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Sub: - Audit report of Pay and Accounts Office, PAO 25, Peeragarhi DTC Depot Complex, Peeragarhi Delhi. 2020-2021 to 2021-2022.

INTRODUCTION:

The I.A.R. on the accounts of Pay and Accounts Office, PAO 25, Peeragarhi DTC Depot Complex, Peeragarhi Delhi for the year 2020-2021 to 2021-2022 was conducted by field Audit Party No. XVI Comprising of Smt. Kavita Saxena Sr.AO/IAO & Sh. Sandeep Kr. Jr. Assistant. The audit was conducted during 07 working days w.e.f. to 13.09.2022 to 21.09.2022. This was the general audit.

AIMS AND OBJECTIVES

a). The pay and Accounts Officer verbally informed the main objective of .Pay and Accounts Office, PAO 25, Peeragarhi DTC Depot Complex, Peeragarhi Delhi is to make timely payment after scrutiny all bills in respect of DDOs who comes under the jurisdiction of PAO 25 and make payments through ECS/ RTGS.

b) List of HOD HOO /DDO/ Cashier

The following officers/officials have served as HOO/DDO/Cashier.

1. LIST OF HOO

S.NO.	NAME	Designation	TIME DURATION
1	Mr.Manoj Kumar	Pay and Accounts Officer	01.04.2020 to 31.03.2022

LIST OF DDO

S.NO.	DDO NAME	Designation	TIME DURATION
1	Mrs. Rajni Verma	AAO	01.04. 2020 to 07.09.2021
2	Mrs, Asha Gaind	AAO	08.09.2021 to 31.03.2022
	List of CASHIER		
1	Shri Sandeep Kumar	Sr. Assistant	01.04.2020 to 31.03.2022

c) Budget allocation and Expenditure

Non-Plan			
Year	Budget allotment (in Rs.)	Expenditure (in Rs.)	Balance (in Rs.)
2020-2021	1,72,90,000	1,40,01,372	32,88,628
2021-2022	1,78,15,000	1,44,01,372	34,13,628

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d). **Statutory Audit:-** Statutory audit of Pay and Accounts Office, PAO 25, Peeragarhi DTC Depot Complex, Peeragarhi Delhi has been conducted by AG (Audit), Delhi till 2021-2022.

e) **Vacancy position of Teaching & Non Teaching Staff:-**

S.No.	Group	Sanctioned	Filled	Vacant
1	A	01	01	00
2	B	04	02	02
3	C	21	14	07
TOTAL		26	17	09

Maintenance of Records:-

The maintenance of records of Pay and Accounts Office, PAO 25, Peeragarhi DTC Depot Complex, Peeragarhi Delhi for the year 2020-2021 to 2021-2022 was found satisfactory subject of observations made in Current audit report and in test audit note.

Old Audit Report

As per Old Audit Report there were 11 outstanding paras with recovery of Rs.50822/- . The PAO has shown no record in compliance/ settle for old paras. So all 11 paras have been taken as a fresh alongwith recovery of Rs.50822/- in current audit report as Part-I.

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S.No	Year	Total Paras	Para Settled	Outstanding Paras
1	2010-2011	04	0	04
2	2011-2017	02	0	02
3	2017-2020	05	0	05
TOTAL		11	0	11

Details of old Recovery

S.No	Year	Total old Recovery	Amount Recovered		Balance Recovery
			Para No.	Amount	
1	2010-2020		Nil	NIL	

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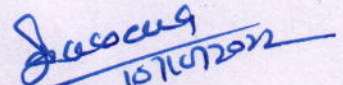
Current Audit Report: -

During the course of current audit, 14 audit memos issued, highlighting various irregularities/ recovery to the tune of Rs 25269/- out of which 07 memos fully involving recovery amounting to Rs.18678/- settled on spot and remaining 07 memos converted into para 05 Audit paras and 02 TAN with the recovery of Rs. 6581/- in the current Audit Report.

