rs.51150/- may be made from the above cases after verification of facts and figures under intimation to audit. Similar cases may also be reviewed under intimation to audit.

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ARA-7

Sub: Non-recovery of loan & interest amounting to Rs.29504 Crore during the financial years 2012-2017.

Audit Memo. No.9

Dated: 21-12-2017

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As per Rule 220(viii) of GFR 2005, in order to avoid any default in the payment of loan, the Principal Accounts Officers or Pay and Accounts Officers who maintain the detailed accounts of loans, should issue notices in Form GFR-36 to the loanee a month in advance of the due date for the repayment of any instalment of the principal and / or interest thereon.

Further, Rule 228(2) of GFR 2005 provides that any default in the payment of interest upon a loan or in the repayment of principal, shall be promptly reported by the Accounts Officer, to the authority which sanctioned the loan.

Scrutiny of the records revealed that a sum of Rs.15210 crore was given to DDA, MCD, DTC, DMRC and MRTS as a loan during the year indicated against each in the below table. However, no recovery either principal or interest has been made from the departments even after lapse of so many years till 31.03.2017. This indicates that no sincere effort was taken by the PAO to bring the defaults in repayment of loan and interest to the notice of the sanctioning authorities.

S.No.	Year of loan	Name of Department whom loan was paid	Amount of loan paid	Interest (up to year 2016-17)	Total amount outstanding (Rs. In lakh)
1.	1980-81	DDA (Animal Husbandry)	225.00	989	1214.00
2.	2006-07	MCD (Rural Development)	26152.22	47007	73159.22
3.	1998-97 To 2010-11	Delhi Transport Corporation	1167614.00	1381428	2549042.00
			225549.00	-	225549.00
	2006-07	DMRC	101451.00	-	101451.00
	2006-07	MRTS	1520991.22	-	2950415.22
		Total			

Necessary steps may be taken at PAO level with the concerned departments in adjustment of the huge amount of loan and interest pending.

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As per CCS LTC Rule 15(vi) when an advance is drawn by a Govt. Servant, the claim for the reimbursement of expenditure incurred on journey shall be submitted within one month of completion of return journey. However, during the scrutiny of records it came to notice that adjustment bills of LTC advances have not been submitted till date audit (Dec.-2017). Details of bills pending for adjustment is given in the below table.

List of unadjusted LTC Advance Bills:-

Sl. No.	Bill No. /Token No.	Name of Officer/Official	Amount of Advance	Date of Approval
1.	LTC-03	Sh.Sudheesh N.G. PAO	157891	15.04.2014
2.	LTC-73	Sh.Rohtash Kumar	115807	22.04.2014
3.	LTC-39	Sh.Rajeev Kumar,LDC	66000	05.05.2014
4.	LTC-71	Smt. Reena Saini	66100	09.05.2014
5.	LTC-32	Sh.Arvind Kumar, CI	66180	--
6.	LTC-35	Sh.Rajeshwar Prasad,CI	66180	--
7.	LTC-37	Sh. Naman Bhatia,CI	66180	03.05.2014
8.	LTC-39	Sh.Yahsveer Singh,CI	66180	03.05.2014
9.	LTC-120	Sh.Rohtash Kumar	115807	13.05.2014
10.	LTC-156	Sh.Gulshan	77616	27.06.2014
11.	LTC-403	Sh.Manish Garg	84627	08.07.2014
12.	LTC-208	Dr.Pawan Kumar	75119	17.01.2015
13.	LTC-12511	Dr.Ajay Kumar Gupta	99670	02.10.2014
14.	15281	Sh.Rajendra Prasad	84025	07.11.2014
15.	16259	Sh.K.K.Aggarwal	63157	18.11.2014
16.	17928	Dr. Narender Singh	124587	04.12.2014
17.	17929	Sh.Bharat Bhushan	96570	04.12.2014
18.	17805	Sh.Arun Kumar	78893	08.12.2014
19.	18536	Sh.Rajender Dhar	125000	17.12.2014
20.	446	Smt.Jyoti Sachdeva	97000	24.04.2014
21.	24646	Smt.Savita	95396	07.04.2014
22.	2522	BJRM	66175	28.05.2014
23.	3255	Sh.Ramji Gupta	69955	28.07.2014
24.	2996	Smt.Neetasag	97034	08.07.2015
25.	4223	Sh.Jaswant Yadav	66672	17.06.2015
26.	9057	Sh.Naresh Kumar	153274	08.04.2016
27.	10100	Sh.Dinesh Kumar	102182	01.09.2016
28.	10572	BJRM	154500	05.09.2015
29.	12870	Sh.Pawan Kr. Srivastav	96000	09.10.2015
30.	19073	Sh.Salam Zeliang	119199	21.12.2015
31.	18567	Sh.Tanna Tanwar	146697	16.12.2015
32.	19290	Sh.Chand Singh	92350	---
33.	20675	Sh.V.P.Rao	54000	21.01.2016
			107248	09.03.2016

