

22/c

**Directorate of Audit  
Government of NCT of Delhi  
4<sup>th</sup> FLOOR, DELHI SECTT.  
I.P.ESTATE, NEW DELHI**

**Sub. Internal Audit Report on accounts of Pay & Accounts Office, PAO-XIII, Shankar Road, New Delhi, for the period 01-04-2017 to 31-03-2022.**

**INTRODUCTION**

The accounts of Pay & Accounts Office, PAO-XIII, Shankar Road, New Delhi, for the period 01-04-2017 to 31-03-2022 were test audited by audit Party No. 27 consisting of Sh. Anil Kumar Grover, IAO and Sh. Karamyogi, A.S.O. w.e.f. 16-01-2023 to 27-01-2023 (including two days leave).

**GENERAL SET-UP AND ACTIVITIES**

The main function of the Pay & Accounts Office, PAO-XIII, Shankar Road, New Delhi, is to pre check of bills received from Nineteen (19 No.) DDOs under the payment control of this office and the post check of Vouchers, Preparing & rendering of monthly accounts to Principal Account Office and maintenance of Broad-sheets, Finalization of Pension/Family pension, maintenance of accounts of NPS, reconciliation of expenditure with DDOs and Banks and maintenance of GPF Accounts and issue of GPF statement.

**LIST OF HEAD OF OFFICE/DDO/CASHIER DURING THE PERIOD OF AUDIT ALONG WITH PERIOD OF STAY**

**Head of Office**


S.NO.	Name & Designation (S/Sh./Smt.)	Period
1.	Rajender Kumar, PAO	01-04-2017 to 05-03-2019
2.	Gautam Malhotra, PAO	06-03-2019 to 03-06-2019
3.	Rajesh Grover, PAO	04-06-2019 to 07-07-2020
4.	Chander mani Nagpal, PAO	08-07-2020 to 05-07-2021
5.	Deepak Kumar Sharma, PAO	06-07-2021 to 06-09-2021
6.	Sham Sunder, PAO	07-09-2021 to till date

**DDO**

S.NO.	Name & Designation (S/Sh./Smt.)	Period
1.	Seema Sachdev, AAO	01-04-2017 to 31-03-2020
2.	Navin Kalia, AAO	01-04-2020 to 31-03-2022

**Cashier**

S.NO.	Name & Designation (S/Sh./Smt.)	Period
1.	Malkhan, Sr. Asstt.	01-04-2017 to 31-03-2018
2.	Vikrant, Jr. Asstt.	01-04-2018 to 31-03-2019
3.	Suman Chawla, ASO	01-04-2019 to 31-03-2021
4.	Vikrant, Jr. Asstt.	01-04-2021 to 31-03-2022



24/c

**BUDGET ALLOTMENT AND EXPENDITURE**

The details of Allotment of budget and Expenditure incurred during the year 01/04/2017 to 31/03/2022 is as under:-

Year	Budget Allocated & Major Head-	Expenditure	Balance
2017-2018	12300000/-	12246863/-	53137/-
2018-2019	12990000/-	12891435/-	98565/-
2019-2020	13070000/-	12130420/-	939580/-
2020-2021	12505000/-	12394850/-	110150/-
2021-2022	13820000/-	13337665/-	482335/-

**VACANCY POSITION**

Sl No.	Post/Group	Post sanctioned	Post Filled	Vacant
01	Group"A"	0	0	0
02	Group"B"	08	06	02
03	Group"C"	13	06	07
	<b>Total</b>	<b>21</b>	<b>12</b>	<b>09</b>

**Statutory Audit**

Statutory audit of PAO-XIII, Shankar Road, New Delhi has been conducted upto 2010-11 by AGCR (Delhi).

**Maintenance of Record :-**

The maintenance of record of Pay & Accounts Office, PAO-XIII, Shankar Road, New Delhi, for the period 01-04-2017 to 31-03-2022 was found satisfactory subject to observations made in Current audit report and in test audit note.

20/c

**PART-I A**  
**OLD AUDIT REPORT**

There were 05 audit paras outstanding with the recovery of Rs. Nil- in the Pay & Accounts Office, PAO-XIII, Shankar Road, New Delhi, for the period 2011 to 2017. PAO-XIII has submitted replies of these paras. As per replies, no para is fully adjusted/settled and will remain outstanding (Reply placed at page-31/c to 34/c of KD's file and compliance seen) and all paras have been incorporated with current audit report in Part 1.

