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

Sub: Audit Report of PAO-06, GNCT of Delhi, Tis Hazari New Delhi for the period 2017-2018 to 2018-19.

INTRODUCTION:

The I.A.R. on the accounts of PAO-06, GNCT of Delhi, Tis Hazari New Delhi for the year 2017-2018 to 2018-2019 has conducted by field Audit Party No.XXVIII, Comprising of Sh. Satish IAO/ Sr. AO, Sh. Ram Poojan AAO and Sh. Sandeep Kumar Jr. Assistant. The audit was conducted during 07 working days w.e.f. 28.08.2019 to 05.09.2019.

AIMS AND OBJECTIVES

PAO No-6 is working under the administrative control of the Principal Accounts Office. Govt of NCT of Delhi. The main function comprise of payment control including Pension Authorization, Long-Term Advances and completion of monthly accounts, Pre-check of bills, refund vouchers and maintained of broadsheet in respect of of 22 DDOs of various department functioning under Delhi Govt. which are attached to PAO-VI additionally, PAO-VI has assigned special work, suchas maintained of GPF ledgers , broadsheet and Long term advance of IAS/IPS/IFS officers of AGMUT cadre.

List of HOO /DDO

The following officers/officials have served as HOO/DDO

1. **List of HEAD OF OFFICE**

S.No.	Name of the officer	Designation	Period	
			From	to
1.	Sh. Rajesh Kapoor	PAO	21.09.2016	31.03.2019

2. **List of DDO**

S.No.	Name of the officer Sh.	Designation	Period	
			From	to
1.	K.N. Chandrasekharan	AAO	20.01.2017	31.07.2017
2.	Ram Sukh	AAO	01.08.2017	31.03.2019

3. **List of Cashier**

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S.No.	Name of the officer Sh.	Designation	Period	
			From	To
1.	Vijay Kumar Sharma	ASO	16.01.2017	31.03.2019

Budget allocation and Expenditure for the year 2017-18 to 2018-19

NON- PLAN			
Year	Budget Estimates	Progressive expenditure	Balance Budget
2017-18	13695101	13695101	NIL
2018-19	14218203	14218203	NIL

Statutory Audit:-Statutory audit PAO-06, GNCT of Delhi, Tis Hazari New Delhi, has been conducted by AG (Audit), Delhi upto 2009-2010.

Vacancy statement:-

S. No.	Name of Post	No. of Posts Sanctioned	Filled	Vacant
1.	AO	1	1	0
2.	AAO	5	4	1
3.	HC	4	3	1
4.	UDC	18	8	10
5.	LDC	3	3	0
6.	Daftari	1	0	1
7.	MTS/Peon	2	1	1
8.	Sweeper	1	0	1
Total		35	20	15

Maintenance of Records:-

The maintenance of records of PAO-06, GNCT of Delhi, Tis Hazari New Delhi was found satisfactory subject of observations made in Current audit report and in test audit note.

OLD AUDIT REPORT

There were 20 audit para's outstanding with recovery of Rs95288/-, the office has submitted reply of old paras in which 01 para fully settled and Para No.18,4,3 &4 taken as a fresh alongwith recovery Rs.95288/- and the remaining 15 paras alongwith recovery amounting to Rs.Nil/- have been incorporated with current audit report as part -1 (old audit report)

(A) DETAILS OF OLD PARAS SETTLED

S.No	Year upto	Total Para's	Para Settled	Para no. Of settled Paras	Outstanding Para's with para no.
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1	1977-1982	06	01	Para No.1(2011-17)	6,7,8,15&16
2	1996-1997	06	01	fully settled and	2,3,5,6&7
3	2010-2011	03	03	Para No.18,4,03&4	2,4&6
4	2011-2017	05	01	taken afresh .	2&5

(B) DETAILS OF OLD RECOVERY

S.No	Year Upto	Total Old Recovery	Amount recovered		Balance Recovery against paras (Amount in Rs.)
			Para No.	Amount	
1	2011-2017	95288	01	95288	Nil

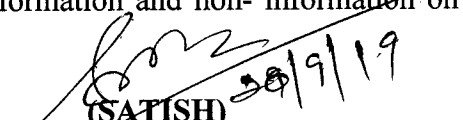
Current Audit Report

During the course of current audit, 10 audit memo's (including old paras) highlighting various irregularities/recovery to the tune of Rs. 9182 /- were issued. In which 05 memos fully and one memos partially settled along with recovery of Rs.7782/- on the spot. Remaining 06 audit memos along with balance recovery of Rs.1400/- included in current report comprising into 04 Audit paras and 01 TAN.

Details of Current Recovery (Audit Period 2017-18 to 2018-2019):-

Memo No/date	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
02/28.08.2019	7510	6110	1400
04/30.08.2019	1672	1672	Nil
Total	9182	7782	1400

The internal audit report has been prepared on the basis of information furnished and made available by **PAO-06, GNCT of Delhi, Tis Hazari New Delhi**. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and non- information on the part of auditee.


 (SATISH) 28/9/19
 LAO Audit party NO(XXVIII)

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

Verification Note on The Compliance of Old Inspection Reports on The Accounts of Pay and Accounts office PAO-06, GNCT of Delhi, Tis Hazari New Delhi. The outstanding objections pertaining to the old inspection reports on the accounts of were discussed with Head Office.

S.No	Para No.	Brief particulars of the objection	Explanation by the Deptt.	How settled
1	18(1977-1982)	List of outstanding cheques	Efforts are being made to settle the outstanding cheques	Settled and taken afresh <i>Page no.</i>
2	04(1996-97)	List of outstanding cheques	Efforts are being made to settle the outstanding cheques	Settled and taken afresh <i>Page no.</i>
3	01(2011-17)	Recovery of Rs.95288	The office has given written reply	On the basis of reply <i>P</i>
4	03(2011-17)	Outstanding advance/AC bills	Efforts are being made to settle the advances	Settled and taken afresh <i>Page no.</i>
5	04(2011-17)	Non release of gratuity	Efforts are being made to settle the non release of gratuity.	Settled and taken afresh <i>Page no.</i>

[Signature]
Assistant Accounts Officer

[Signature]
22/9/19
Sr. Accounts Officer/ IAO

GOVERNMENT OF NCT OF DELHI
DIRECTORATE OF AUDIT
PROFORMA - 'C'

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Name of office/unit	The PAO- VI, GNCT of Delhi, Tis Hazari, New Delhi.	
Non-cheque / cheque drawing DDO	Non -cheque drawing	
Period of Accounts (Audit)	2017-2018 to 2018-19	
Date of Inspection	28.08.2019 to 05.09.2019 (07 working days)	
S. No.	PARTICULARS	REMARKS
1	Obtained a list of records maintained by the office being inspected and audited. Commonly required to be maintained in each office is indicated in Annexure-1(b)	Yes
2	Scrutinize the system of drawing bills from the stage it originated till paid off during the selection period of check with reference to entries made in the various initial and subsidiary records as prescribed under the rules.	Scrutinized
3	Scrutinize the system of accounting of receipts from the stage it originated till credited to Government account with reference to the entries made in the various initial and subsidiary accounts records and also see that the receipts have not been utilized for payment.	Scrutinized
4	Cash Book (Applicable also for non-cheque DDOs) i. Examine the Cash Book to see whether it is written, verified, maintained and balance in accordance with the relevant provisions of the Receipt and Payment Rules, 1983. In addition it should be sent that:- (a) Cash Balance is physically verified by surprise periodical checks. (b) Cash-in-hand is prima-facie not more than the occasion demands. (c) There is no delay in remittance of cash/cheque/DD/dtc. to the bank (d) All amount received on account of Pay, TA and contingencies, etc. are entered on the payment side. Check the payment side with the payment vouchers and the contingent register.	Examined
	ii. Examine the system of receipt, custody and use of cheque-books and offer comments. Prepare a list of cheque-books received by the DDO for verification with the office of issue. Have the balance books-in-hand been verified by the DDO?	Examined
	iii. Similarly, examine the system of receipt, custody and use of the receipt book and offer comments. Prepare a list of Receipt Books for verification with the office of issue. Have the balance books-in-hand been verified by the DDO?	Examined
5	Bill for Pay & Allowances:- (i) Have the cheque been received as per Bill Register (Form TR-28A) from the PAO and taken into each book? Cases of delay in the receipt of cheque from the PAO should be looked into and commented.	N.A
	(ii) Have all the cheques issued by the PAO during the selected month (as per list received from the PAO) been ticked off with the Cash Book.	N.A.
	(iii) Salary vouchers (including bills for advance and all types of allowances, etc.) for the selected month have been closely scrutinized	Scrutinized

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	with reference to entitlements and acquaintance.	
	(iv) Are the rules regarding accounting of and disbursement of unpaid salaries strictly followed and register kept up to date and reviewed periodically by DDO.	Yes
	(v) Examine salary bills to see if there are variation in rates of pay from these shown in the Service Books.	Examined
	(vi) Examine the LPCs issued during the period of review to see that the rates of pay and allowances admissible and recoveries due are shown correctly.	Examined
	(vii) Is the staff employed covered with sanctioned strength? (Has the staff been employed for gainful purpose or there is scope of economy?)	Yes
6	Contingencies:- (i) Is the register of contingent expenditure maintained according to the provisions of CRs?	Yes
	(ii) Have the sub vouchers been cancelled after payment.	NA
	(iii) Is the expenditure covered by general/specific sanction?	Yes
	(iv) Are the rules regarding engagements of MR labour property followed?	NA
	(v) Have the certificate of quality and entry of Stock Register recorded on the vouchers? (Entries should be checked with the initial account records, i.e., Stock Register, Stationery Register, Consumable Registers and correctness verified, thereof).	Yes
7	Service Books and Leave Account:- (i) Review the service books and leave accounts to see that the entries therein are up-to-date; Calculation for leave-at-credit are correct, as per rules; and the annual verification certificates recorded in the service books. (A list of service books examined should be obtained and kept for records).	Examined
	(ii) Delays, if any, in the grant of annual increments should be pointed out and reasons ascertained from the Head-of-office.	No delay
	(iii) Has the pay fixation been correctly done? Cases of wrong pay fixation should be indicated with brief note the amount involved.	Examined
8	GPF account of Group-D:- Have the GPF account of Group-D employees been properly maintained? If no, what are the main defects (give references to para in IR)	NA
9	Overtime Allowances:- Has overtime been sanctioned by competent authority and allowed in accordance with the current rules and have all the subsidiary and initial records been maintained	NA
10	Stores and Stock:- (i) Are stock registers maintained for consumable and non-consumable stores and are the transactions posted as and when they occurred?	Not produced
	(ii) Check all the purchase vouchers and verify the purchase in these registers.	NA
	(iii) Check the supply orders with reference to quotations and comparative statements.	NA
	(iv) Are the issues made under proper authority?	NA