170 dt 27/
169 dt 27/a
171 dt 27/
172 dt 27

35.	25746	Dr.Rajesh Prashad	73624	19.03.2016
36.	26850	Sh.Gopal Babu	109745	29.03.2016
37.	22851	Sh.Mahesh Chand	138892	29.03.2016
38.	2283	Sh.Rajesh Driver	66000	12.08.2016
39.	2115	Smt.Jyoti Arora	88000	11.05.2016
40.	2108	Sh.Ram Babu	49700	05.07.2016
41.	8757	Sh.M.L.Batra	98000	09.08.2016
42.	8758	Smt.Yaswanti	189000	09.08.2016
43.	8760	Smt.Kamla Devi	67000	09.08.2016
44.	8761	Smt.Reeta Bajaj	100000	09.08.2016
45.	12971	Sh.Rakesh Pratap	92000	06.10.2016
46.	12531	Sh.Hemant Kumar	94000	04.10.2016
47.	15487	Sh.Ombir Singh	50116	04.11.2016
48.	16106	Sh.Sanjay Kr. Gupta	128102	15.11.2016
49.	17763	Sh.Rajesh Kapoor	108666	24.11.2016
50.	18422	Sh.R.P.Madiratta	54876	14.12.2016 -
51.	18915	Dr.Laxman Dass	90000	19.12.2016 = 861 dt 14/3/17
52.	19847	Dr.H.C.Dondatia	90000	27.12.2016 - 860 dt 14/3/17
53.	21521	Sh.Niraj Kumar	121000	18.01.2017
54.	22539	Sh.Suresh Kumar	131508	02.02.2017
55.	22541	Sh.Prem Singh	125658	02.02.2017
56.	22447	Sh.Om Prakash Verma	128000	02.02.2017
57.	24946	Dr.Ubed Ahmed Khan	197000	01.03.2017 - 137 dt 05/06/17
58.	25248	Sh.Sukhdev Singh	121320	03.03.2017
59.	27523	Sh.Rajender Rekhari	98000	02.03.2017
60.	27534	Sh.Jagroop Singh Dahiya	65000	02.03.2017
61.	27545	Sh.Parveen Kumar	125000	02.03.2017
62.	27546	Sh.Pankaj Singh	92000	02.03.2017
63.	27547	Sh.Manoj Kr.Bhardwaj	126000	23.03.2017
64.	27542	Sh.Sandeep	125000	23.03.2017
65.	97	BJRM Anita	80100	10.05.2016
66.	145	Sh.Poorhima Kang	65504	03.06.2016
67.	124	OHB-II Azad Singh Driver	125319	05.08.2016
68.	413	DCBHospitalPawankumar	73096	17.10.2016
69.	608	SRHC Manjeet Rana	128394	02.01.2017 - 222 - 1378
70.	237	C.V.Raman	111355	04.01.2017
71.	755	BJRM Sangeeta	93690	09.01.2012 - 115 dt 21/5/18
72.	616	DCB Hospital Ruchi Yadav	61430	11.01.2017
73.	72	BJRM Shachi Choudhary	124920	03.02.2017 - 77 - 27/4/18
74.	836	SRCH Sunita	137292	18.03.2017
75.	834	SRCH Sangeeta	125910	18.03.2017 - 323 - 7/8/18
76.	562	DIP Manoj Kumar	66762	31.03.2017 84 dt 14/6/17
77.	563	DIP Anil Kumar	66762	31.03.2017 86 dt 14/6/17
			7707012	

Necessary steps may be taken at PAO level with the concerned departments for the settlement of long outstanding medical advances.

Sub: Irregular payment observed in LTC Claims amounting to Rs.22,700/-

(Audit Memo No. 11 Dated: 22-12-2017)

Test check of record of LTC claim reimbursed in the office PAO-XI, revealed that irregular payment have been made to the officers /officials working in the Department.

(1) Excess payment made

The office has made excess payment in respect of following cases:-

S.No.	Name of officer/official & Dsg.	Amount admissible	Amt of LTC paid	Excess amt to be recovered	Remarks
1.	Sh. P. S. Rao, PAO	81156	88056	6900	<p>The officer had claimed Rs.17,000/- for four persons for travelling Bagdogra to Yumthang and back for full taxi. However the entitlement comes to Rs.7340/- which is worked out for four persons given as under:-</p> <p>Bagdogra to Gangtok & back from Gangtok to Bagdogra = Rs.2300/- (one side)x2=4600</p> <p>From Gangtok to Yumthang & back from Gangtok to Yumthang= Rs.5500/- Total amount admissible Rs.10100/- only.</p> <p>Bill No. 53 dated 23/09/2014</p> <p>Block year 2012-13 (extended)</p> <p>New Delhi to Yumthang Valley</p> <p>Notification issued vide no. GOS/MVD/2010-11/49/Adm./0013/08 dated 30-04-2015 issued from the office of Secretary state Transport authority, Sikkim.</p>
2	Sh. Tilak Raj, Junior Accountant	49408	57308	7900	<p>The official had claimed Rs.18,000/- for two persons for travelling Bagdogra to Yumthang and back for full taxi. However the entitlement comes to Rs.10100/-</p>