S.N O	Year	Total Para	Para Settled	Para No. of Settled	Outstanding Para with No.	Total outstanding para
1.	2011-2017	05	0	-	1,2,3,4 &5	05
	<b>Total</b>	<b>05</b>	<b>0</b>		<b>05</b>	<b>05</b>

**(B) RECOVERY OF OLD AUDIT REPORT**

S.NO	Year	Total old recovery	Amount recovered	Balance recovery against paras (Amount in Rs. Parawise)
-NIL-				



1910

# PART 1

*old Audit Report*

(8)  
13/2

**PART - II**  
**CURRENT AUDIT REPORT**  
**(2011-12 TO 2016-17)**

Para No. 1

(Ref to memo no 01 dated 20.11.17)

Sub:-Late Remittances

During the course of test audit of the accounts for the year 2010-17, in r/o PAO-XIII, GNCT of Delhi, it has been noticed that the receipts had been deposited late in the accredited bank by the PAO. There were delays in depositing of receipts from 27-67 days. As per para 1.11 of the Civil Accounts Manual, bank drafts/cheques received in the pay and Accounts office should be entered in the register of Valuable (form CAM-16) immediate on receipt and then sent to the bank for credit to Govt. Account with a credit slip on the next working day.

Accredited bank credits the Deposit into the Govt. Account as per the classification given by the P.A.O. on daily basis. The daily total receipts from the credit scrolls are posted in P.S.B. suspense register. Details of the receipts from challan are compiled daily under Suspense Head of account in compilation register. The monthly total of each receipts head in the compilation register is recorded in the classified abstract. These total figures are subsequently booked in the monthly accounts under the respective heads of receipts for onward transmission to the Principal Accounts Office.

Scrutiny of valuable register of PAO-XIII revealed that the remittances as referred to above are not being made on the next working day as per the provision of the Civil Accounts Manual. A few of the examples of remittances are as under:-

S. No.	Date of Receipt	Amount	Date of eposit	Cheque No.	Late by days	DDO
1	12/8/2015	6763	27/10/15	754302	77	GGSIPIU
2	12/8/2015	21200	27/10/15	4619	77	AO(HQ)
3	12/8/2015	26260	27/10/15	4620	77	AO(HQ)
4	01/12/2015	30325	23/12/15	60106	23	Port Blair
5	04/03/2016	210975	28/3/16	62362	24	Port Blair
6	17/3/16	30000	20/4/16	62589	34	Port Blair
7	30/3/16	49155	28/4/16	264073	30	DAMB
8	26/8/16	97253	20/9/16	77030	26	SDMC
9	26/8/16	29770	20/9/16	723221	26	Sindhi Accadmy
10	13/10/16	49620	12/11/2016	674190	31	DTU
11	13/10/16	35385	12/11/2016	420512	31	D. Kalyan Samiti
12	13/10/16	10385	23/11/16	218751	42	CATS
13	21/11/16	42385	20/01/17	491991	61	Food Safety
14	22/12/2016	87715	20/01/17	86295	30	Cancer Instt.

*Ajay*

PAO has to see that remittances received from different PSUs and other govt. departments may be remitted into the Govt. treasury immediately.

(7)  
17/12

Para No.2

*P-12*

(Ref Memo No. 02 dated 21.11.2017)

**Sub. LTC Advance amounting to Rs.58,19,766/- lying pending.**

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-XIII, 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-XIII, has not submitted LTC Adjustment Bills. Detail is as under:-

S.No.	DDO Name	Token No. and Date of Advance	Amount
1	DFS(SR)	1162/6.5.13	65217
2	PR.ACT.OFFICE	1411/10.5.13	32810
3	PUSA POLY.	1432/10.5.13	97000
4	PUSA POLY.	1409/10.5.13	3780
5	DFS(SR)	1539/13.5.13	57967
6	DFS(SR)	1540/13.5.13	57967
7	DFS(SR)	1541/13.5.13	57967
8	DFS(SR)	1542/13.5.13	57967
9	DFS(MN)	1519/13.5.13	65217
10	DFS(MN)	1621/14.5.13	57967
11	PUSA POLY.	2107/22.5.13	41418
12	DFS(SR)	3288/18.6.13	86951
13	DFS(SR)	3254/18.6.13	49500
14	RCS	3209/17.6.13	92800
15	DFS(SR)	5331/6.8.13	28984