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	(v) Examine the physical verification report and ascertain if any shortage has been reported therein and if so, what action has been taken for its regularization?	NA
	(vi) It should be seen that there is no unnecessary accumulation of stock.	NA
11	Log Books:- (i) How many vehicles are there with the department? Check the logbooks and link the purchase of POL and other accessories with the relevant paid vouchers?	No vehicle
	(ii) Is the vehicle maintaining normal mileage every month?	NA
	(iii) Case of extra-ordinary repairs carried out should be investigated with reference to sanction of the competent authority. Register of maintenance of vehicle should also be seen.	NA
	(iv) Are there journeys shown as "unofficial"? so, what action has been taken to recover the amount from the officers concerned?	NA
12	Examination of Registers:- List of records commonly required to be maintained by each DDO has been indicated in Annexure-1(b). Examine these registers/records.	Examined
13	Cheque books of cheque drawing DDOs:- (i) Examine the record maintained for receipt, custody and use of cheque books received from PAOs	yes
	(ii) Has the DDO paid, bills only in respect of items for which he was authorized to do so?	Yes
	(iii) Has the weekly scrolls been received on due dates from the bank?	Yes
	(iv) Have the Bank Reconciliation Statements been prepared weekly, got checked and sent to PAO? Any serious differences should be brought to notice.	NA
	(v) Examine as to whether the list of payments along with paid vouchers have been sent to the PAO on due dates. Delay in sending should be pointed out.	NA
14	Income Tax Deductions:- Review cases to see that the Income Tax deducted-at-source is correct and in accordance with the latest Income Tax Rebates.	Checked
15	Special sanctions: - All Cases of sanctions issued by the office, e.g., MCA, Festival Advances, Special Pay, etc. should be examined to see that these have been granted in accordance with GFR and all necessary documents and formalities have been completed.	Checked
16	(i) See that a stock account of blank receipt books has been maintained check the balance and verify the stock-in-hand by actual counting with the shown in the stock book.	Checked
	(ii) See that all the officials who handle money and property have furnished securities.	NA
	(iii) See that annual store return has been prepared to shown how much capital is looked-up in the store.	NA
17	Furniture & other equipment, Machinery & Tools and Plant registers See that the balances of the articles of furniture and machinery have been	NA

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	checked annually by officer responsible for that and that the result of the verification has been noted against the article concerned.	
18	Liability Register:- It should be examined whether suitable action is taken to have the liabilities liquidation expeditiously.	NA
19	Loans:- Special care should be taken to examine that all amounts drawn are properly accounted for and that suitable record is kept to show that the loans have been given to the persons entitled to receive this and conform to the rules on the subject, it should be sent that the recoveries are effected regularly. In case of delay in repayment of loan it should be seen that the penal interest has been charged at the rate prescribed by government.	N/A
20	Register of watching the progress of expenditure:- Entries in this register should be checked with the cash books, stock registers, etc. to see that the register is being maintained properly. The allocation of the expenditure between recurring and non-recurring should be carefully checked.	Yes
21	The report may be called for to ascertain compliance to the objection raised efforts should be made to get the objection settled which relate to commissions/non-maintenance of records/over-payment of personal claims. Other irregularities which cannot be get right and still continuing may be take in the Inspection Report to be handed over to DDOs bringing out that it was pointed out by Internal Audit Party also	Yes

A.A.O.

Signature of Inspecting Audit Officer

(13)

**GOVT. OF NCT OF DELHI
DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETRETRAT
I.P.ESTATE, NEW DELHI-02
PROFORMA 'D'**

Form-II M-5

Allotment of duties during audit of the PAO-06,GNCT of Delhi, Tis Hazari New Delhi.

S. No.	Name & Designation	Duties allotted
1.	Sh. Satish IAO/AO	Service Books, Settlement of Old Paras Cash Book, PBR, Ac Bills and supervision of audit party.
2.	Sh.Rampoojan AAO	Income Tax, Contingent bill, tuition fees, LTC/Medical/HBA/MCA of DDOs, PBR, LTC bills Preparation of Report & other Misc-work AC.
3.	Sh. Sandeep Kumar Junior Assistant	Preparation of Report and Arranging KD's

Certified that the duties allotted to me as above have been duly discharged by me effectively.

- Certified that I have not worked in the currently audited unit in the past five years.

AAO (Inspection)

IAO/A.O

APPROVED COLLECTOR
1980-82 and 1996-97

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Details of cheques issued

- 1. A/C 1234567 for Rs. 12345/- issued in favour of Mr. A. B. Sharma.
- 2. A/C 1234567 for Rs. 175/- issued in favour of S. P. Singh.
- 3. A/C 1234567 for Rs. 10.51 for Rs. 100/- issued in favour of Mr. C. D. Sharma.
- 4. A/C 1234567 for Rs. 12345/- issued in favour of Mr. E. F. Sharma.

In future reference to the cheques proposed to be issued, the cheque may be issued in favour of the name of the account holder only.

(Signature)

For the Collector, District, ...

(a) ... as the stock ... this attached by the D.O. ... may please ...

(b) ... there may be a separate issued register with ... of receipt ...

...

...

...

83/ef
178
48
41
57

S.No. Sl. No. S. V. No. Date Particulars Rate Remarks

- 1. CS/118 Date. 5.2.51
S.V. No. 208 4000000
4000000 packets
11.50 On the vouchers
a certificate
shows that entry
made on page 30.1
but there was no
entry.
- 2. S.V. No. 208 4 Hooks
1.30 Certificate
shows entry made
on p-32
- 3. CS/21786, 17.2.51
S.V. 219 2 Books
6.50 Shows as entered
on page 24.
- 4. S.V. 210 10 meter wire
5.00 Entered only
5 meters on
page 25.

5. CS/21786, 19.2.51
S.V. 210 6 10 meter wire
6.00

6. CS/21786, 19.2.51
S.V. 210 6 10 meter wire
6.00

7. CS/21786, 17.2.51
S.V. No. 211 6 10 meter wire
6.00

It is requested that the above mentioned items should be carried out and other
similar items should be carried out and other items should be carried out with
reference to the accounts of the Government of India and other
concerns.

12/27
82/1
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Page No. 3

(Page No. 8 of 80-22)

Part 3. Register/Manual

... for the year 1976-77 ...
... for the year 1977-78 ...
... was lying in ... unclaimed amount.

... for the year 1976-77 ...
... of the ... was ...
... above ...
... in ... unclaimed year 1976-77 ...
... in one & a half ...

... of a particular ...
...
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Handwritten notes:
@ All the ...
...
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...
...

... check by any person other than the ...
... to ...
... any discrepancy ...
... delay in ...
... vital importa-
... a proper

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~~198~~

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12/1
Clock

Check on the entries made by the parties which they
 should also be made in the registers for the purpose of
 otherwise the very purpose of the introduction of this
 register is frustrated this register may please
 be introduced with immediate effect & compliance
 should be made.

(Ref. Para. No. 9 of 20-82)

Findings Financial Control Registers

- Following irregularities/omissions were noticed:
1. Scheme was budget oriented but found not to be.
 2. Progressive total of the expenditure was not being carried forward at the very end of each month. The total expenditure was not tallied.
 3. Even total expenditure was not calculated at the end of each month. It was stated that pro-charge section is picking up figures from the reconciliation section, an activity of R.C.R. is being ignored.
 4. R.C.R. was not being maintained in the proper form as stated in paragraph 10 of the Hand Book of Accounting instructions.
 5. Very late the registers were completed. It was noticed that entries to three pages were used and rest of the pages were left blank. R.C.R. of 1981-82 was not completed till 15/10/82. It was noted that R.C.R. was not completed till 5/10/82.

Para No. 4

(Ref. Para No 15 of 80-82)

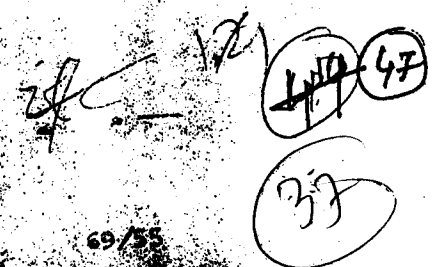
Para 30. Stationery Vouchers.

76/122 (45) (48) 38

A check sheet of contingent vouchers revealed the following discrepancies.

(a) In the following cases stationery articles were purchased for more than Rs. 10/- at one time, which is beyond the powers of Head of Office.

S.No.	Date	Sl. No.	Particulars	Amount
9	4/79	4-9	Stationery Articles	41/25
11	1/80	11-12	C. B. Register & Pass Books D.P.R. & Casque Delivery Register.	125/44
13	4/79	13	Stationery Articles	45/00
104	9/79	104-105	-----	50/20
137	3/80	137	D.P.R.	85/00
139	3/80	139	-----	85/00
14	15/8/80	14	D.P.R. Register	85/46
41	20/8/80	41	D.P.R. Register	77/04
121	1/9/80	121	Various Register	75/03
152	29/10/80	128-129	Kafund Register	30/-
		132-133	-----	30/- = 160/-
160	31/80	143-144	-----	30/-
174	1/10/80	156-157	-----	30/-
175	10/12/80	155-156	-----	30/-
197	6/1/81	181-183	-----	30/-



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184		Stationery Articles	69/55
221	5/2/61	Public Register	80/55
218	1/3/61		80/55
247	10/2/61		100/55
248	10/2/61		80/55
249	10/2/61		80/55
245	10/2/61		80/55
25	21/4/59		83/46
95	14/8/59		92/15
180	6/9/59		85/50
78	20/7/59		71/54
150	26/10/59		72/55
151	26/10/59		51/80
152	26/11/59		59/90
185	29/12/59		88/50
190	29/12/59		49/55
226	25/3/60		66/60

74/16
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All the contingent vouchers may please be reviewed & sanction of the competent authority may please be obtained to regularise all such purchases. The Medical may please be done & compliance shown to the next audit.

(b) In the following cases Rubber stamps were purchased for which head of the office is not competent. This irregularity may be regularised from the competent authority under intimation to audit.

188	9/79	91	Rubber Stamp	10/-
155	7/80	415	Stamp	25/-
11	7/4/80	7	Stamp	50/-
57	21/6/80	57	Stamp	1/25
88	7/8/81	88	Stamp	15/-

(c) 25 rubber stamps purchased on the 97/8/80. Purchases of 25 rubber stamps on the 97/8/80.

Total amount of stamps Rs. 100/-

In this regard it is observed that no tenders were invited for the purchase of stamps. The purchases were made under irregularities under which

questions were raised for irregular & irregularities may be regularised under the sanction of the competent authority under intimation to audit.

(d) The 100 stamps were purchased without calling the quotations. In the instances in which the tenders were not called for the irregularities may be regularised under the sanction of the competent authority under intimation to audit.

118
28

45
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202 27/3/80 195 Jute matting 602/20

41 22/5/80 34 One wall clock 267/30

(e) Sanction for the purchase of stationery was accorded for Rs 1000/- (S.No. 1007 1/80) where stationery was purchased for Rs. 1147/72. Revised sanction of the competent authority may please be obtained to regularise the expenditure & circumstances under which purchases were made more than sanctioned amount may please be intimated to audit.

(f) In the following conveyance bills, the mode of conveyance has not been recorded. In the absence of this vital information, how the bills were accepted by the authority & paid for full amount without checking for the justification needs elucidation.

- (1) 22, 5/79 215 3/15
- (11) 193, 13/5/80 1000/15
- (111) 224, 22/3/80 170 25/5
- 170 25/5
- 170 25/5

(g) In the conveyance bills for goods charges no supporting vouchers like receipts for the goods etc. were appended. It is requested that the point may be noted for future bills to ensure its compliance.