					<p>which is worked out for two persons given as under:- Bagdogra to Gangtok & back from Gangtok to Bagdogra = Rs.2300/- (one side)x2=4600 From Gangtok to Yumthang & back from Gangtok to Yumthang- Rs.5500/- Total amount admissible Rs.10100/- only Bill No.91 dated 25/01/2016 Block year 2014-17 (extended) New Delhi to Yumthang Valley</p>
3.	Ms. Manju Dua Senior Accountant	52588	60488	7900	<p>The official had claimed Rs.18,000/- for two persons for travelling Bagdogra to Yumthang and back for full taxi. However the entitlement comes to Rs.10100/- which is worked out for two persons given as under:- Bagdogra to Gangtok & back from Gangtok to Bagdogra = Rs.2300/- (one side)x2=4600 From Gangtok to Yumthang & back from Gangtok to Yumthang- Rs.5500/- Total amount admissible Rs.10100/- only . Bill No.90 dated 25/01/2016 Block year 2014-17 (extended) New Delhi to Yumthang Valley Notification issued vide no. GOS/MVD/2010-11/49/Adm./0013/08 dated 30-04-2015 issued from the office of Secretary state Transport authority, Sikkim. Apart from above train fare will be restricted to Rs.39308/- instead to</p>

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					Rs.42488/- which is worked out as under;-	
					Delhi to HWH	=
					Rs.2090	
					HWH to Delhi	=
					2090/-	
					HWH to Bagdogra	=
					Rs.7737/-	
					Bagdogra to HWH	=
					<u>Rs.7737/-</u>	
				Total	22700	

Recovery of Rs 22,700/- may be effected from the concerned officers/official after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

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TAN-1

Subject:- Improper maintenance of Pay Bill Registers.

Audit Memo. No. 2

Dated: 19-12-2017

During the test check of the PBRs maintained by the Pay & Accounts Officer – XI, Old Sectt., Delhi for the Audit period 2012-17 the following irregularities have been noticed:-

1. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR which has not been found completely filled in any of the PBR's. Apart from, the name and other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment No., PAN No., Govt. Accommodation etc. were also not found completely filled in.
2. 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.
3. The details of pay bills have been entered in the PBR but countersignature of DDO has not been found in terms of correctness of figures filled in.
- 4.. 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.
5. GAR -18 is not filled in the PBR.

Necessary steps may be taken at PAO level to remove the irregularities and Compliance may be shown to next audit

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(A) Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants and non verification of Service from concerned PAO.

On perusal of Service Book of the staff of Pay & Accounts Officer – XI, Old Sectt., Delhi for the Audit period 2012-17, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated 10/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably be made so as to enable the Pay & Accounts Office to mention the details of Aadhaar number in Pension Payment Orders.

(B) Improper maintenance of S/Books:

During the test check of Service Books, the following shortcomings have been observed:

(1) Service Book to be shown to the official every year

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) Re-attestation of Bio-data:

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But this has not been followed in most of the cases.

(3) Home Town

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But this has not been followed in most of the cases.

(C) Verification and communication of qualifying service after 25 years of service or 5 years before retirement :

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 25 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The sa

(14) 31

certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of Staff whose retirement is within 5 years and Details of Staff who have completed 25 years of service

S. NO.	NAME OF THE Officials (S/Sh/Smt.....)	DESIGNATION	DOB	DATE OF APPOINTMENT	DATE OF RETIREMENT
1.	Smt. Rajni Verma	AAO	15-8-1969	20.05.1992	31-08-2029
2.	Sh. Upender Singh	UDC	01.08.1958	05.01.1988	31-07-2018

Necessary steps may be taken at PAO level to remove the irregularities and compliance may be shown to next audit

TAN NO. 3

Sub: Maintenance of CAM-11 and CAM-15.

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(Audit Memo No. 12 Dated 26-12-2017)

As per Civil Accounts Manual, the Accounts Officer's Check Register" will be maintained personally by the Pay & Accounts Officer, showing the total of daily issue and encashment of cheques and the balance of unpaid cheques at the end of each month. This should be compared with the total of the cheques outstanding as per the list of outstanding cheques, and the balance at the end of each month independently tallied with the amount outstanding under the suspense head "PAO-Cheques.