*Day*

16/4

16	DFS(MN)	5445/8.8.13	66103
17	DFS(MN)	5461/8.8.13	57126
18	PUSA POLY.	5551/6.8.13	97000
19	PUSA POLY.	5552/12.8.13	97000
20	PUSA POLY.	5550/12.8.13	97000
21	DFS(MN)	5571/12.8.13	66103
22	DFS(MN)	8002/4.10.13	52574
23	DFS(MN)	8006/4.10.13	66175
24	DFS(MN)	8215/4.10.13	67126
25	DFS(MN)	8003/4.10.13	33090
26	DFS(MN)	8403/11.10.13	46459
27	RCS	9563/6.11.13	25000
28	DTTE	10623/25.11.13	34389
29	DFS(MN)	11427/16.12.13	82719
30	DTTE	13360/28.1.14	86000
31	ITI PUSA	14181/12.2.14	29000
32	PAO XIV	15811/12.2.14	77000
33	DFS(SR)	15527/19.3.14	67126
34	DFS(SR)	15540/19.3.14	67126
35	DFS(SR)	15541/19.3.14	33563
36	EMPLOYMENT	16117/26.3.14	65000
37	EMPLOYMENT	16295/27.3.14	16400
38	DFS(MN)	2318/5.6.15	80539
39	DFS(MN)	2567/11.6.15	69120
40	DFS(SR)	2947/22.6.15	66000
41	DFS(HQ)	3293/3.7.15	73000
42	DFS(MN)	3477/6.7.15	208260
43	DFS(MN)	3634/7.7.15	73700
44	DFS(MN)	3842/4.7.15	38400

45	DFS(MN)	3859/14.7.15	51000
46	DFS(HQ)	3996/17.7.15	99000
47	DFS(HQ)	4058/20.7.15	69955
48	DFS(HQ)	4058/20.7.15	73700
49	DFS(MN)	7809/13.10.15	16900
50	EMPLOYMENT	8416/28.10.15	98400
51	RCS	10374/8.12.15	13122
52	ITI PUSA	10321/8.12.15	26478
53	DTTE(TECH)	10751/19.12.15	15750
54	PUSA POLY.	12981/15.2.16	180000
55	DFS(MN)	13009/15.2.16	9297
56	DFS(MN)	893/4.3.16	128974
57	RCS	273/19.4.16	90000
58	RCS	279/14.4.16	131000
59	PR.ACT.OFFICE	1498/18.5.16	47674
60	DFS(SR)	2861/17.6.16	117616
61	DFS(SR)	2860/17.6.16	235231
62	IIT DWARKA	3154/24.6.16	18500
63	DFS(MN)	2667/15.6.16	147019
64	DFS(MN)	2651/15.6.16	66178
65	DFS(MN)	2649/15.6.16	66178
66	DFS(MN)	2650/15.6.16	33089
67	DFS(MN)	2668/15.6.16	66179
68	DFS(MN)	2626/15.6.16	66179
69	DFS(MN)	2621/15.6.16	82724
70	DFS(MN)	3789/11.7.16	33089
71	DFS(MN)	3628/5.7.16	33089
72	DFS(MN)	3618/5.7.16	74624
73	DFS(MN)	3630/5.7.16	66179

15/4



74	DY.A.A.	4169/19.7.16	17388
75	PR.ACT.OFFICE	4446	14007
76	DFS(MN)	4762/3.8.16	16621
77	DFS(MN)	5141/12.8.16	125355
78	DFS(MN)	5142/12.8.16	93855
79	DFS(MN)	5149/12.8.16	62678
80	DFS(SR)	5214/19.8.16	65504
81	DFS(MN)	5790/2.9.16	125176
82	DFS(MN)	5520/26.8.16	93881
83	DFS(MN)	5521/26.8.16	93881
84	DFS(MN)	5766/2.9.16	33712
85	DFS(MN)	5853/2.9.16	128974
<b>TOTAL</b>			<b>5819766</b>

PAO has to take up the matter with the respective departments and adjust the advances within the time frame under intimation to audit. Other such type of cases has to be reviewed at office level.