Para No 5

(Ref. Para No 2, of 80-82)

Para-4. O. B. Register.

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7/4

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A test check of the O.B. Register revealed the following irregularities.

(a) Monthly abstract had not been prepared, the needful may be done & shown to the next audit.

(b) Details of adjusted items had not been noted in the adjustment Register for reference.

Bill No. 56, 5/12/81, 879, 5/3/82, 392, 12/12/81, 338, 23/11/81.

This may be completed and shown to next audit. Requirement may also be noted for compliance in future so that no amount is allowed to be left outstanding for more than a reasonable limit & proper follow up could be taken.

(c) The details of correspondence had not been noted in the prescribed column. For reference, page No. 2, 7, 21, 22(1981-82).

The needful may be done & shown to the next audit. Thereafter, it may be noted for strict future compliance.

(d) Details in respect of the following items had not been noted till the date of audit.

436/14/5/1/81, 456/5/12/81, 25/10/12/81, 434/17/81,
354/9/22/1/82, 12/16/82, 13/1/82, 659/1/1/81,
658/4/2/1/81, 12/1/1/81, 933/1/1/81, 932/8/1/81,
895/6/15/1/81.

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7/12

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Action taken to liquidate all the accounts may please be intimated to audit.

In the light of above observations the needful may please be done at points noted for strict future compliance.

(Ref. Para No 17 of 80-82)

Broad Sheet: Long Term Advances.

During the course of audit of Broad Sheets of long term advances the following discrepancies were noted:

(a) To authenticate the entries made in the Broad Sheets, there should be an entry attested by the P.A.O. However, it was seen that the requirement was not done. The needful may please be done & compliance shown to the next audit.

(b) The basic requirement viz. Sanction No. & Date of drawal of advance was not recorded in the prescribed columns at the time when advance is sanctioned with the result that the correctness of the month from which the recovery was to be effected could not be ascertained during audit. The requirement should be noted for compliance under intimation to audit.

(c) It was seen from the Broad Sheets that the recovery in respect of long term advances has not been stopped. The inscription to this effect has not been complied in the Broad Sheets.

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GAC
(29) (42)
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(e) The various columns of the Bread Sheet viz. col. No.21, 22, 23 had not been filled in. This was irregular. It is not understood as to how the A/cs were being maintained in the absence of these details. The reasons may be elucidated in the first instance upto date correctness of the A/cs be ascertained to audit.

(f) The facts/information regarding confirmation of balances as on 31st Dec. of each year had not been recorded in the Bread Sheets in almost all the cases. This was irregular. The need for balance & compliance shown to next audit.

(g) Balances were carried forward every year in respect of the officials obtained from Administration from other states/districts. This was irregular. The needful measures should be taken for strict future compliance.

Para No. 6
Para No. 23

(Ref) Para No. 18 of 80-82
List of outstanding cheques

Test taken as per
after
[Signature]

A test check of the list of outstanding cheques revealed that amount was outstanding as on 31/12/81. Details attached in para 23. Reasons for their continuing to be outstanding may be intimated to audit.

(Ref) Para No. 17 of 80-82
Para 24, Bank reconciliation.

During the audit of 1981 it was revealed that the bank reconciliation had not been done since March, 1982. This is a serious irregularity. The position with regard to outstanding cheques could not be as-

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Para no. 1 (Ref. Memo no. 17 dt. 14.7.97)

Sub: Verification of resistance book

During the course of audit of accounts of the year 16-97 in a/c no. 120-6. It was requested to get the resistances verified through the SAO concerned. Out of the resistance amount Rs. 5,000/- dated 2.6.96 has not been verified by the SAO. It is once again requested that the above mentioned resistances be got verified and indicate the audit accordingly.

8/11/2005

Para no. 6
Para-7
Para-8

Para no. 1 (Ref. Memo no. 1 dt. 14-7-97)

Sub: Receipt, Receipt and Accounts of Deposit.

During the past change of receipt register of deposit, assignment register of deposit and lapsed deposit register and unclaimed amounts of any accounts office no. 1, 120-6, 120-7, 120-8, 120-9, 120-10, 120-11, 120-12, 120-13, 120-14, 120-15, 120-16, 120-17, 120-18, 120-19, 120-20, 120-21, 120-22, 120-23, 120-24, 120-25, 120-26, 120-27, 120-28, 120-29, 120-30, 120-31, 120-32, 120-33, 120-34, 120-35, 120-36, 120-37, 120-38, 120-39, 120-40, 120-41, 120-42, 120-43, 120-44, 120-45, 120-46, 120-47, 120-48, 120-49, 120-50, 120-51, 120-52, 120-53, 120-54, 120-55, 120-56, 120-57, 120-58, 120-59, 120-60, 120-61, 120-62, 120-63, 120-64, 120-65, 120-66, 120-67, 120-68, 120-69, 120-70, 120-71, 120-72, 120-73, 120-74, 120-75, 120-76, 120-77, 120-78, 120-79, 120-80, 120-81, 120-82, 120-83, 120-84, 120-85, 120-86, 120-87, 120-88, 120-89, 120-90, 120-91, 120-92, 120-93, 120-94, 120-95, 120-96, 120-97, 120-98, 120-99, 120-100.

During the past change of receipt register of deposit, assignment register of deposit and lapsed deposit register and unclaimed amounts of any accounts office no. 1, 120-6, 120-7, 120-8, 120-9, 120-10, 120-11, 120-12, 120-13, 120-14, 120-15, 120-16, 120-17, 120-18, 120-19, 120-20, 120-21, 120-22, 120-23, 120-24, 120-25, 120-26, 120-27, 120-28, 120-29, 120-30, 120-31, 120-32, 120-33, 120-34, 120-35, 120-36, 120-37, 120-38, 120-39, 120-40, 120-41, 120-42, 120-43, 120-44, 120-45, 120-46, 120-47, 120-48, 120-49, 120-50, 120-51, 120-52, 120-53, 120-54, 120-55, 120-56, 120-57, 120-58, 120-59, 120-60, 120-61, 120-62, 120-63, 120-64, 120-65, 120-66, 120-67, 120-68, 120-69, 120-70, 120-71, 120-72, 120-73, 120-74, 120-75, 120-76, 120-77, 120-78, 120-79, 120-80, 120-81, 120-82, 120-83, 120-84, 120-85, 120-86, 120-87, 120-88, 120-89, 120-90, 120-91, 120-92, 120-93, 120-94, 120-95, 120-96, 120-97, 120-98, 120-99, 120-100.

total amount of Lapsed Deposit could not be assessed in the absence of totalling.

The Head of office is requested that the amount of Lapsed Deposit may be assessed and be made Govt, Revenue under intimation to Audit.

b) It has been observed that the compilation of paid Refund Vouchers of Deposits have been made properly. The payments pertaining to one Major Head have been booked/posted under the other Major Heads. A few instances of such cases are given below:-

Cheque No., Date and name of Bank	Amount of Cheque	Amount posted in other heads	Posted by PAO with Major Head	Correct Major Head of the Vr.
1	2	3	4	5
A- 489514 dt. 4-3-97 ANZ Grindleys Bank	1,71,000	24,000 27,000 21,000	070 070 070	0843 0843 0843
A-488926 dt. 4.3.97 Std. Dattered Bank	7000	7,200	0843	0030
A-489561 dt.17-3-97 Central Bank of India	33,312	25,000	0030	0070

All the compilation registers of Refund Voucher may please be reviewed to trace out similar entries. The Head of office is requested that the abovesaid vouchers and other similar vouchers may be locked/posted into the correct of Head of accounts and necessary adjustments be made in the figures of the respective Major/Minor heads under intimation to audit.

H/6

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Para No. 3 (Ref. Memo No.14 dt. 11-7-97)

Sub : Loans and Grants-in-aid to Public Sector Undertakings, autonomous bodies etc.

During the test check of Loans and Grants-in-aid registers for the year 1996-97 and its related records of PAO No. 6, Tis Hazari, Delhi the following irregularities/discrepancies have been noticed.

a) It has been observed that the Loans and Grants in-aid have been sanctioned by the Deptt under various schemes to M&D, DWS&DU, DESU(DWD) and other Deptts. on release of amount of instalment or full of the loan, the released amounts are paid to abovesaid Deptts. through the sanctioning Deptt. by PAO-6. These loans plus interest are payable in 15 years on yearly instalment basis. The repayment of Interest/penal interest have not been made regularly by said Deptt. A huge amount of Rs. 5,727.10 crores approx. is outstanding against the said Deptt. towards repayment Loan plus Interest & Penal Interest thereon as per details given in the enclosed list.

The Head of office is requested to take immediate steps in consultation with the sanctioning Deptt for the recovery of Loan, Interest and Penal Interest from the respective Deptt. under intimation to audit.

It has been observed that the total amounts of loan sanctioned have not been posted in the prescribed column of loan registers of DWS&DU at page nos. 1,3,5, and 7.

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Details of Loans, Interest, Penal Interest outstanding as on 31-3-97

Sl. No.	Period	Outstanding amounts of		
		Principal	Interest	Penal Interest
1	2	3	4	5
C.D.				
	upto 30-11-93	221.57	221.30	-
	12-93 to 3/94	0.94	1.77	-
	1994-95	0.94	1.77	-
	1995-96	2.66	4.98	0.03
	1996-97	4.47	8.39	0.10
	Total:	229.61	236.44	0.13
DKS & DU				
	upto 30-11-93	1203.34	1186.96	-
	12-93 to 3/94	-Nil-	-Nil-	-Nil-
	1994-95	2.35	4.41	-
	1995-96	14.62	27.41	0.06
	1996-97	23.82	44.67	0.47
	Total:	1244.13	1263.45	0.53
DESI (NODNA)				
	upto 30-11-93	2077.24	378.78	-
	12-93 to 3/94	-Nil-	-Nil-	-Nil-
	1994-95	0.00	9.01	-
	1995-96	40.90	54.44	0.11
	1996-97	80.76	101.20	1.23
	Total:	2198.90	543.43	1.34
Total (All)				
		2472.64	2443.22	2.00
				577.10

27/105 26 31 33

b) It has also been observed that the due dates of repayment of loan and payment of interest have not been recorded in the prescribed columns of the loan registers of DWS & DU at pages 1,3,5,8 etc.

d) The entries in the Loan Registers of Loan paid have not been made properly i.e. column-wise. The columns of calculation of Interest on principal, Amount of Interest Due and Interest paid have been used for making the entry of loan paid in such a manner that the further posting of entries of 15 Inst. of repayment of loan, balance of loan, Interest etc. can not be made.

The Head of office is requested to recast/maintain the loan registers in the light of observations at (b), (c) and (d) as per columns prescribed therein under intimation to Audit.

~~Para No. 8~~
Para No. 4 Ref. memo no. 12 dt. 10.7.97.

Sub : List of outstanding cheques as on 31.3.97.

During the test check of list of outstanding cheques of Pay & Accounts Office No. 8, Tis Hazari, Delhi it has been noticed that cheques worth Rs. 3,58,11,267/- (Rupees Three Crores fifty eight Lacs eleven thousand two hundred sixty eight only) were outstanding as on 31-3-97. The month-wise summary of outstanding cheques is shown in the enclosed list.

The AO is requested to take necessary action as per note below para 2,6,7 of Civil accounts -annual under intimation to Audit.