During the course of audit of PAO- XI GNCT of Delhi, it has been noticed that CAM-15 i.e. PAO's Check Register is not being maintained in proper manner.

Further as per the Banking Business, the focal point bank/accredited bank has to honour all the legitimate and valid cheques issued by the Pay & Accounts Officer and according to the Civil Accounts Manual, the accredited bank will send daily the Payment scroll to the PAO. On receipt of the copies of the Main scroll and supporting documents, the PAO will verify – that the payment shown in the scroll and on the cheque tallies with the amount passed for payment on the related voucher and the entry in the Register of Cheques Delivered (CAM-11). The entry in the Register of Cheques Delivered will be simultaneously ticked off and the date of encashment noted in it.

Necessary steps may be taken at PAO level to remove the irregularities and compliance may be shown to next audit.

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Sub. : Improper maintenance of Stock Registers

(Audit Memo No.13 Dated: 26-12-2017)


1. Improper maintenance of stock registers as required under GFR -41

Under Rule 190 of GFR, the Officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances. But scrutiny of under mentioned stock registers revealed that registers have not been maintained in the proper format as required in GFR-41, in the absence of which actual opening and closing balances could be worked out.

2. Non Physical verification of stock registers

Rule 192 of GFR, Physical Verification of all consumable and Non-Consumable items should be made at least once a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any shall be promptly investigated and brought to account. But scrutiny of under-mentioned stock registers revealed that no physical verification has been carried out during the audit period.

Necessary remedial measures may be taken at PAO level to remove the above irregularities and restore the balance of the above items in the respective stock registers


(DEEPAK KUMAR SHARMA)
INSPECTING AUDIT OFFICER
AUDIT PARTY IX

Un-adjusted Medical Advance amounting to Rs.76,58,799/- lying pending.

Audit Memo No.06 dated.: 20-12-2017

As per Medical Attendance Rules- Recoveries of the medical advances or of the balance amount after the medical claims have been adjusted, should start from the pay bill for the month in which he/she draws duty pay and / or leave salary on average pay, after treatment is over. Whereas during the test check of Medical Advance Register it has come into the notice of audit that Medical Advance have been drawn by the officer/official of various DDO's attached with PAO-11, GNCT of Delhi has not submitted by the PAO so far. Detail is as under:-

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S.No.	DDO No./Department	Token No.	Date of Adv.	Amount
1	Sanjeev CHB	19497	08/01/2013	72972
2	DES	19620	09/01/2013	275625
3	Vinod BJRM	20355	21/01/2013	17388
4	Transport	21512	25/02/2013	54000
5	K.K. Family Welfare Sharma	8756	21/08/2013	50220
6	Yojada Labour Deptt. Colis r r	21107	12/02/2014	393873
7	ICDS	26310	03/03/2014	2250000
8	Vinod BJRM	2358	15/05/2014	216000
9	Aruna Aasaf Ali Hosp.	8461	09/08/2014	495023
10	A.H.Sh. Surinder Singh	9813	01/09/2014	576360
11	Meenu CDMO North	11436	18/09/2014	549000
12	Transport	5968	03/07/2015	482400
13	Radhika DCDH	7519	22/07/2015	344700
14	Aruna Aasaf Ali Hosp.	8069	04/08/2015	135982
15	DIP	21242	21/01/2016	130885
16	BEGAR HOME- II	3256	20/05/2016	405000
17	ICDS	4076	07/06/2016	720000
18	TPT ICDS	5183	07/06/2016	191000
19	GPF ICDS	11836	20/09/2016	298371
Total				7658799

27 dt 19/7/13
mc-457 dt 5/3/13
-599 30/7/13
-99 dt 12/15
-825 dt 28/11/14
819 dt 14/2/15
128 dt 14/5/15
Treatment Family 1446 dt 28/3/16
69 dt 11/5/16
-137 -1480 9/8/16. Back
82 dt 16/3/18
95 dt 18/7

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Necessary steps may be taken at PAO level with the concerned departments for the settlement of long outstanding medical advances.

Non-adjustment of LTC advances to the tune of Rs.7707012/-

Audit Memo No. 10 Dated: 22-12-2017

As per CCS LTC Rule 15(vi) when an advance is drawn by a Govt. Servant, the claim for the reimbursement of expenditure incurred on journey shall be submitted within one month of completion of return journey. However, during the scrutiny of records it came to notice that adjustment bills of LTC advances have not been submitted till date audit (Dec.-2017). Details of bills pending for adjustment is given in the below table.