Para No. 3

(Ref memo no.3 dt:- 22.11.17)

**Sub. Medical Advance amounting to Rs. 23,99,366/- lying pending .**

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

As per CCS Medical 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, but during the test check of auditable record, it comes into the notice that adjustment bills of Medical Advances drawn by the DDO's attached with PAO-XIII, has not submitted Medical Adjustment Bills. Detail is as under:-

S.No.	DDO Name	Token No. and Date of Advance	Amount
1	DFS(SR)	1396/15.14	115000
2	DFS(SR)	5071/7.8.14	33583
3	DFS(SR)	5144/8.8.14	33583
4	DFS(HQ)	5988/2.9.14	270000

*[Handwritten signature]*

5	DFS(HQ)	5141/3.9.14	310000
6	DFS(MN)	1947/25.5.15	17000
7	DFS(MN)	2802/18.6.15	180000
8	DFS(MN)	3955/15.7.15	34200
9	DFS(MN)	6012/26.8.15	64000
10	DFS(MN)	7149/24.9.15	54000
11	DFS(SR)	10521/14.12.15	250000
12	DFS(MN)	11939/20.1.16	29000
13	DFS(MN)	15953/30.3.16	500000
14	DFS(MN)	282/19.4.16	105000
15	DFS(MN)	2033/2.6.16	134000
16	PR.ACT.OFFICE	3986/28.6.16	270000
Total			2399366

PAO has to take up the matter with the respective departments and adjust the advances within the time frame under intimation to audit. Other such type of cases has to be reviewed at office level.

Para No. 4

(Ref to memo no 6 dt:- 27.11.17)

Sub: Outstanding Contingent Advances amounting to Rs. 6,52,33,510/-.

During the test check of auditable record of Advance Contingent Bills, of the office of PAO-XIII, GNCT of Delhi, for the audit period 2011-17, it came to notice that following Advances have been drawn by the DDOs, attached with PAO XIII, but the adjustments bills have not been submitted by the concerned DDOs, as per detail given below:-

S. No.	Name of department	Amount outstanding
1	BTC Pusa	13307778
2	DFS(MN)	12317215
3	Dte. Of Employment	462697
4	DTTE	14749604
5	DTTE(L)	3106103
6	Dwarka	558177
7	Dy APP Ship	42912

*Day*

8	IBBS	5000
9	ITI Pusa	1393037
10	K.P.W	92516
11	NC Joshi Hospital	88136
12	PAO-18	163800
13	Pension Cell	15204105
14	Principal PAO	1665
15	Pusa Polytech	2501991
16	RCS	533552
17	WFD	705222
<b>Total</b>		<b>65233510</b>

PAO has to take up the matter with the respective departments and adjust the advances within the time frame under intimation to audit. Other such type of cases has to be reviewed at office level.

Para No. 5

(Ref to memo no.7 dated 28.11.17)

Sub :- Delay in release of withheld amount of gratuity.

As see the GOI decision below Rule 64(2) of CCS Pension Rule 1972, as far as possible, all the Govt. dues penalties long term advances as House Building advance or conveyance advance, over payment of Pay & Allowance and such other dues, should be assessed two years before the retirement of a govt. servant and clearly indicate the total amount of outstanding dues which should be recovered, out of the retirement gratuity before authority for the payment i.e. gratuity is issued and if after the pension payee have been transmitted to PAO, if any addition recoveries to be made detail should be promptly reported to PAO. In case, where no major recoveries are due, but 10% of gratuity or Rs.1000/-has been withheld because there might be un-assessed govt. dues, the amount withheld shall automatically become payable on the expiry of six month after the retirement.

During the test check of auditable recorded O/o PAO-XIII, GNCT of Delhi, for the period, 2011-17, it came to notice that in the no. of cases, amount Rs.12,99,604/- for DCRG, have been withheld, as per detail:-

Sr. No.	PPO No.	Name	Date of retirement/Death	Department	Amount
1	300783	Sh. Jain Bhagwan Sharma, SERO	31.10.2013	DTE, PUSA	100000
2	400023	Late Sh. Hari Prasad, Chowkidar	27.4.2013	DTE, PUSA	21320