Monthwise Summary of outstanding cheques as on 31-3-97.

S.No.	Month & year	Total Amount of cheque outstanding
1	2	3
1.	August, 94	1,46,421
2.	September, 94	59,142
3.	October, 94	99,152
4.	November, 94	31,890
5.	December, 94	86,085
6.	January, 95	1,24,242
7.	February, 95	22,441
8.	March, 95	11,85,317
9.	January, 96	18,09,371
10.	February, 96	19,957
11.	March, 96	1,32,88,954
12.	April, 96	4,40,139
13.	May, 96	8,50,943
14.	June, 96	3,51,593
15.	July, 96	1,75,259
16.	August, 96	14,159
17.	September, 96	3,84,910
18.	October, 96	46,768
19.	November, 96	26,306
20.	December, 96	1,14,745
21.	January, 97	26,57,090
22.	February, 97	75,744
23.	March, 97	1,83,374
Total		3,58,11,268

Handwritten notes:
 Total
 3,58,11,268

Para No: ~~10~~ 9 Report-9

95 (31) (29)

Para No. 5 (Ref. Memo No. 11 dt. 9.7.57)

Sub: Booksheets of RAO Suspense.

During the test cheque of Booksheets of RAO Suspense of Pay & Accounts Office No. 5, His Majari Delhi for the year 1956-57 the following discrepancies have been noticed in the maintenance of Booksheets of RAO Suspense.

1) The perusal of details of closing balances for the month of May, 56 and March, 57 reveals that the following entries of debits and credits have been settled/cleared so far.

S.No.	Month & Year which outstanding	Debits	Credits
1.	2.	3.	4.
1.	April, 56	---	Rs. 150/-
2.	July, 56	41	Rs. 34/-
3.	Sept, 56	---	Rs. 2/-
4.	Mar, 57	---	Rs. 2,500/-

The Head of Office is requested to take immediate steps to settle the above-mentioned entries of credits under intimation to audit.

2) It has been seen that the monthly closing debits & credits have not been recorded in the prescribed columns of the register at the end of months of 4/56 to 1/57.

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(iii) It has also been seen that the details of closing balances have not been prepared in the prescribed column of the register at the end of months of 4/96, 5/96 to 10/96.

Para No. 100
100

(Ref. Memo - dt 7 dated 1.7.97.)

Sub : Bill passing and Expenditure Control Register.

During the course of audit of Bill passing and Expenditure Control Register (G.A.-9) pertained to 65-7 and No. 6, 15, Lucknow, Delhi, the discrepancies noted are given below:-

1) G.A.-9 Director of Prosecution - The progressive totals of the column 02(A) have not been worked out upto 31-12. (ii) The monthly totals have not been worked out for the column 02(A) in the end of each month. (iii) Bill wise totals have not been recorded in the col. No. 10 of the said register. Needful as referred to above may please be got done under intimation to audit.

2) G.A.-9 D.O. Office :- (i) Neither monthwise nor page wise progressive totals have been worked out throughout the financial year. Even at the end of financial year the final figure of the total expenditure has not been worked out. Needful may please be got done now.

(i) The following bills had been submitted in the

1. Page 1 P.No. 4 dated 2.4.96 Rs. 2,84,677/-
2. Page 1. P.No. 286 dated 12.4.96 Rs. 5,835/-
3. Page 6 P.No. 328 dated 17.7.96 Rs. 477/-
4. Page 6 P.No. 186 dated 2.7.96 Rs. 2330/-
5. Page 6 P.No. 135 dated 2.8.96 Rs. 2330/-
6. Page 6 P.No. 609 dated 16.8.96 Rs. 403/-
7. Page 6 P.No. 605 dated 16.8.96 Rs. 2330/-

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land

Due to the lapse Audit fails to ascertain the correctness of the month from which the recovery was to be effected.

For reference :-

MBA

- Page 7 S.No. 45 Sh. K.L.Mehta
- Page 8 S.No. 48 Sh. Om Parkash
- Page 10 S.No. 60 Sh. Radhu Chogra
- Page 10 S.No. 61 Sh. M.D.Shagat
- Page 10 S.No. 62 Sh. Ishwar Prakash
- Page 11 S.No. 67 Sh. G.K.Behl
- Page 31 S.No. 96 Sh. S.N.Sharma
- Page 33 S.No. 114 Sh. S.A.Pandon

MCA (D.S.J.)

- Page 22 S.No. 14 Smt. Beable Lokia
- Page 22 S.No. 15 Sh. Laksh Singh
- Page 29 S.No. 72 Sh. K.S.Gupta

b) The entries made in the broadsheets are to be attested by a responsible officer in token having checked their correctness. It was seen that almost entries made in broadsheets were not attested by FAC. The needful may please be done in all broadsheets and shown to audit.

c) It was seen from the broadsheets that the recovery in respect of MCA in most of the cases had been stopped without reflecting any specific orders against those particulars cases for reference.

MBA

- Pg. 8 S.No. 51 Sh. G.D.Mahotra after Inst. no. 17/28
- Pg. 7 S.No. 53 Sh. Jagdish Chandra "" 77/125
- Pg. 10 S.No. 64 Sh. K.K.Sharma "" 19/46
- Pg. 20 S.No. 15 Sh. D.L.Lakshmi "" 05/15
- Pg. 22 S.No. 14 Sh. K.S.Gupta "" 37/48

Fig. 1 S.No. 148 Sh. Kishore Chandra After Inst. No. 28/172

M.B.A. (D.S.O.)

- Page 1 S.No. 148 Sh. Subhash Chand Arora "" 6/65
- Fig. 3 S.No. 161 Sh. Arish Chandar Gosain No Deduction
- Fig. 3 S.No. 162 Sh. Anil Kalia ""
- Fig. 4 S.No. 165 Sh. Kanti Pal After Inst. No. 1/65
- Fig. 21 S.No. 2 Sh. Ghansham "" 100/156

The reasons for the stoppage of recovery may please be reflected on the broadsheets. All other broadsheets in respect of such advances may also be reviewed, needful may please be done and shown to Audit.

d) It was also noticed that names have been entered /shown in the broadsheets of MDA and remaining all columns of the broadsheets left blank i.e. loan sanctioned, Date , rate of Int. Amount of Instalment etc. For reference:-

- Sh. Tilak Raj Page No. 7 S.No. 43
- Sh. Ram Kishore Page No. 7 S.No. 45
- Sh. Satbir Singh Page No. 7 S.No. 44
- Sh. Sukhbir Singh Page No. 8 S.No. 49

Reasons for this type of lapses may please be explained to Audit.

e) Some officials were transferred to another departments as reflected on the broadsheets but nothing was reflected about forwarding of Adv. advice against columns. For reference :

MBA : Sh. M.L.Suri , Page 4 S.No. 32,, Sh. Brahan
Prakash Page 5 S.No.35, .

All other broad-sheets may please be reviewed to trace out such lapse(s) . Needful may please be done and shown to audit.

f) The information regarding confirmation of balances on every 25th Feb. of the year had not been reflected / recorded in the broad sheets in almost all the cases , such type of irregularity may please be completed and shown to Audit.

g) Nothing had been reflected/recorded in r/o such officials who joined this Admn. from other States/Deptt. on deputation. Such type of lapse may also be completed and shown to Audit.

h) Any correspondence about confirmation in r/o House/Vehicle ensured by the official(s) who were granted MBA/MCA, obtained from the DDO's not shown to audit. However, it should be confirmed from all the DDO's who have been granted MBA/MCA whether the House/Vehicle have been got insured by the concerned officials or not as the insurance of such House/Vehicle is compulsory as per terms and conditions of mortgage till the Principal/Int. is due against that House/Vehicle.

Such type of confirmations may please be called from the concerned departments and complete compliance shown to audit .

i) In the case of following officials postings of recoveries of instalments of MBA have been entered in some months and the other months have been left blank in the broad sheets:

20/25/26

Oct. 96, Nov. 96.

2. On the ... page 18, ... 77 last
period left blank--- Dec. 93 to Mar. 94, ...
94, Jan & Feb. 96.

19

Other similar cases in all ...
traced out. ---one for not posting ...
the respective months (blank) may change ...
to audit.

Page No. 3 (ref. Memo No. 5 dated ...)

Sub: Inward/Outward Claim Register.

During the test check of Inward Claim ...
Pay & Accounts Office No. 6, ...
the year 1986-87 it has been observed ...
and date of acknowledgement letters of ...
issued have not been recorded in the ...
Registers in the prescribed ...
instances of such cases are given below:

Registers of claims need from various ...
outside Delhi

Page No.	S.No. of the ...
4	2 & 4
5	1 to 5
9	162
16 & 17	1 to 7

Register of claims need for the various ...
in Delhi

18



1. Mr. S. M. Sharma Page 21 Date. 03
No. 24/-
Period last blank -- 2.11.95, March 96
Mar. & Apr. 95, May 95 to Apr. 96, June 96.

~~Para No. 11~~ ~~Para-12~~ ~~11~~ ~~11~~ (17) (19) (20)
Para No.2. (Reference Audit Memo No. 11 Dt. 23 .01.12)

Non-Receipt of Utilization Certificates of Grants released

As per provision of para 10.9.3 of C.A.M a formal certificate about proper utilization of grant should be furnished by the Administrative Authority to the Pay and Accounts Office and this certificate should be based on debtors statement of accounts and reports of performance or achievements of the grantee vis-à-vis the object and conditions of grant. As per records available /provided to audit the detail of Utilization Certificate Outstanding for the grants issued up to 31.03.2011 are shown the following table.

(Rs.in lakhs)

S.No	Name of the Agency	Amount of Outstanding Balance of Grants for which UC due as on 01.04.2010	Amount of Grants released during 2010-11	UCs received during 2010-11	Amount of Outstanding Balance of Grants for which U.C. due as on 31.03.2011 and till date.
1	M.C.D	933421.58	221351.68	---	1154773.26
2	N.D.M.C	51340.87	11395.00	---	62735.87
3	D.S.I.D.C	111092.82	11200.00	---	122292.82
4	D.C.B	3968.41	786.00	---	4754.41
5	D.V.B/POWER SECTOR	117965.47	---	---	117965.47
6	L&B DEPTT.(For DDA)	19318.62	---	---	19318.62
7	L&B DEPTT.(For M.C.D)	89803.57	---	---	89803.57

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8	C.W.G	---	21550.00	---	21550.00
9	D.U.S.I.B	---	6674.19	---	6674.19
10	MALAD	---	11199.34	---	11199.34
11	D.J.B	44627.38	33435.00	---	78062.38
	Total	1371538.72	317591.21	---	1689129.93

Necessary immediate steps may be taken to obtain the outstanding utilization certificate from the Administrative Authority in terms of provisions under para 10.9.3. of CAM.