List of unadjusted LTC Advance Bills:-

Sl. No.	Bill No. /Token No.	Name of Officer/Official	Amount of Advance	Date of Approval
1.	LTC-03	Sh.Sudheesh N.G. PAO	157891	15.04.2014
2.	LTC-73	Sh.Rohtash Kumar	115807	22.04.2014
3.	LTC-39	Sh.Rajeev Kumar,LDC	66000	05.05.2014
4.	LTC-71	Smt. Reena Saini	66100	09.05.2014
5.	LTC-32	Sh.Arvind Kumar, CI	66180	--
6.	LTC-35	Sh.Rajeshwar Prasad,CI	66180	--
7.	LTC-37	Sh. Naman Bhatia,CI	66180	03.05.2014
8.	LTC-39	Sh.Yahsveer Singh,CI	66180	03.05.2014
9.	LTC-120	Sh.Rohtash Kumar	115807	13.05.2014
10.	LTC-156	Sh.Gulshan	77616	27.06.2014
11.	LTC-403	Sh.Manish Garg	84627	08.07.2014
12.	LTC-208	Dr.Pawan Kumar	75119	17.01.2015
13.	LTC-12511	Dr.Ajay Kumar Gupta	99670	02.10.2014
14.		Sh.Rajendra Prasad	84025	07.11.2014
15.	15281			
		Sh.K.K.Aggarwal	63157	18.11.2014
16.	16259			
		Dr. Narender Singh	124587	04.12.2014
17.	17928			
		Sh.Bharat Bhushan	96570	04.12.2014
18.	17929			
		Sh.Arun Kumar	78893	08.12.2014
19.	17805			
		Sh.Rajender Dhar	125000	17.12.2014
20.	18536			
21.	446	Smt.Jyoti Sachdeva	97000	24.04.2014
22.	24646	Smt.Savita	95396	07.04.2014
23.	2522	BJRM	66175	28.05.2014
24.	3255	Sh.Ramji Gupta	69955	28.07.2014
25.	2996	Smt.Neetasag	97034	08.07.2015
26.	4223	Sh.Jaswant Yadav	66672	17.06.2015
27.	9057	Sh.Naresh Kumar	153274	08.04.2016
28.	10100	Sh.Dinesh Kumar	102182	01.09.2016
29.	10572	BJRM	154500	05.09.2015
30.	12870	Sh.Pawan Kr. Srivastav	96000	09.10.2015
31.	19073	Sh.Salam Zeliang	119199	21.12.2015
32.	18567	Sh.Tanna Tanwar	146697	16.12.2015
33.	19290	Sh.Chand Singh	92350	---
	20675	Sh.V.P.Rao	54000	21.01.2016
			107248	09.03.2016

170 dt 27/11/17
169 dt 27/11/17
171 dt 27/11/17
172 dt 27/11/17

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36	25746	Dr.Rajesh Prashad	73624	19.03.2016
36	26850	Sh.Gopal Babu	109745	29.03.2016
37	22851	Sh.Mahesh Chand	138892	29.03.2016
38	2283	Sh.Rajesh Driver	66000	12.08.2016
39	2115	Smt.Jyoti Arora	88000	11.05.2016
40	2108	Sh.Ram Babu	49700	05.07.2016
41	8757	Sh.M.L.Batra	98000	09.08.2016
42	8758	Smt.Yaswanti	189000	09.08.2016
43	8760	Smt.Kamla Devi	67000	09.08.2016
44	8761	Smt.Reeta Bajaj	100000	09.08.2016
45	12971	Sh.Rakesh Pratap	92000	06.10.2016
46	12531	Sh.Hemant Kumar	94000	04.10.2016
47	15487	Sh.Ombir Singh	50116	04.11.2016
48	16106	Sh.Sanjay Kr. Gupta	128102	15.11.2016
49	17763	Sh.Rajesh Kapoor	108666	24.11.2016
50	18422	Sh.R.P.Madiratta	54876	14.12.2016
51	18915	Dr.Laxman Dass	90000	19.12.2016
52	19847	Dr.H.C.Dondatia	90000	27.12.2016
53	21521	Sh.Niraj Kumar	121000	18.01.2017
54	22539	Sh.Suresh Kumar	131508	02.02.2017
55	22541	Sh.Prem Singh	125658	02.02.2017
56	22447	Sh.Om Prakash Verma	128000	02.02.2017
57	24946	Dr.Ubed Ahmed Khan	197000	01.03.2017
58	25248	Sh.Sukhdev Singh	121320	03.03.2017
59	27523	Sh.Rajender Rekhari	98000	02.03.2017
60	27534	Sh.Jagroop Singh Dahiya	65000	02.03.2017
61	27545	Sh.Parveen Kumar	125000	02.03.2017
62	27546	Sh.Pankaj Singh	92000	02.03.2017
63	27547	Sh.Manoj Kr.Bhardwaj	126000	23.03.2017
64	27542	Sh.Sandeep	125000	23.03.2017
65	97	BJRM Anita	80100	10.05.2016
66	145	Sh.Poorhima Kang	65504	03.06.2016
67	124	OHB-II Azad Singh Driver	125319	05.08.2016
68	413	DCBHospitalPawanKumar	73096	17.10.2016
69	608	SRHC Manjeet Rana	128394	02.01.2017
70	237	C.V.Raman	111355	04.01.2017
71	755	BJRM Sangeeta	93690	09.01.2012
72	616	DCB Hospital Ruchi Yadav	61430	11.01.2017
73	72	BJRM Shachi Choudhary	124920	03.02.2017
74	836	SRCH Sunita	137292	18.03.2017
75	834	SRCH Sangeeta	125910	18.03.2017
76	562	DIP Manoj Kumar	66762	31.03.2017
77	563	DIP Anil Kumar	66762	31.03.2017
			7707012	