3	400034	Sh. Janak Mahto, Mali	30.11.2013	Pusa Poly.	42699
4	400119	Sh. Dev Bahadur, Driver	28.2.2014	DFS(HQ)	73422
5	400131	Sh. O.P.Sharma, Prof	28.2.2014	DTE, PUSA	120000
6	400197	Late Sh. Bachhan Singh, Daftari	22.12.2013	PAO-18	56173
7	400221	Sh. Surajiwan Singh, ADO	30.4.2014	DFS(HQ)	89727
8	400450	Late Sh. Vijender Kumar, fireman	24.2.2014	DFS(MN)	56932
9	500071	Late Sh. Vinay Kumar Rai, LF	16.09.2014	DFS(HQ)	70000
10	500150	Late Sh. Krishan Kumar, Chowkidar	11.08.2014	RCS	35438
11	500624	Sh. Jai Prakash Sharma, STO	31.10.2015	DFS (HQ)	73679
12	600348	Sh. B.K.Sharma, STO	31.7.2015	DFS(MN)	86290
13	600409	Sh. K.C.Agarwal, Spl. Director	31.8.2014	Employment	86900
14	600708	Late Sh. Ved Pal, FM	17.04.2016	DFS(SR)	145180
15	600759	Late Sh. Bikram Singh, STO	2.6.2016	DFS(SR)	176880
16	600883	Sh. Gautam Prasad, Chowkidar	31.12.2016	DTU	64964
<b>TOTAL</b>					<b>1299604</b>

PAO has to take up the matter with the respective departments and adjust the advances within the time frame under intimation to audit. Other such type of cases has to be reviewed at office level.

  
 (Ajay Gupta)  
 AO/LAO  
 Party No. X


9/c

**PART-II****CURRENT AUDIT REPORT**

During the course of audit, 09 preliminary audit memos (including 01 Record Memo and 02 letters ) were issued, out of which 01 record memo. has been fully settled and balance 08 memos have been converted into 04 paras and 04 TANS, and incorporated in current audit report as part-II. The details of outstanding amount partially adjusted by the PAO are given below:

S.No.	Memo. No.	Particular of memo	Reply of the unit	Remarks
1.	6	Medical Advance amounting to Rs. 2492756/- lying pending	Out of Outstanding medical advances, an amount of Rs. 450000/- have been adjusted during the audit period and balance of Rs. 2042756/- is lying pending	Compliance seen and the balance amount of Rs. 2042756/- has been shown outstanding in current audit report.
2.	7	Delay in release of withheld amount of gratuity amounting to Rs. 1282522/-	Out of outstanding withheld amount, an amount of Rs. 851874/- have been adjusted and balance amount of Rs. 430648/- is lying pending.	Compliance seen and the balance amount of Rs. 430648/- has been shown outstanding in current audit report.
3.	8	LTC advance amount to Rs. 4389376/- lying pending	Out of Outstanding LTC advances, an amount of Rs. 177000/- have been adjusted during the audit period and balance of Rs. 4212376/- is lying pending	Compliance seen and the balance amount of Rs. 4212376/- has been shown outstanding in current audit report.

During the course of current audit, a recovery of NIL has been pointed out.

  
**(ANIL KUMAR GROVER)**  
**Inspecting Audit Officer**  
**Audit Party No-XXVII**

8/c

**PART -II**  
**CURRENT AUDIT REPORT**  
**(2017-2018 to 2021-22)**

**PARA - 01**

**(Memo. No. 05 dt. 18/01/2023)**

**Sub. :- Outstanding contingent Advance amounting to Rs. 59217418.**

During the test check of auditable record of Advance Contingent Bills of the office of PAO-XIII, GNCT of Delhi, for the period 2017-2022, it came to notice that following Advances have been drawn by the DDOs, attached with PAO-XIII, but the adjustments bills have not been submitted by the concerned DDOs, as per detail given below:-

S.No.	Name of Department	Amount Outstanding (in Rs.)
01.	BTC, Pusa	13307778
02.	DFS(M.N.)	6570112
03.	DFS, Shankar Road	605900
04.	DFS(HQ)	2765820
05.	Dte. Of	536086
06.	DTTE	9865434
07.	DTTE(L)	3242223
08.	IIT, Dwarka	214677
09.	DY APP.Ship	42912
10.	IBBS	5000
11.	ITI (Pusa)	693037
12.	NC Joshi Hospital	158294
13.	PAO-18	163800
14.	Pension Cell	17949548
15.	PAO (HQ)	1665
16.	R.C.S.	1073620
17.	W.F.D.	2021512
<b>Total</b>		<b>59217418</b>

Necessary steps may be taken by the PAO with respective departments to adjust the advances within the time frame under intimation to Audit. Similar cases may also be reviewed at PAO level.


**PARA - 02**

**( Memo No: 06 dated: 20/01/2023)**

**Sub. :- Outstanding Medical Advances amounting to Rs. 2042756/-**

As per CCS (Medical Attendant ) Rules, when an advance has been drawn by any govt. Employee, the claim for reimbursement of expenditure incurred on medicines shall be submitted within one month of discharge from the Hospital.