Para No. 13/14
Page No. 12
Page No. 4 (Reference Audit Memo No. 7 Dt. 13.01.12)

Broad Sheet of Long Term Advances

Test check of Broadsheet of Long Term Advances maintained by PAO -VI revealed the following irregularities :

1. Monthly deductions on account of recovery of Advances are not entered in the Broadsheet in a number of cases. Few such cases are shown as under :

S.No.	Name of employee & Designation	Name of Department	Amount of Advance	Nature of Advance	Period of recovery not shown in the Broad Sheet
1	Sh.A.K.Pathak. ADJ	O/o Dist. & Sessions Judge. Tis Hazari	2.50.000	MCA	2009-10 2010-11
2	Smt.Anuradha Bhardwaj. DJ	- do -	2.50.000	MCA	Oct-2008 to July-2009
3	Sh.Arvind Kumar	- do -	2.50.000	MCA	July-2009 to Feb-2010
4	Sh.B.R.Haidasan. PS	- do -	1.00.000	MCA	June-99 to June-2010
5	Sh.Brijesh Sethi	- do -	2.50.000	MCA	May-2010 to April-2011
6	Sh.Devender Kumar	- do -	2.50.000	MCA	Nov-2010 onwards
7	Sh.Bhagwati Tangi	Dte. Of Employment	2.80.000	HBA	Sep-2008 onwards
8	Sh.Surjeet Kumar. Steno	Chief Election Office	28.200	Scooter Advance	Apr-2007 to July-2009
9	Sh.R.S.Samna.SO	DC(North)	24.000	- do -	Apr-2007 to July-2008

14 14 15

2. Month-wise total are not shown in the Broad Sheet

Necessary action may be taken to complete the Broad Sheet under intimation to Audit.

Para No. 6 (Reference Audit Memo No. 10 Dt. 17.01.12)

Outstanding Balance in Broad Sheet of PAO Suspense

Transactions arising in the books of Accounts Officers of other Government/ Departments which are adjustable in the books of the Pay and Accounts Offices on cash settlement basis are booked under "PAO suspense" head. As per para 8.3.3 of CAM the PAO must keep a watch over clearance of the transactions recorded under the suspense head and reason for delays over a month should thoroughly investigated and appropriate action taken. Scrutiny of Broad Sheet revealed that a debit balance of Rs.(-) 9.32.150 up to 03/2011 is pending for settlement for a long period. The break-up of balances are given below:

S.No.	Period	Balance (Debit)
1	2/92	(-) 9,46,330
2	12/92	7303
3	3/93	1000
4	3/97	6638
5	10/07	(-) 1804
		(+) 1043
	Total	(-)9.32.150

Necessary action may be taken to clear the outstanding balances under "PAO Suspense" under intimation to audit.

(12) (7)

PART - II

**CURRENT AUDIT REPORT
(2010-11 to 2016-17)**

PARA NO.1 : Recovery amounting to Rs. 95288/- on account of irregular grant of benefit of bunching.

(Ref.: Audit Memo No. 4 Dated 23.08.2017)

As per GOI, Ministry Of Finance, Department of Expenditure O.M. No. 1-6/2016-1C (Pt) dated 13.06.2017 duly endorsed by Finance(Accounts) Department, Govt. of NCT of Delhi vide endorsement No. 20/22/2017-AC/JSFINA/273-279 dated 6.1.2017 the implementation of provision of bunching was put on hold till the time the detailed instructions are issued by them.

During test check of Service Books, it is observed that the pay of Sh. Charanjit Singh, AAO has been fixed at Rs. 52000/- after granted the benefit of bunching vide order No. F. PAO-X/Admn/PF/2014/534 dated 5.5.2017. As per 7th CPC, his pay is to be fixed at Rs. 47600/- His pay is to be fixed as under:

Period	Pay fixed by Department	Pay as per audit
1.1.2016	52000	47600
1.7.2016	53600	49000
1.7.2017	55200	50500

Due to wrong pay fixation there was an overpayment of Rs. 95288/- has been made to him, which is irregular. **CANVATURE-A)**

Overpayment of Rs. 95288/- may be recovered from the officer and his pay fixation order, after withdrawal of benefit of bunching may issued, under intimation to audit.

PARA NO.2. Outstanding Loans and Interest from Statutory Bodies, Public Sector Undertakings etc.

(Ref. 4th Record Memo Dt. 24.08.2017)

Urban Development Department of GNCT of Delhi is sanctioning loans to DUSIB, DJB and MCD and the bills pertaining to released of loan got passed from PAO No. VI. The records relating to repayment of loans and interest are maintained in PAO NO. VI.

As per provision under para 10.1.2 of C.A.M the detailed accounts of which are required to be maintained by the Pay and Accounts Office, the office should see that conditions of repayment thereof are complied with by the loanee and should exercise a close watch over repayment of principal and realization of interest. Any default in

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payment either of principal or of interest by all loanees should be reported without delay to the authority which had sanctioned the loan. Normally the repayment of a loan shall commence from the 1st anniversary of its drawl.

As per the records and information provided by PAO NO. VI, it revealed that an amount of Rs.2922926 (Rupees Twenty Nine Lakhs Twenty Two Thousand Nine Hundred twenty six lakhs) towards repayment of principal and an amount of Rs. 2160141(Rupees Twenty one lakhs sixty thousand one hundred forty one lakhs) towards payment of interest were outstanding from different institutions, local bodies etc. up to 31.03.2017. The details of outstanding loans and interest are given as under:

(Rs. In Lakh)

To whom loan was paid	Amount of arrears as on 31 st March, 2017		Total loans outstanding as on 31.03.2017
	Principal	Interest	
1	2	3	5
DUSIB	21000.00	5897.50	21000.00
DJB	2513967.03	2001598.46	2513967.03
MCD	387958.91	152644.77	387958.91

- (i) From the above details, provided by PAO NO. VI of Outstanding Loan and Interest, it is seen that the some loanee institutions/bodies etc. are not repaying the loan as per provisions of Rule and conditions stipulated in the sanction for release of loan. The amount shown as loan recovered from MCD was only book adjustment i.e. further loans were sanctioned and instead of releasing the amount as loan the same was adjusted against the previous outstanding loans. The Administrative Department as well as loanee institutes/bodies aare also not reconciling the loan released and repayment made with the Pay and Accounts Office.
- (ii) The interest shown as received through book adjustments in respect of MCD and DJB does not have detailed break-up of loans for which interest have been paid or adjusted.
- (iii) As per provision under para 10.6.1 of CAM, receipt of utilization certificates from the loan sanctioning authority shall be watched in all cases of payment of loans for specific purpose or in cases where conditions like specification of the particular object on or the time within which the loan must be spent are stipulated in the sanction order for the payment of loan. As per c\records the PAO No. VI is in correspondence with loanee institutes to reconcile the figures of interest but so far none of the institutes reconciled the figures.

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(8c) Accounts of each loan by stating Opening Balance, interest due on them, repayment of principal and interest have not been shown by the PAO No. VI in the relevant columns of Loan Register (CAM-29). It is also observed that Borad sheet (CAM-59) of loans was also not maintained for reconciling payment and recoveries of the loans arising during each month with accounts figures as per provisions laid down under para 10.5.2 of CAM. In the absence of the same loan-wise detail of outstanding loan and interest could not be ascertained.

Necessary immediate steps maybe taken to recover the outstanding loan and interest as per the terms and conditions stipulated in sanction for release of loan and to update the accounts as per provision of CAM under intimation to audit.

PARA NO. 3 : Advance from contingency fund pending for adjustment
(Ref. 4th Record Memo Dt. 24.08.2017)

During the test check of Abstract Contingent Bill Register of PAO No. VI for the year 2016-17, it is found that some amount were drawn by different DDOs as advance bill for contingent expenditure up to 31.03.2017 and some of them were not adjusted through final bills. An amount of Rs. (Rupees) is pending for adjustment by different DDOs till 31.3.2017

Detail of pending AC Bills in PAO No. VI till 31.03.2017

S.No.	NAME OF DDO	TOTAL
1	L.G. House	2731057
2	C.E.O.	64621480
3	D.S.J.	29929815
4	S.E.C.	12500
5	ITI for Women	707232
6	OIC(B&B)	81153303
7	D.C.(North)	19687795
8	Jt.C.E.O.(Central)	12668000
9	Jt.C.E.O.(North)	19444486
10	DSJ(North)	431185
11	DSJ(N/W)	704148
12	DSJ(w)	0
13	ADM(P)	28000
14	DOP	11000
15	DSJ WEST	286000
	TOTAL	232416001

Necessary steps may be taken with DDOs to settle the outstanding advances at the earliest under intimation to audit.

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PARA NO. 4 : Non-Release of Gratuity withheld

(Ref. 4th Record Memo Dt. 24.08.2017)

As per Govt. of India Decisions (2) below Rule 64 of CCS (Pension) Rules 1972 the withheld amount of Gratuity shall automatically become payable on the expiry of six months after retirement unless instructions for the recovery of a specified sum are issued within the aforesaid period.

During the test check of Gratuity Register, it has been noticed that gratuity amount withheld in a number of cases are yet to be released even after lapse of the prescribed period of six months. Some of such cases are given as under:-

Name of Retirees whose gratuity partly withheld				
Sl.No.	Name	Date of Retirement	Date of Payment of Gratuity	withheld amount
1	Jwala Dutt	31/03/2010	31/03/2010	1000
2	Vijay Singh	30/04/2010	30/04/2010	1000
3	Ranjeet Singh	08/03/2009	14/05/2010	1000
4	Krishna Kumar Kathuria	30/04/2010	30/04/2010	1000
5	Balbir Singh Mathur	30/09/2010	23/11/2010	100000
6	Hridayanand	31/01/2011	17/02/2011	26844
7	Mast Ram	09/07/2010	21/02/2011	39500
8	Ranjeet Singh Kashyap	31/01/2011	25/02/2011	28400
9	C.K.Chaturvedi	24/02/2011	18/05/2011	100000
10	Rakesh Kapoor	28/02/2011	21/04/2011	100000
11	Vinod Kumar Gupta	31/05/2011	30/05/2011	1000
12	Ram Das Dhingra	31/05/2011	31/05/2011	1000
13	Megh Raj	31/10/2012	22/10/2012	1000
14	Gurdial Singh	31/12/2012	21/12/2012	70241
15	Satish Kumar Sehgal	16/01/2013	05/03/2013	1000
16	Padam Kant Saxena	30/06/2013	21/06/2013	100000
17	Sudershan Sharma	31/10/2013	30/10/2013	63202
18	Rajender Singh	30/06/2014	17/06/2014	1000
19	Hira Lal	31/12/2014	20/12/2014	1000
20	Bhagwat Swarup Sharma	31/01/2015	29/01/2015	1000
21	Sukhdev Singh	30/04/2015	30/04/2015	100000
22	Ashwani Kumar	30/04/2015	21/05/2015	67900
23	Harbajan Singh	30/06/2015	03/12/2015	90920
24	Bijay Singh	31/10/2016	31/10/2016	74085

The above cases and all other similar cases may be reviewed and action may be taken to release the withheld amount to the pensioner/family pensioner at the earliest under intimation to audit.


PARA NO. 5. Non-production of Records

(Ref. 1st Record Memo Dt. 17.08.2017)

The following records are not produced to the audit:

1. Property Register.
2. LIC/TA/Conveyance/Tuition Fees Registers.
3. Register of post check bills.
4. Head wise ledger of balances under DDR Heads.
5. Liveries Register.

The same may be produced to the next audit.