Necessary steps may be taken at PAO level with the concerned departments for the settlement of long outstanding medical advances.

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PART-II
Current Audit Report (2017-20)

Para-01

Audit Memo No. 08

Dated: 16/12/2020

Sub: Non adjustment of AC Bills amounting to Rs 1304170937/-

As per GFR, the head of office may sanction advances for purchase of goods or services or any other special purpose needed for the management of the office. The adjustment bill, along with balance if any, shall be submitted by the office within 15 days of drawl of the advance.

During the test audit PAO-11, it was observed that large number of contingent advances were issued to the different attached DDOs for various purpose as per GFR, but the adjustment of these advances were not made as per the provision of GFR, resulted in non-adjustment of a huge contingent advances to the tune of Rs.1,30,41,70,937/- as per the list enclosed.:

Reasons for non adjustment of advances to the tune of Rs. 1,30,41,70,937/- may be intimated to audit. It is suggested that sincere efforts may be made in this regard to adjust the pending bills under intimation to audit.

STATEMENT OF OUTSTANDING AC BILLS AS ON 16/12/2020

Deptt name	TOTAL
TRANSPORT DEPTT	1200132026
AAAGH	8518548
DES	9649346
DIP	5725945
LAB DEPTT	14342046
HCGBS.	113835
ASC	865000
DOV	3399551
ARCHEOLOGY	24381597
OBH-2	304333
BH-1	2010170
RD	825418
ANIMAL HUSBANDRY	2284498
FISHERIES	144691
BJRMH	6313681
DTE OF AGRI MKTG	638792
CHB-1	260260

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CDMO NORTH	1107212
DISTT NW, WDC	9791264
DCE	4442963
DEVELOPMENT	428104
PLACE OF SAFETY	68725
HLTB	146000
SRHCH	458967
ICDS NABI KARIM	0
CHB-II	131380
HEALTH & F W	2576941
RCL	300000
GSBB	162000
DEEP CHAND B H	382598
C.V.RAMAN	3337606
JAG PRAVESH HOPSITAL	801333
ST. OF GSBB(055079)	0
Chief Probation Office	126107
TOTAL	1304170937

Efforts should be made by the PAO for adjustment of above AC bills from the concerned Departments and intimated to the Audit after settlement of such advances.

Para-02

Audit Memo No. 09

Dated: 08/12/2020

Sub. LTC Advance lying unadjusted amounting to Rs. 24,22,836/-

During the test check of LTC Advance register it comes into the notice that LTC Advance have been drawn by the officer/official of various DDO's attached with PAO-11, GNCT of Delhi.

As per CCS LTC Rule 15(vi), when an advance has been drawn by any Govt. Servant the claim for reimbursement of expenditure incurred on journey shall be submitted within one month of completion of return journey, but during the test check of auditable record, it comes into the notice that adjustment bills of LTC Advances drawn by the DDO's attached with PAO-11, has not submitted LTC Adjustment Bills. *Detail of some of the advances is as under:-