During the test check of Medical Advance Register for the period 2017-2022, it came to notice that following Medical Advances have been drawn by the DDOs, attached with PAO-XIII, but the adjustments bills have not been submitted by the concerned DDOs, as per detail given below:-



7/c

S.No.	Name of Department	Token No. & date of advance	Amount Outstanding (in Rs.)
01.	DFS(M.N.)	215/11-04/2017	274000/-
02.	DFS(M.N.)	9408/15-11-2017	25000/-
03.	DFS(M.N.)	11280/22-12-2017	27300/-
04.	DFS(HQ)	11541/08-01-2018	183000/-
05.	Employment	1058/12-12-2018	60000/-
06.	DFS(M.N.)	4210/32-02-2018	13900/-
07.	DFS(M.N.)	7220/17-10-2018	85000/-
08.	DFS(M.N.)	11036/22-01-2019	70000/-
09.	DFS(M.N.)	13090/11-03-2019	270000/-
10.	Employment	4011/25-07-2019	400343/-
11.	DFS(HQ)	8801/19-01-2020	600000/-
12.	PAOHQ)	2167/14-07-2021	34213/-
<b>Total</b>			<b>2042756/-</b>

Necessary steps may be taken by the PAO with respective departments to adjust the advances within the time frame under intimation to Audit. Similar cases may also be reviewed at PAO level.

**PARA – 03**

**(Audit Memo No: 07 dated: 20/01/2023)**

**Sub. :- Delay in release of withheld amount of gratuity.**

During the test check of records provided by PAO-XIII for the period 2017-2022, it came to notice that a number of cases of withheld amount of gratuity amounting to Rs. 430648/-/- of different DDOs attached with PAO-XIII, are not yet released, as per detail given below:-

S.No.	Name (S/Sh./Smt.)	Date of Retirement/Death	Department	Amount (in Rs.)
01.	Praveen Jain	26/06/2018	DFS (HQ)	200000/-
02.	Lokman Singh	25/04/2018	DFS (MN)	91806/-
03.	Shri Bhagwan	05/07/2017	DTTE	68575/-
04.	Rajender Kumar	31/7/2018	DTTE	70267/-
<b>Total</b>				<b>430648/-</b>

Necessary steps may be taken by the PAO with respective departments for releasing the withheld amount of gratuity within the time frame under intimation to Audit. Similar cases may also be reviewed at PAO level.

PARA – 04

( Memo No: 08 dated: 20/01/2023)

Sub. :- LTC Advances amounting to Rs. 4212376/- lying unadjusted.

As per CCS (LTC ) Rules, when an advance has been drawn by any govt. Employee, the claim for reimbursement of expenditure incurred on journey medicines shall be submitted within one month of completion of return journey.

During the test check of LTC Advance Register for the period 2017-2022, it came to notice that following LTC Advances have been drawn by the DDOs, attached with PAO-XIII, but the adjustments bills have not been submitted by the concerned DDOs, as per detail given below:-

S.NO	NAME OF THE DEPARTMENT	NAME OF EMPLOYEE	TOKEN NO & DATE	AMOUNT
1	PAO(HQ)	KISHAN SHAH	860/27-04	22968/-
2	PAO(HQ)	ASHOK KUMAR	861/27-04	22968/-
3	PAO(HQ)	BHARTI SHARMA	1980/26-05	26000/-
4	EMPLOYMENT	ANU PANCHAL	2579/14-06	131126/-
5	EMPLOYMENT	KAMLESH	2311/12-03	36820/-
6	RCS	BINOD KUMAR	3176/04-07	92093/-
7	PUSA POLY.	ABHIJIT CHATTERJEE	6133/01-09	45000/-
8	EMPLOYMENT	AJAY KUMAR RATHEE	6543/11-09	23000/-
9	PUSA POLY.	POONAM ARORA	6950/15-09	108000/-
10	PENSION CELL	DEVENDRA KUMAR VERMA	7210/20-09	5280/-
11	RCS	VIPIN CHOPRA	3736/14-03	153000/-
12	DFS(MN)	JAGBIR SINGH	2274/09-06	113400/-
13	DFS(MN)	RAJ KANWAR	6454/08-09	121342/-
14	DFS(MN)	PHOOL KUMAR	6452/08-09	94980/-
15	DFS(MN)	PARMOD KUMAR	6451/08-09	87674/-
16	DFS(MN)	STYAWAN	6469/08-09	157072/-
17	DFS(MN)	JITENDER KUMAR	6470/08-09	94980/-
18	DFS(MN)	KARAN SINGH	6472/08-09	94980/-
19	DFS(MN)	VIRENDER SINGH	6468/08-09	94980/-
20	DFS(MN)	RAMIKESH	7058/20-09	124466/-
21	DFS(MN)	HARISH KUMAR	7063/20-09	94041/-
22	DFS(MN)	SURENDER SINGH	7068/20-09	125658/-
23	DFS(MN)	SANDEEP	7070/20-09	120600/-
24	DFS(MN)	JOGINDER SINGH	7071/20-09	120600/-
25	DFS(SR)	RANJEET SINGH	2480/13-06	90281/-
26	DFS(SR)	SATISH KUMAR	6500/11-09	93000/-
27	DFS(SR)	JITENDER	2484/13-06	185395/-
28	PAO(HQ)	SHIVKANT SHUKLA	1405/10-05	40000/-
29	KASTURBA	GAGAN BIR KAUR	5962/18-09	215390/-
30	KASTURBA	JYOTI ARORA	5448/07-09	48934/-