Details of Current Recovery (Audit Period 2020-2021 to 2021-2022)

Memo No.	Total Recoveries (In Rs.)	Amount Recovered	Balance (In Rs.)
03	330 /	330 /	0
05	17760 /	17760 /	0
07	6000 /	0	6000
08	588 /	588 /	0
09	591 /	0	591
Total	25269	18678	6591

The internal audit report of Pay and Accounts Office, PAO 25, Peeragarhi DTC Depot Complex, Peeragarhi Delhi has been prepared on the basis of information furnished and made available . The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and/of non- information on the part of auditee.


(Kavita Saxena)
IAO, Audit Party No.XVI

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Part - II
old Report
Part - I
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**AUDIT REPORT OF PAO-XXV, PEERAGARHI, DELHI
FOR THE PERIOD 2010-11**

(Ref. Memo. No. 02 dated 13.02.12)

Para No. 01

Sub :- Huge amount of Rs. 15.22 crores as contingent advances lying un-adjusted

As per GFR Rule 292(1) and (2) - The head of the office may sanction advances to a government servant for purchase of goods or services or any other special purpose needed for the management of the office. The adjustment bill, along with balance if any, shall be submitted by the Government servant within fifteen days of the drawl of the advance.

During the test-audit of PAO-XXV it was observed that large number of contingent advances were issued to the different departments for various purposes as per GFR Rules but the adjustment of these advances were not made as per the provisions of GFR, resulted in non adjustment of a huge contingent advances to the tune of Rs. 15.22 crores as per the following details provided by the PAO-XXV, which needs to be clarified.

S.No.	Year	Amount
1.	2002-03	48400
2.	2003-04	421847/-
3.	2004-05	3528751/-
4.	2005-06	288117/-
5.	2006-07	30784513/-
6.	2007-08	18789140/-
7.	2008-09	33097770/-
8.	2009-10	45809677/-
9.	2010-11	19489510/-
	Total	152214165/-

(Ref. Memo. No. 09 dated 13.02.12)

Para No. 02

Sub :- Lapsed Deposit

As per Rule 189(b) of Receipt & Payment Rules- All the deposits or balances in excess of Rs. 25000/- unclaimed for more than three completed years shall be credited to the Government under the consolidated fund, while scrutiny of the records provided it was found that an amount of Rs. 178087/- is lying un-adjusted with the PAO which were more than 3 years old but not credited to the government account.

S.No.	Name of Department	Amount	Date
1.	ITI Narela	10000/-	06.11.07
2.	BSA Hospital	168087/-	20.11.07
	Total	178087/-	

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As per para 13.3.2 of Civil Accounts Manual- the detailed accounts of deposits should be kept in separate registers of deposits (CAM-63), separate folios may be allotted for each department officer under whose authority or on whose behalf the deposit has been received. As per register provided to audit it has been found that this rule has not been followed. Deposits of various departments are entered at the same page

PAO is requested to take immediate action to rectify the discrepancies mentioned above under the intimation to audit.

Para No. 03 *Para-2* *Para-2* *Para-2* (Ref. Memo. No. 05 dated 13.02.12)

Sub :- Un-adjusted LTC and TA advances

As per LTC Rules- when advance is taken the claim should be submitted within one month from the date of return journey, if not, the outstanding advance should be recovered in one lump sum and the claim will be treated as one where no advance is sanctioned. Further penal interest @ 2% over and above of GPF interest on the entire advance from the date of drawl, to the date of recovery will be charged.

During the test audit of the PAO-XXV for the year 2010-11, it was noticed that LTC advance to the tune of Rs. 443714/- is lying un-adjusted as per the detail given below :-

Name of Person (Ms./Mr.)	Department	Date	Bill No.	Amount
Rajni Gupta	GND	27.04.10	17	65000
P.Ramahiau	GND	27.04.10	18	12232
Yogender Verma	BSA	20.05.10	201	128000
Devender Wadhwa	Forensic Science Lab	06.07.10	174	19172
Vijay Singh	GBSS No. 02, Narela	09.07.10	80	36211
K.P.Mallick	GBSS, UBblock, Mangol Puri	26.07.10	78	18864
Dinesh Kra., TGT	Praibha Vikas Vidhyalya, A-10 Pkt 5, Narela	28.08.10	113	20386
Ram Diya Malik	G.co-Ed SSS, Sector-15, Rohini	12.10.10	79	132239
Raj Kumar	BSA		846	11610
Total				443714/-

Apart from above, it was also found that during 2010-11 an amount of Rs. 14000/- was sanctioned to Dr. Vimla, Jr. Specialist as TA advance on 26.11.10 which has not been adjusted till today. Also during the last audit it was observed that an amount of Rs. 59329/- was sanctioned to FSL, Rohini during 2009-10 which was not adjusted till today.