S.NO.	T.NO	NAME	B.NO.	DATE	DEPTT.	AMT
1	1829	ARUN KR. PASWAN	53	03/05/2017	BJRM	8127/-

v. p. k. paswan

2	20396	SATISH KUMAR	185	26/12/2017	HCGBS	207900/-
3	23437	JITENDER KUMAR	278	07/02/2018	DEV HQ	148590/-
4		CHANDRASHEKHRA	514	16/03/2018	CDMO	38300
5	3283	DR. MUKESH BHUDWAJ	149	18/05/2018	CDMO	40000
6	4077	SANJAY KUMAR	132	24/05/2018	DIP	29916
7	4336	DR. BOBEWAR KANWAR	175	06/06/2018	AAA	136274
8	5452	SANDEEP KUMAR KHATRI	213	13/06/2018	CDMO	157000
9		ANIL KUMAR TYAGI	240	19/06/2018	AAA	72079
10	5580	RAVIR SINGH	34	06/07/2018	PLACE OF SAFETY	88121/-
11	8626	YOGINDER KR. GUPTA	135	24/07/2018	DES	64000
12		DHARMENDER SINGH	519	07/08/2018	LABOUR	15480
13		SUSHIL DUTT	202	08/08/2018	FAMILY WELFARE	9000
14	9831	HANS RAJ	529	09/08/2018	LABOUR	42000
15	11467	AMIT KUMAR SHARMA	409	27/08/2018	JPCH	54360/-
16	12540	CHANDRE KR. SHARMA	456	19/09/2018	JPCH	3950/-
17	14360	SANJEEV KAMAL	550	06/10/2018	CDMO	164000
18	14854	MARIMUTHU	193	11/10/2018	GPF CELL	28922
19	15208	SHASHIKANTE	565	18/10/2018	CDMO	44000
20		MANJU BALA	324	14/11/2018	DES	26100
21	18781	DEEPSHIKA GUPTA	639	06/12/2018	DCBH	80998/-
22	18784	SALAMZELING	654	06/12/2018	DCBH	147287/-
23	19028	KANHIYALAL GUPTA	797	06/12/2018	LABOUR	13500/-
24	27599	DR.TUSHAR SOOD	928	18/03/2019	ANIMAL	48640
25	20353	MANMOHAN SINGH	2351	23/03/2019	TPT	18054/-
26	4635	RAHUL KUMAR	10	24/05/2019	SOIL	80388
27	6324	SHASHI KANT	209	24/06/2019	AAA	66641
28	11964	SUJEET KR. CHAURASIYA	332	12/08/2019	CDMO	46000
29	10811	REENA	374	26/08/2019	AAA	275027
30	14462	TARUN KR. RAVI	659	10/10/2019	BJRM	72000/-
31	16839	DR. BHOOP SINGH	603	07/11/2019	ANIMAL	41688
32	16838	RATAN LAL	605	07/11/2019	ANIMAL	83376
33	17262	CHANDERESH	310	11/11/2019	DOV	50198
34	18739	SANJEEV KAMAL	452	21/11/2019	CDMO	44500
35	19053	JAI KANWAR	486	04/12/2019	CDMO	151000
36	19191	GOVIND PANDAY	124	05/12/2019	PAO-9	4000
37	19548	ASHOK KR. AGGARWAL	143	10/12/2019	AGR.CUL	142304
38	25839	ANAND BALLASH	449	26/02/2020	DOV	119275
39	25838	ARUN KUMAR	451	26/02/2020	DOV	145858
40	13425	C.UDAY KUMAR	184	17/11/2020	DOV	256870

v. p. t. p. n.

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41	4063	MANOJ KUMAR	225		JPCH	34906/-
42	4070	ARUN SINGH	210		JPCH	77367/-
TOTAL						24,22,836/-

Efforts should be made by the PAO for adjustment of above LTC advances from the concerned Departments and intimated to the Audit after settlement of such advances.

Para-03

Audit Memo No. 07

Dated: 16/12/2020

Sub: Medical Advance lying unadjusted amounting of Rs 39,74,781/-

As per medical Attendance Rule, when an advance has been drawn by any Govt. Servant the claim for reimbursement of expenditure incurred on medicines shall be submitted within one month of discharge from the Hospital.

However, during the test check of Medical Advance Register of concerned DDOs it came to the notice that Medical Advance have been drawn by the officers / officials of various DDOs attached with PAO-11 but adjustment bills of Medical Advances have not been submitted. Details of some of the medical advances lying unadjusted are as under:

S.No.	Bill No.	Date	NAME	Deptt. Name	Advance Amt
1	373	17/06/2016	Shruddin	TPT	191000
2	127	16/09/2016	DHIRAJ KUMAR	GPF CELL	298371
3	588	12/12/2017	KIRAN CHOPRA	DCBH	174843
4	737	02/01/2018	KAMAL KISHORE	BJRM	26032
5	782	18/01/2018	MANOJ KUMAR	BJRM	43920
6	63	24/03/2018	CHANCHAL SATIJA	ICDS JAMA MASJID	239697
7	55	24/03/2018	CHANCHAL SATIJA	ICDS JAMA MASJID	356587
8	335	03/08/2018	MAMTA BISWAS	AAAH	337834
9	1860	26/10/2018	SHEODAN SINGH	TPT	400000
10	52	01/05/2019	KISHAN LAL	CDMO	300154
11	2968	11/04/2019	SATYA PAL SINGH	TPT	18570
12	509	21/10/2019	CHANDAN SINGH	AAAH	486231
13	611	13/12/2019	DR. SAURABH SHARMA	AAAH	427802
14	234	31/10/2019	SUNITA MEHTA	DEV	169740
15	806	19/03/2020	NARINDER KUMAR VERMA	DCBH	504000
TOTAL					39,74,781

Efforts should be made by PAO for adjustment of above Medical advances from the concerned Departments and intimated to the Audit after settlement of such advances.