6/c



SLC

31	PUSA	DHAMVIR SINGH	6866/09/10	6264/-
32	EMPLOYMENT	K. S. MEENA	7494/22-10	67874/-
33	PUSA	SHIVANI	7983/05-11	51300/-
34	EMPLOYMENT	JYOTI	8092/06-11	17280/-
35	RCS	PARVEEN	8586/20-11	81483/-
36	KASTURBA	GAGAN BIR KAUR	8604/20-11	2464/-
37	EMPLOYMENT	KISHAN KUMAR	8611/20-11	162256/-
38	PUSA	SUSHMA CHAWLA	11926/14-02	72500/-
39	RCS	JASWANT KUMAR	13375/14-03	75000/-
40	PAO(HQ)	RAMAN	13741/22-03	36000/-
41	RCS	V.SUKESH	558/18-04	28300/-
42	PUSA	G.N.GOVANDHAN	2117/06-06	143280/-
43	PAO(HQ)	MUKESH KUMAR SHARMA	7712/07-11	54000/-
44	PAO(HQ)	NIJWALA BAJAJ	8733/25-11	24800/-
45	RCS	AJAY KUMAR	8972/04-12	146772/-
46	ITI DWARKA	B.SHAMANYA SUNDARAN	9469/17-12	36180/-
47	PAO-20	SANJEEV KAKRIG	12288/27-02	97230/-
48	KASTURBA	G. NARASIMRA	12535/06-03	160365/-
49	PAO(HQ)	VANDANA RAJINDER	8286/04-01	9000/-
50	DFS(HQ)	RAMESH KUMAR GARG	11650/13-02	156000/-
<b>TOTAL</b>				<b>4212376/-</b>

Necessary steps may be taken by the PAO with respective departments to adjust the advances within the time frame under intimation to Audit. Similar cases may also be reviewed at PAO level.

4/c

## TEST AUDIT NOTE

TAN- 1

(Memo No. 02 dt. 17/01/2023)

**Subject :- Improper maintenance of Pay Bill Registers.**

During the test check of the PBRs maintained by the office for the Audit period 01-04-2017 to 31-03-2022, following irregularities have been noticed: -

1. The mandatory page counting certificate is not recorded in the PBRs on the first page which is also required to be countersigned by the DDO concerned.
2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found filled in the PBR. Apart from name & designation, other details like Date of Joining, Level, details of loan /advances/ refunds, PAN No. etc. were also not found completely filled.
3. GAR-18 Abstract of Pay bill for the period 2018-19, 2019-20 & 2021-22 not prepared and for the period 2017-18, and 2020-21 are found prepared but not attested /signed by the DDO.
4. Each entry in the PBR should be signed by the DDO which has not been done.
5. Total of each column is also required to be entered on the last line of each page (at the bottom) which helps in calculation of Income Tax of the respective year.
6. Cutting / Overwriting/fluiding is strictly prohibited in the official record, but it has been found to the contrary.

Above discrepancies may be rectified and compliance shown to at the time of next audit.