IAO
Party No.VII

PART - II
CURRENT REPORT
(2017-2018 to 2018-2019)

Para No.1. :- Recovery of License Fee Rs.1400/- (Memo No.02 dated 28.08.2019)

PWD, Govt. of NCT of Delhi has revised existing flat rates of license fees per month w.e.f 01.07.2017 for the various types of residential (General Pool) accommodation of PWD, GNCTD is implemented w.e.f.01/07/2017 vide order no F.4(1)/Misc/PWD&H/A-II/2004/P.F/10039-51 dated 16.07.2018.

During the scrutiny of record provided by PAO-VI, Tis Hazari, Delhi, it has been observed that above mentioned name official live in Govt. accommodation in Type-II & III, but the deduction of License fee not in order as per the order mentioned above.

S. No.	Name of the staff Ms./ Smt.	Designation	Type	Address	Deduction of lic. Fee as per PAOI wef 01/07/17	Revised rates w.e.f 01.07.17	No. of Months	Remarks If any
1	Sh. Hayat Singh, Dhami	ASO	Type -C	83, Delhi Administration Residential Complex Nimri Colony	370	470	14 (01.01.18 to 28.02.2019.2019)	100X14=1400
Total Rs.								1400/-

Recovery of 1400/- be made from the employees concerned after due verification of facts and figure under intimation to audit. Other similar cases may also be reviewed.

Para No.02: Laxity in adjustment of outstanding advance/ AC Bills Amounting to Rs. 1367429970/- (Memo No.06 dated 02.09.2019)

(1) As per Rule 162 of Receipt and Payment Rules, no officer disbursing the advance should be allowed to draw a second abstract bill without producing a detailed bill to account for the amount already disbursed from the last advance taken, if any amount is balanced by refunded at the same time. The submissions of the detailed bill should not be delayed beyond the end of the month following that in which the advance was drawn.

During test check of the records related to AC bills disbursed by PAO-VI Bills disbursed by PAO-VI to the DDOs under the payment control of PAO-VI. It has been observed that the advance amount to Rs. 1366929970 are outstanding till July 2019(see Annexure at "B") as per the following details provided by the PAO-VI.

Name of Unit	Opening Balance	
	No. of Bills	Amounts(inRs.)
1	2	3
L.G. House	41	3136805



St. Election Comm.	03	26250
ITI for woman	05	707232
Chief Election Office	72	383354865
Disstt.&Session	44	21419658
Divisional Comm. Office	122	871288632
DC(North)	70	20782681
Jt.CEO(Central)	10	1263000
Jt.CEO(North)	36	36702027
DJS(North)	08	438443
DJS(N/W)	15	1360148
DOP	04	26213229
ADM(P)	03	116000
DJS(West)	02	1211000
Total	427	1367429970

Necessary steps may be taken with DDOs to settle the outstanding advances at the earliest under intimation to audit

Para No.03:- Non- Release of withheld amount of gratuity.(Memo No.09 dated 04.09.2019)

As per Govt. of India Decision(2) below of Rule 64 of CCS(Pension) Rules 1972 the withheld amount of Grauity shall automatically become payable on the expiry of six months after retirement unless instruction for the recovery of a specified sum are issued within the aforesaid period.

During the scrutiny of records and information supplied pertaining to DCRG/RG of PAO-VI, it has been found that grauity amount withheld in a number cases are yet to be released even after laps of the prescribed period six months. Some of such cases are given as under:-

Grauity(withheld)				
S.No.	Name(Sh./Smt.)	Date of retirement	Date of payment of Gratuity	Withheld amount (inRs.)
1	JwalaDutt	31/03/2010	31/03/2010	1000
2	Vijay Singh	30/04/2010	30/04/2010	1000
3	Ranjeet Singh	08/03/2009	14/05/201	1000
4	Krishna kumarKathuria	30/04/2010	30/04/2010	100000
5	Balbir Singh Mathur	30/09/2010	23/11/2010	26844
6	Haridayanand	31/01/2011	17/02/2011	39500
7	Mast Ram	09/07/2010	21/02/2011	28400
8	Ranjeet Singh Kashyap	31/01/2011	25/02/2011	1000
9	Vinod Kumar Gupta	31/05/2011	30/05/2011	1000
10	Ram Das Dhingra	31/05/2011	31/05/2011	1000
11	Megha Raj	31/10/2012	22/10/2012	1000
12	Gurdial Singh	31/12/2012	21/12/2012	70241

3

13	SatishkumarSehgal	16/01/2013	05/03/2013	1000
14	Padam Kant Saxena	30/06/2013	21/06/2013	100000
15	Sudershan Sharma	31/10/2013	30/10/2013	63202
16	Rajender Singh	30/06/2014	17/06/2014	1000
17	Hiralal	31/12/2014	20/12/2014	1000
18	BhagwanSwarup Sharma	31/01/2015	29/01/2015	1000
19	Ashwanikumar	30/04/2015	21/05/2015	67900
20	Harbhjan Singh	30/06/2015	03/12/2015	90920
21	MahabirSehgal	28/02/2017	02/02/2017	100000
22	Ramesh kumar Sharma	31/10/2014	21/03/2017	864
23	Bhagwan Singh	31/03/2017	30/04/2017	71191
24	Rekha Rani	31/10/2017	27/10/2017	50000
25	Lt. Sh. Ramesh Chander	18/01/2018(DOD)	29/05/2018	2820
26	Kuldeep Singh	31/05/2017	26/03/2019	57967
				880849

Necessary steps may be taken with DDOs to release the withheld amount to the pensioner/family pensioner at the earliest under intimation to audit.

Para No.4: Cheques lying un-cleared.(Memo No.10 dated 05.09.2019)

The para 2.7.5 of Civil Account Manual stipulates that "The Accounts Officer's Check Register" (Form CAM15) will be maintained personally by the Pay and Accounts Officer, showing the total 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".

Further Rule 47(2) of Receipt and Payment Rules envisaged that "A cheque remaining unpaid for any cause, six months after the month of its issue and not surrendered for renewal should be cancelled in the manner indicated in clause (iii) of sub-rule(1) with the difference that no acknowledgement of the stop order may be insisted from the bank. Its amount should also be written back in the accounts."

Scrutiny of records and information furnished relating to cheques issued by the PAO-VI revealed that PAO office have outstanding cheques amounting to Rs. 7883545/- which could not be presented in bank/ banks for payment as detailed below:-

S. No.	Financial Years	No. of Cheques	Amount of cheques outstanding
1.	2017-18	00	Nil
2.	2018-19	52	7883545
		52	7883545

Necessary steps may be taken with DDOs for the un-cleared cheques at the earliest under intimation to audit.


(SATISH)
IAO, Party No.XXVII

4

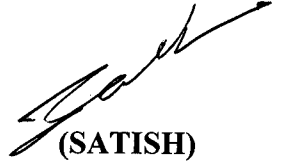
TAN No.1: - Verification of Service Book (memo No.07 dated 03.09.2019)

As per rule 32 of CCS (pension) Rules, verification of service of the government servant should be done on completion of 18 years of qualifying service & a certificate be issued in the prescribed form to the official concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO.

Some of the cases are illustrated as under:-

S. NO.	NAME OF THE OFFICIAL (S/Sh/Smt.) DESIGNATION	Date of Appointment	NO OF Years
1	Mrs.Rajesh Kumar (SA)	14.07.1994	>18 Years
2.	Vijay Pal (SA)	04.10.1989	>18 Years
3.	Rattan Singh,SA	09.06.1993	>18 Years
4.	Vijay Singh, Peon)	13.09.1994	>18 Years

Needful steps should be taken for verification of services of above Govt.Employees from concerned PAO after due verification under intimation to audit



(SATISH)
IAO, Party No.XXVII

4 Chief Election	1	143	Oct. 94	85743	T/F from PAO-X	85743	0	0
Office	2	37	Apr. 96	2000	T/F from PAO-X	2000	0	0
	3	64	Feb. 96	15258	T/F from PAO-X	15258	0	0
	4	621	Feb. 96	90620	T/F from PAO-X	90620	0	0
	5	636	Feb. 98	46252	T/F from PAO-X	46252	0	0
	6	679	Feb. 96	154711	T/F from PAO-X	154711	0	0
	7	620	Feb. 98	24019	T/F from PAO-X	24019	0	0

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8	516	Dec.98	50923 Tff from PAO-X	0	0	50923	0	0
9	535	Dec.98	101761 Tff from PAO-X	0	0	101761	0	0
10	549	Dec.98	4473 Tff from PAO-X	0	0	4473	0	0
11	378	Jun.99	8603 Tff from PAO-X	0	0	8603	0	0
12	412	Jun.99	14000 Tff from PAO-X	0	0	14000	0	0
13	455	10.11.03	300000 Service Charges for setting of Polling Both NDMC	0	0	300000	0	0
14	53	21.4.04	300000 Paid to MCD/NDMC for setting for Polling Both	0	0	170111	0	0
15	509	24.3.06	170111 Purchase of Server from NICS	0	0	4145100	0	0
16	545	14.3.08	4145100 Purchase of software programme for election from NICS	0	0	489568	0	0
17	575	31.3.08	489568 Purchase of software programme for election from NICS	0	0	158629	0	0
19	15	6.4.09	158629 Adv to MTNL for temporary connection for LS election 2009	0	0	43555	0	0
20	51	15.4.09	43555 Adv for temporary connection at Oberoi Hotel	0	0	34745	0	0
21	442	15.9.09	34745 Adv to INSIFT for training on storage network foundation	580851	0	5791	0	0
22	43	23.4.10	5791 Adv to M/s. India Habitat Centre for hiring of hall from 24.5.10 to	0	0	55500	0	0
23	263	10.8.11	580851 Adv to NICS for purchase of Software Development	0	0	32000	0	0
24	400	2.11.12	55500 Adv to NIC for preparation of digital signatures	0	0	31944	0	0
25	508	13.12.12	32000 Adv to Sh. Vijay Dev. CEO for camp office facility	0	0	18308	0	0
26	644	7.2.13	31944 Adv to DDO for participation of Sh. V.K. Dev. CEO in programme	0	0	10000	0	0
27	710	4.3.13	18308 Adv to Manuti Suzuki India Ltd. For difference of service tax	0	0	5000	0	0
28	288	10.9.13	10000 Adv to BYPL for HT electricity connection	0	0	1228628	0	0
29	502	22.11.13	5000 Adv to Chief Post Master, GPO Delhi for postage of ballot paper	0	0	0	0	0
30	868	25.3.14	1228628 Adv to BSES Yamuna Power Ltd. For additional load	9688069	0	687354	0	0
32	482	7.11.2014	9688069 Adv. To nics	453845	0	1861204	0	0
33	585	19.11.2014	453845 NICS	0	0	0	0	0
35	806	6.2.2015	687354 for providing I.T. Manpower	10036578	0	0	0	0
36	966	16.3.2015	1661204 hiring of DBA and two developer	737314	0	0	0	0
38	432	11.12.15	10036578 NICS	188616	0	63440	0	0
40	433	11.12.15	737314 NICS	0	0	11280	0	0
43	81	01.06.2016	188616 NICS	0	0	50000	0	0
44	325	2.9.2016	63440 ICsIL	0	0	17325	0	0
46	367	15.9.2016	11290 ADGIL & C) MO INFORMATION AND BROADCASTING	0	0	511909	0	0
47	406	3.10.16	50000 Adv. TO DDO	0	0	1000000	0	0
49	512	23.11.2016	17325 DTTDC	0	0	1500000	0	0
51	755	01.03.2017	511909 DTTDC	110805	0	500000	0	0
52	898	31.03.2017	1000000 DTTDC	0	0	1712100	0	0
53	899	31.03.2017	1500000 DTTDC	0	0	0	0	0
54	850	31.03.2017	110805 NICS	0	0	2084805	0	0
55	281	06.04.2017	500000 SDMC	0	0	5596800	0	0
56	327	21.08.2017	1712100 Adv. For north DMC	0	0	408600	0	0
60	828	24.3.18	2084805 NICS	0	0	125000	0	0
61	876	30.3.2018	5596800 DTTDC	0	0	0	0	0
62	875	30.3.2018	408600 DTTDC	51605	0	3250500	0	0
65	278	24.7.2018	125000 Adv. TO VIJAY DEO CEO FOR CAMP OFFICE	3523204	0	121050	0	0
66	357	27.8.2018	51605 NICS FOR PROVIDING SMS SERVICES	16851843	0	1600000000	0	0
67	479	16.10.2018	3523204 NICS	0	0	3250500	0	0
68	478	16.10.2018	16851843 NICS	0	0	6598500	0	0
70	644	24.12.2018	3250500 dttdc for renovation of multi purpose hall	0	0	121050	0	0
71	703	22.01.2019	6598500 DTTDC FOR CONSTRUCTION OF INT. ELE. COMP.	0	0	1600000000	0	0
73	767	18.2.2019	121050 MTNL FOR 55 TEM CONNECTIONS	0	0	1553457	0	0
79	860	23.3.19	1500000000 DTTDC FOR CONSTRUCTION OF INT. ELE. COMP.	4048790	0	1553457	0	0
81	907	29.3.19	4048790 Adv. To nics	0	0	308760	0	0
82	918	30.3.19	1553457 Adv. TO NDMC	0	0	17789000	0	0
83	927	30.3.19	308760 Adv. TO DELHI CANTONMENT BOARD	0	0	35278000	0	0
			1553457 Adv. TO EAST DELHI MUN. CORPORATION	0	0	11260000	0	0
			308760 Adv. TO EAST DELHI MUN. CORPN	0	0	35197500	0	0
			17789000 Adv. TO NORTH DELHI MUN. CORPN	0	0	6500000	0	0
			35278000 Adv. TO DELHI TRANSPORT CORPORATION	0	0	0	0	0
			11260000 Adv. TO DELHI TRANSPORT DEPT	0	0	0	0	0
			35197500 Adv. TO TRANSPORT DEPT	0	0	0	0	0
			6500000 Adv. PAYMENT TO DTTDC	0	0	0	0	0