Y. J. K. P. S.

Para-04

Audit Memo No. 11

Dated: 17/12/2020

Sub: Cheques lying un-cleared.

As per PAO Compact system for the audit period 2017-18 to 2019-20, cheques were lying un-cleared details of which are given below :-

Financial year	No. of Cheques lying un-cleared
2017-18	774
2018-19	28
2019-20	52
TOTAL	854

Efforts should be made by PAO for adjustment of Cheques lying un-cleared above from the concerned Departments and intimated to the Audit after settlement of such clearance.

Para-05

Audit Memo No. 10

Dated: 16/12/2020

SUB: Non-recovery of loan & Interest amounting to Rs. 42,747/- (approx) Crore during the financial years 2017-2020

As pr Rule 220(viii) of GFR 2005, in order to avoid any default in the payment of loan, the Principal Accounts Officers or Pay and Accounts Officers who maintain the detailed accounts of loans, should issue notices in Form GFR-36 to the principal and / or interest thereon.

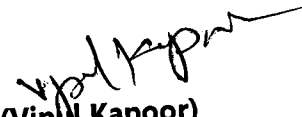
Further, Rule 228(2) of GFR 2005 provides that any default in the payment of interest upon a loan or in the repayment of principal, shall be properly reported by the Accounts Officer, to the authority which sanctioned the loan.

Scrutiny of the records revealed that a sum of Rs. **42,747/- (approx)** Crore was given to DDA, MCD, DTC, DMRC and MRTS as a loan during the year indicated against each in the below table. However, no recovery either principal or interest has been made from the departments even after lapse of so many years, till date. This indicates that no sincere effort was taken by the PAO to bring the defaults in repayment of loan and interest to the notice of the sanctioning authorities.

V. P. K. K. K.

S. No.	Name of Department to whom Loan was paid	Amount of loan paid	Interest (up to 16/12/20)	Total Amounting outstanding (Rs. in lakh)
1.	DTC	10,48,552.86	32,24,826.98	42,73,379.84
2.	ANIMAL HUSBANDARY (DDA)	225	1,071.90	1,296.90
			TOTAL	42,74,676.74

Efforts should be made by PAO, for adjustment of recovery of above Loans & Interest from the concerned Departments and intimated to the Audit after settlement of such recovery.


(Vipul Kapoor)
A.O/IAO
Party No.03

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PART-II

(TEST AUDIT NOTES)

Tan-01 :

Audit Memo No. 03

Dated: 12/12/2020

Sub: Accumulation of unserviceable stores.

During the test Audit of The Pay & Accounts Officer, PAO-11, Old Secretariat ,Delhi for the period of 2017-2020, the unserviceable stock register was asked . It has also been observed that some of the items are lying in the store from long time, with the passage of time, these items are losing their residual value.

PAO-11 is requested to initiate the necessary steps to dispose off the unserviceable items lying in the store as per the provisions of GFR and guidelines issued by the Govt. of NCT of Delhi. Needful may be done and shown to next audit party.

Tan-02 :

Audit Memo no 02 & 12
17/12/2020

Dated : 14/12/2020 &

Sub: Shortcomings in maintenance of Stock Registers.

During the test check of Stock Registers (Consumable and Non Consumable) of **Pay And Accounts Office-11, Old Secretariate, Delhi** for the audit period, following shortcomings have been noticed which needs to be rectified under intimation to audit:-

1. Rule 192 of General Financial Rules stipulates that physical verification of fixed assets and consumable goods/ materials should be undertaken at least once in a year and a certificate of certification along with the findings should be recorded in the stock register, but the same was not done. The physical verification of the goods/ material should be done at the earliest in terms of the Rules 192(3) of GFR, and the results recorded in the stock registers. In the absence of annual physical verification, the losses due to theft/mis-appropriation cannot be ruled out.
2. Paging Certificate not recorded in Consumable and Non Consumable Register. No alphabetical indexing of items has been maintained in Consumable Stock Register. No Index maintained in Non-Consumable Stock Register.
3. Signatures of In-charge / HOO not found at many places in token of verification of correctness of entries of Stocks.

Needful may be done and shown to next audit party.

V. [Signature]

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Tan-03 :

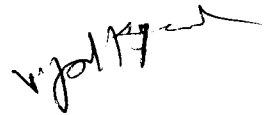
Audit Memo no 06

Dated : 15/12/2020

Sub: Non Individual Retirement Account PRANs of NPS subscribers.

During the test check of NPS Records, it has been observed that 122 cases of Non IRA are pending at district/unit level.

Reasons of the above may be elucidated and further department is advised to take necessary steps with DDOs for clearing of Non IRA PRAN under intimation to audit.



(Vipul Kapoor)
A.O./IAO
Party No.03