TAN - 02

( Memo No: 03 dated: - 17/01/2023)

**Sub. :- Shortcomings in Bill Registers.**

On test check of bill registers for the period 2017-2018 to 2021-2022, maintained by PAO-XIII, Shanakar Road, New Delhi, the following deficiencies have been noticed :-

1. Page counting certificate has not been recorded on the first page of the any of the register.
2. Particulars of every bill presented to PAO need to be entered at Col. 2 of the bill register and its net amount in Col. No.3. Further, these entries must be attested by the DDO at Col.4 at the time of signing the bill and before presentation to PAO. But, it is noticed that entries were found unsigned by the DDO for the period 2017-18 & 2018-19, which is irregular.
3. **Col. 5,6,7,8, and 9 not filled:-** Col. 5,6,7,8, and 9 should be completed under the signature of DDO so as to check the actual amount admitted/passed by the PAO office and timely receipt of cheque/ECS, but the same has not been completed/signed by the DDO in respect of any of the financial year under audit period, which is irregular.
4. Col. No. 10,11 and12 of the bill register for the year were also not filled wherein the cheque no./ Date received against the bill present to the PAO to be entered and which must be attested by the DDO in Col.12 at the time of making necessary entry into the Cash Book. But these columns were found blank, which is irregular.
5. Col. No. 13, 14 and 15 meant to keep a check and to avoid the possibilities of retention of undisbursed money beyond the prescribed period not filled.
6. Cutting and Over-writings are not being attested by the DDO.

Above discrepancies may be rectified and compliance shown to at the time of next audit.

TAN - 03

( Memo No: 04 dated:- 18/01/2023)

**Subject:- Improper maintenance of Service Books.**

During the test check of service books, the following shortcomings have been observed:-

**(1) Service book to be shown to the officials every year**

SR -202 stipulates that Service books are 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 been verified and certified as such, before affixing his signature. However, it has been observed that the service books were not shown to most of the officials as there was no signature of the official obtained in the service books.

**(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 the same has not been following in most of the cases.

2/2

**(3) Inclusion of Aadhar (Unique Identification) number in Service Book of Government Servants.**

On perusal of Service Book of the staff of Directorate of Employment, IARI Pusa, New Delhi, 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 e.g. Sh. Hans Raj Solanki, UDC Sh. Jagveer Singh, Assistant Section Officer, and Sh. Anuraj Mishra, Sr.Asstt. 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.

**(4) Police Verification, Character and Antecedents, Medical examination Entry.**

The Character and Antecedents verification & Medical examination entries of Sh. Subodh Kumar, MTS have not been recorded in the Service Book.


**(5) GPF No. /PRAN No. not recorded**

GPF No./ PRAN No. has not been recorded in the service books e.g. Sh. Subodh Kumar, MTS and Sh. Anuraj Mishra, Sr. Assistant.

**Details of Staff whose retirement is within 5 years and completed 18 years of service**

S. NO.	Name & Design. Of the officer (Sh/Smt.....)	Designation	Date of Appointment
1.	Sh. Praveen Kumar	AAO	04-09-1995
2	Ms. Seema Chahar	ASO	21-0-1995
3.	Sh. Jagveer Singh	ASO	10-06-1998
4.	Ms. P.SreeDevi	ASO	09-11-1995
5.	Ms. Pooja Sehgal	AAO	1-09-1997
6.	Sh. Subodh Kumar	MTS	08-07-2002

Necessary steps may be taken to rectify the above shortcoming and shown to next audit.

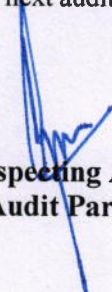


**Sub. :- Discrepancies in Stock Registers.**

During the test check of Stock Registers maintained by PAO-XIII, Shankar Road, New Delhi, the following shortcomings have been noticed during the audit period 2017-22 :-

1. Stock Register for consumable and non-consumable are not maintained separately.
2. Each and every entry is required to be signed by the concerned incharge, but the same is not done.
3. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of stocks (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. On scrutiny, it has been observed that physical verification of consumable/ Non-consumable stock registers was not done in any year.
4. Amounts of non-consumable items purchased were not mentioned in the stock register.
5. Overwriting/cuttings not attested by the concerned incharge.
6. Non-consumable items were issued and deducted from the progressive balance which is irregular. Some examples are : Calculator Electric Kettle, Key Boards, Web Camera, Scanners etc.
7. Page counting certificate of stock register was not mentioned on the first page.
8. Balance showing in respect of items A-4 Size papers (Page-201 of stock register) and File covers (Page-129 of stock register) are incorrect.

Necessary steps may be taken to rectify the above shortcoming and shown to next audit.

  
**Inspecting Audit Officer**  
**Audit Party No-XXVII**