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84	21	9.4.19	10000	ADV. TO AO CASH BSNL GMTD NOIDA									10000
85	47	16.4.19	6074250	NGF POLICE FOR REFRESHMENT CHARGES									6074250
86	64	25.4.19	2812500	ADV. TO DTC FOR ELECTION ARRANGEMENTS									2812500
87	65	28.4.19	27083680	NGF POLICE HQ									27083680
88	106	4.5.19	1591839	adv. For payment to nicSI									1591839
89	106	4.5.19	8108250	adv. Paymet to NGF Police HQ									8108250
90	128	9.5.19											333407901
													0
													61300
													0
5	Disst.&Session Judge		383354865	Adv.to ICC Publications Chandigarh for law Journal									138402
													0
													176000
													33480
													2047154
													1822800
													77865
													8524084
													118100
													88308
													1112668
													19278
													88000
													88000
													2500
													996674
													3600
													20000
													31255
													20836
													41673
													20836
													52091
													52091
													31255
													1111
													32490
													936076
													2500
													2500
													400000
													138060
													98406
													242255
													35100
													34020
													86096
													213210
													147980
													1574656
													772011
													186624
													849078

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			21419658	0	420805	20998853	0
6 DIVISIONAL COMM OFFICE	1	1153	31.3.04	206718			0
	2	1193	31.3.04	27362			0
	3	125	19.5.04	248286			0
	4	740	16.12.04	2000			2000
	5	1041	3.3.05	2348572			0
	6	123	5.6.05	3000			3000
	7	393	29.7.05	20000			20000
	8	379	29.7.05	177682			177682
	9	953	12.9.05	6225			6225
	10	1071	6.1.06	17056			17056
	11	1284	21.2.06	15000			15000
	12	508	13.7.07	23670			23670
	13	779	15.10.07	29750			29750
	14	1273	2.1.08	34494			34494
	15	939	14.3.08	970075			0
	16	1670	25.3.08	421875			421875
	17	364	10.6.08	185000			185000
	18	450	1.7.08	125000			125000
	19	516	8.7.08	70000			70000
	20	924	10.10.08	2975			2975
	21	1409	29.1.09	38000			38000
	22	1484	3.2.09	19185			19185
	23	1471	2.2.09	76740			76740
	24	1470	2.2.09	500000			500000
	25	1644	16.3.09	12000			12000
	26	225	5.5.09	291189			291189
	27	412	15.6.09	129051			129051
	28	795	15.10.09				0

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29	1033	12.11.09	493272	Adv to NICSi on account of salary of six data entry operator	0	0	0
30	1461	8.1.10	22500	Adv to BSES for installing electricity connection in 10 night shel	0	22500	0
31	272	10.6.10	792167	Adv to NDPL for temporary electricity connection	0	792167	0
32	328	6.7.10	20000	Adv to NDPL for temporary electricity connection at Burari	0	20000	0
33	1024	5.1.11	958378	Adv to DDO for preparing digital map of Revenue Dist.	0	958378	0
34	230	26.5.11	197078	Adv to NDPL for temporary electricity connection at Burari	0	197078	0
35	131	30.5.11	110000	Adv to IC-SIC for purchase of two printers	0	110000	0
36	1052	28.10.11	185400	Adv to Sh. Dharmendra, IAS for TA on transfer	0	185400	0
37	155	14.5.12	922906	Adv to MTNL for 15 new telephone connections at Burari	0	922906	0
38	154	14.5.12	37110	Adv to TPDDL for electricity connection at Burari	0	37110	0
40	550	30.7.12	8639860	Adv to Toyota Kirloskar Motor Pvt. Ltd. For purchase of Innova	0	8639860	0
41	847	10.10.12	89798	Adv to Toyota Kirloskar Motor Pvt. Ltd. For purchase of Innova	0	89798	0
42	1087	21.11.12	339630	Adv to YSCDDA for payment of security deposit for table top ext	0	339630	0
43	1123	29.11.12	89798	Adv to YSCDDA for booking complex	0	89798	0
44	1577	7.3.13	1211009	Adv to YSCDDA for renovation of Wk/Bd Office	0	1211009	0
45	103	2.5.13	398630	Adv to DSSIDC for electricity connection at Burari	0	398630	0
46	102	2.5.13	123600	Adv to TPDDL for electricity connection at Burari	0	123600	0
47	263	11.6.13	1800000	Adv to Geospatial Deck Ltd. For purchase of 15 GPS tablets	0	1800000	0
48	324	19.6.13	18315	Adv to DDO for making arrangement for KMY 2013	0	18315	0
49	653	5.9.13	1000000	Adv to Accounts Officer NIC Delhi for procuring digital sign.	0	1000000	0
50	581	6.9.13	18315	Adv to Accounts Officer NIC Delhi for procuring digital sign.	0	18315	0
51	369	24.6.14	1304802	Adv to NICSi for purchase of computer and peripherals	0	1304802	0
52	549	6.8.14	36691	Adv to DDO in F/o Anil Aggarwal, Adm for training programme	0	36691	0
53	616	14.8.14	12739	Adv to Anil Aggarwal, Adm. Secy. To attend training programme	0	12739	0
55	1066	8.12.2014	42135	Adv to Jaipur Productivity Centre for training of Vijender Singh	0	42135	0
56	1197	7.1.2015	84270	Adv. To installation of COFFEE MACHINE	0	84270	0
57	57	20.04.2015	26000	Adv. To laipur productivity Trg. Programme	0	26000	0
60	432	30.07.2015	84270	Advance to TPDDL for URS transit camp 2015 at Burari	0	84270	0
62	742	4.11.15	1128386	HIRING OF NON A.C. BUSES	0	1128386	0
65	1029	30.12.15	20000	IMPREST	0	20000	0
71	306	6.6.16	51329	PURCHASE OF MOTOR CYCLE	0	51329	0
73	348	21.6.16	890000	CATERERS SIDHI VINAYAK	0	890000	0
74	406	23.6.16	88000	SDM-V. PURCHASE OF TECHNICAL DEVICE	0	88000	0
76	36	1.7.16	1000000	DSL SA	0	1000000	0
77	504	22.7.2016	88000	ADV TO PRANJAL ADMISW FOR TECHNICAL DEVISE PRCH	0	88000	0
79	554	28.7.2016	21979	ADV TO DDO FOR LABOURS FOR CARRYING /UNPACKING	0	21979	0
88	874	13.10.2016	150000	ADV TO DDO FOR LABOURS FOR CARRYING /UNPACKING	0	150000	0
96	1314	02.01.2017	30000	ADV TO CIVIL DEFENCE FOR HIRING OF DTC BUSES FOR	0	30000	0
98	1351	09.01.2017	28500	DDO	0	28500	0
99	1336	13.01.2017	13464	DDO	0	13464	0
102	1366	13.01.2017	150000	DTC	133290	0	0
105	1489	14.2.2017	20088	DTC	20088	0	0
106	1493	20.2.2017	133290	NICSi	275079	0	0
107	1530	20.2.2017	275079	NICSi	0	101859	5940
108	1605	01.03.2017	101859	IC-SIL	0	1000000	0
111	1654	09.03.2017	5940	DDO	0	1000000	0
116	1837	31.03.2017	1000000	TPDDL	0	566907	10000
117	1848	31.03.2017	10000	DTC	0	25000	88000
118	1756	31.03.2017	566907	NICSi	0	88000	100000
124	306	12.05.2017	25000	MTNL	0	25000	0
125	308	12.5.2017	88000	SHASHANKA KALA FOR TECH DEVICES	0	88000	0
126	340	24.05.2017	100000	ATUL KR. JAIN FOR TRASPORIT CHARGES FORM NASHIK	10044	0	0
127	339	18.5.2017	10044	NICSi	132822	0	58460
130	612	20.06.2017	58460	ADV TO DDO	0	23070	1010
131	622	21.06.2017	23070	IC-SIL	0	23070	0
133	654	04.07.2017	24168	adv. To icasil for salary of programmer	1010	10044	0
135	816	02.08.2017	91292	adv. To icasil for salary of march 2017	0	132822	58460
136	798	02.08.2017					24168
							91292

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Sl. No.	Date	Particulars	Account No.	Amount	Balance	Total
138	938	14.08.2017	47856 adv. to ddo			47856
140	918	16.08.2017	82074 adv. To nicsi	82074		129541
141	1015	25.08.2017	129541 adv. To iccil	280693		
142	1016	04.09.2017	280693 adv. To nicsi	482296		18792
143	919	04.08.2017	482296 adv. To nicsi			7775000
144	1137	18.08.2017	18792 adv. To ddo			2500
145	1307	29.09.2017	7775000 adv. To DALSA			2051
148	1462	8.11.2017	2500 DTC for condemnation of DL 1A 1867			148443
149	1461	8.11.2017	2051 adv. To DDO			140000
152	1649	27.11.2017	148443 ICSSIL			25000
153	1765	4.12.2017	140000 DTTDC			25000
156	2148	23.1.18	25000 DTTDC FOR DIARY CALENDER			96894
157	2312	21.2.18	25000 TA ADV. TO RAJEEV KR AND VED PARKASH AAO			72630
160	2675	20.3.18	96894 ICSSIL			13652
161	2852	26.3.18	72630 ICSSIL			375000
162	512	4.6.18	13852 GNFC LTD			898
163	708	15.6.18	375000 S.K.JHA FOR INDUCTION TRAINING			
165	912	4.7.2018	13852 GNFC LTD			
166	798	24.7.2018	898 NCODS SOLUTIONS FOR DIG. SIGN.			212000000
168	1559	18.9.2018	250702 NICSII	250702		1102000000
169	1725	10.10.2018	212000000 DTTDC FOR MUKHYAMANTRI TIRTH YATRA YOJNA			
170	1727	10.10.2018	1102000000 DTTDC FOR MUKHYAMANTRI TIRTH YATRA YOJNA			
171	1726	10.10.2018	74708 NICSII			2766847
172	1834	28.10.2018	427915 NICSII			105000
173	1990	01.11.2018	1196414 NICSII			
176	2354	05.12.2018	2766847 ADV. TOWARDS RESTORATION OF HZ KHAWAJA SHRINE			
178	2385	20.12.2018	105000 REGN FEE FOR NEWLY PURCHASED VEHICLE			
180	2566	07.01.2019	250702 nicsi for manpower for nine months			15312
181	2563	15.01.2019	34727 NICSII			341610
183	2941	27.2.19	15312 DDO FOR LABOUR CHARGES			
184	2936	5.3.19	341610 PROVIDING OF 10 TEL CONN. FOR URS TRANSIT CAMP 2019			
185	2942	6.3.19	74991 NICSII			31860
186	2974	7.3.19	215418 NICSII			492300000
196	3121	27.3.19	1000000 MTNL FOR RAILWAY RESERVATION CENTRE			1000000
198	76	18.4.19	482300000 DTTDC FOR MUKHYAMANTRI TIRTH YATRA YOJNA			
199	657	19.7.19	100000 ADV. TO K S MEENA FOR OBSERVER DUTY			429528
			429528 NICSII FOR CLOUD RESOURCE SERVICES			
				8236328		862622775
			871288632			
			14400 Adv. For Training Programme			14400
			43434 Purchase of Tyers J.K.Tyers			43434
			917 Purchase of Tyers J.K.Tyers			917
			410529 Purchase of Ambesdor Car M/s Rajiv Motors			410529
			15600 Adv. For Bhagadhar Workshop			15600
			495600 Minor work from MCD			495600
			491300 Minor work from MCD			491300
			481900 Minor work from MCD Bara Tooti Road			476100
			478100 Minor work from MCD Sant Nagar Buarl			475150
			475150 Minor work from MCD Majnu Ka Tile			68860
			59850 Minor work from MCD I Kirpa Narayan Meerg			451600
			451600 Minor work from MCD Ex.Engg.Sozone			377400
			377400 Minor work from MCD Gail Lotan Jat			459700
			459700 Minor work from MCD Jain Mandir			499100
			499100 Minor work from MCD Sant Nagar Buarl			146450
			146450 Minor work from MCD J. Raj Pura Road			409000
			409000 Minor work from MCD Bara Tooti Road			489700
			470250 Minor work from MCD 1 Raj Pura Road			146450
			315200 Minor work from MCD Gail Lotan Jat, Kandhen			409000
			500000 Minor work from MCD Malka Ganj Chowk			470250
						315200
						500000

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19	81	21.10.05	1484	Minor work from MDPL	0	1484	0
20	50	21.10.05	245916	Minor work from MCD Roasma Rd.	0	245916	0
21	49	21.10.05	394600	Minor work from MCD Shakti Nagar	0	394600	0
22	48	21.10.05	379300	Minor work from MCD Sant Nagar Buari	0	379300	0
23	79	21.10.05	447900	Minor work from MCD Raj Nivas	0	447900	0
24	51	21.10.05	356821	Minor work from MCD	0	356821	0
25	166	14.2.06	500000	Minor work from Ex. Edpp. II	0	500000	0
26	167	14.2.06	451217	Minor work from Bhart Heavy Elect. LTd.	0	451217	0
27	249	31.3.06	270000	Scular light System from Bhart Heavy Elect. LTd.	0	270000	0
28	242	31.3.06	493283	Minor work from Commissioner MCD	0	493283	0

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PAO-VI

2

Gratuity (with held)				
Sl.No.	Name	Date of retirement	Date of payment of gratuity	With held amount
1.	Jwala Dutt	31/03/2010	31/03/2010	1000
2.	Vijay Singh	30/04/2010	30/04/2010	1000
3.	Ranjeet Singh	08/03/2009	14/05/2010	1000
4.	Krishna Kumar Kathuria	30/04/2010	30/04/2010	1000
5.	Balbir Singh Mathur	30/09/2010	23/11/2010	100000
6.	Haridayanand	31/01/2011	17/02/2011	26844
7.	Mast Ram	09/07/2010	21/02/2011	39500
8.	Ranjeet Singh Kashyap	31/01/2011	25/02/2011	28400
9.	Vinod Kumar Gupta	31/05/2011	30/05/2011	1000
10.	Ram Das Dhingra	31/05/2011	31/05/2011	1000
11.	Megha Raj	31/10/2012	22/10/2012	1000
12.	Gurdial Singh	31/12/2012	21/12/2012	70241
13.	Satish Kumar Sehgal	16/01/2013	05/03/2013	1000
14.	Padam Kant Saxena	30/06/2013	21/06/2013	100000
15.	Sudershan Sharma	31/10/2013	30/10/2013	63202
16.	Rajender Singh	30/06/2014	17/06/2014	1000
17.	Hira Lal	31/12/2014	20/12/2014	1000
18.	Bhagwant Swarup Sharma	31/01/2015	29/01/2015	1000
19.	Ashwani Kumar	30/04/2015	21/05/2015	67900
20.	Harbajan Singh	30/06/2015	03/12/2015	90920
21.	Sh. Mahavir Singhal	28/02/2017	20/02/2017	100000
22.	Sh. Ramesh Kumar Sharma	31/10/2014	21/03/2017	864
23.	Sh. Bhagwan Singh	31/03/2017	30/04/2017	71191
24.	Ms. Rekha Rani	31/10/2017	27/10/2017	50000
25.	Late Sh. Ramesh Chander	18/01/2018 (DOD)	29/05/2018	2820
26.	Sh. Kuldeep Singh	31/05/2017	26/03/2019	57697

Gratuity released (which were with held)				
Sl.No.	Name	Date of retirement	Amount released	Date of release
1.	Sh. Khushal	31/03/2017	1,00,000	15/07/2019
2.	C.K. Chaturvedi	24/02/2011	100000	18/05/2011
3.	Rakesh Kapoor	28/02/2011	100000	27/04/2011
4.	Sukhdev Singh	30/04/2015	100000	30/04/2015
5.	Bijay Singh	31/10/2016	74085	31/10/2016

03/9/19

AAO 31/10/19

ANNEXURE - B

7

PAO : 067580 , PAO No. VI

Sl. No Cheque No. Cheque Amount DDO Code

MONTH : FEBRUARY (Financial Year 2018-2019)

PAO Cheques & Bills

1	A401946	Rs.44,442.00	067580
2	A401948	Rs.81,000.00	067580
		Rs.125,442.00	

MONTH : MARCH (Financial Year 2018-2019)

PAO Cheques & Bills

3	A402114	Rs.2,799,627.00	083006
4	A402283	Rs.27,000.00	067580
5	C544301	Rs.500,000.00	067580
		Rs.3,326,627.00	

MONTH : MAY (Financial Year 2018-2019)

PAO Cheques & Bills

6	A399774	Rs.5,000.00	081001
7	A399775	Rs.5,000.00	081001
8	A399781	Rs.5,000.00	081001
9	A399785	Rs.5,000.00	081001
10	A399788	Rs.5,000.00	081001
11	A399789	Rs.5,000.00	081001
12	A399790	Rs.5,000.00	081001
13	A399791	Rs.5,000.00	081001
14	A399792	Rs.5,000.00	081001
15	A399794	Rs.5,000.00	081001
16	A399795	Rs.5,000.00	081001
17	A399796	Rs.5,000.00	081001
18	A399801	Rs.5,000.00	081001
19	A399806	Rs.5,000.00	081001
20	A399808	Rs.5,000.00	081001
21	A399810	Rs.5,000.00	081001
22	A399812	Rs.5,000.00	081001
23	A399814	Rs.5,000.00	081001
24	A399816	Rs.5,000.00	081001
25	A399823	Rs.5,000.00	081001
26	A399825	Rs.5,000.00	081001
27	A399826	Rs.5,000.00	081001
28	A399831	Rs.5,000.00	081001
29	A399834	Rs.5,000.00	081001
30	A399835	Rs.5,000.00	081001
31	A399838	Rs.5,000.00	081001
32	A399840	Rs.5,000.00	081001
33	A399845	Rs.5,000.00	081001
34	A399847	Rs.5,000.00	081001
35	A399849	Rs.5,000.00	081001
36	A399946	Rs.3,195.00	014001
		Rs.153,195.00	

MONTH : JUNE (Financial Year 2018-2019)

PAO Cheques & Bills

37	A400203	Rs.14,063.00	002001
		Rs.14,063.00	

MONTH : JULY (Financial Year 2018-2019)

PAO Cheques & Bills

38	A000356	Rs.60,000.00	067580
39	A400397	Rs.38,940.00	014004

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4-7-19
Asstt. Accounts Officer
Govt. of NCT of Delhi
PAO-VI, Tis Hazari, Delhi-54

40 A400408 Rs.898.00 069001
Rs.99,838.00

MONTH : SEPTEMBER (Financial Year 2018-2019)

PAO Cheques & Bills

41 A400861 Rs.958.00 010009
Rs.958.00

MONTH : OCTOBER (Financial Year 2018-2019)

PAO Cheques & Bills

42 A400901 Rs.1,250.00 014007
43 A400902 Rs.1,250.00 014007
44 A401023 Rs.5,430.00 067580
45 A401024 Rs.3,948.00 067580
Rs.11,878.00

MONTH : NOVEMBER (Financial Year 2018-2019)

PAO Cheques & Bills

46 A401131 Rs.4,000,000.00 069001
47 A401329 Rs.550.00 067580
48 A401330 Rs.500.00 067580
Rs.4,001,050.00

MONTH : DECEMBER (Financial Year 2018-2019)

PAO Cheques & Bills

49 A000377 Rs.19,999.00 010001
50 A000379 Rs.35,362.00 010009
51 A401372 Rs.92,143.00 081001
52 A401488 Rs.2,990.00 010001
Rs.150,494.00
Rs.7,883,545.00

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49-19
Asstt. Accounts Officer
Govt. of NCT of Delhi
PAO-VI, Tis Hazari, Delhi-64