Similar types of other cases may also be reviewed and reasons for non adjustment of these advances may be elucidated to audit.

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Para No. 05

Para-3

(Ref. Memo. No. 07 dated 16.02.12)

Sub :- Medical Advance

During the test audit of PAO-XXV for the period 2010-11, it was found that an amount of Rs. 104000/- was sanctioned to Sh. Dheeraj Kumar, WSA working in GND Polytechnic, vide Bill No. 151/30.09.10 has not been adjusted till today.

As per Medical Attendance Rules – recoveries of the medical advances or of the balance amount after the medical claims have been adjusted, should start from the pay bill for the month in which he/she draws duty pay and/or leave salary on average pay, after treatment is over. Apart from above, it is also found that the following medical advances amounting to Rs.16,12,747/- pertain to the period 2006-10 is lying un-adjusted.

Year	Name(Ms./Mr.)	Department	Token No./Date	Amount
2006-07	Rekha Devi	GCo-ed,School, Sec-7,Rohini	21814/02.01.07	54000
2007-08	Jahanna	ISPMRC	6076/08.06.07	6000
	Prem Pal Singh	CDMO(W)	9925/16.07.07	135000
	Parvinder	BSA Hospital	18801/28.01.08	517000
2009-10	Subhash Chand	DEO(W)	14749/15.09.09	585000
	Anita	BSA Hospital	16767/25.09.09	94397
	Ram Kumar	GBSSS Karala	32541/03.02.10	131350
	Total			16,12,747/-

Reasons for such a long delay in adjustment of above advances may be elucidated to audit, PAO is requested to take immediate steps to settle these medical advances , under intimation to audit.

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Para No. 06

Para-4

(Ref. Memo. No. 03,11 dated 13.02.12,21.02.12)

Sub :- Improper maintenance of HBA/MCA broadsheet

As per para number 4.30.5 of Civil Accounts Manual- for watching the recovery of HBA/MCA and interest thereon, a register and broadsheet thereon should be maintained by the PAO. All the recoveries affected from the bills should be based on the schedule of recoveries in the respective pages of the broadsheet which should be totaled every month and agreed with the ledger figure in the compilation section, and as per para 10.7.1 of CAM the payments and recoveries coated in CAM-30 shall be reconciled monthly with the figures compiled in the monthly accounts.

During the test audit of Broadsheet of long term advance of HBA/MCA, the following irregularities have been noticed:-

1. In most of the cases date of sanction, rate of interest, monthly rate of recovery and total amount of drawn have not been filled.
2. The total amount recovered during the year has not been bifurcated in Principal and interest amount.

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3. (i) Recoveries in respect of Rs. Sh. Rajveer, TGT, GBSSS, Tikri Kalan was made @ Rs. 2920/- from April 2006 to July 2008 p.m. and then Rs. 3000/- p.m. from Aug 2008, however no deduction from Jan 2010 to April 2010 was shown in the broadsheet.
(ii) Recovery @ Rs. 1500 p.m. was shown in respect of Sh. Vijay Chander Jha, Craft Instructor, ITI Jahangir Puri at page No. 17, During 2010-11 only recovery for nine months was shown as deducted
(iii) No recovery on account of HBA in respect of Sh. Sanjeev Kr. Gupta, ScO, Forensic Science Laboratory, at page number 19 was shown in the month of Nov. 10 and March 11.

4. (i) Recovery of MCA @ Rs. 500 p.m. was being made from Sh. Ram Singh, TGT (P/15) during 2006-07 and 2007-08, only one entry was made in 2008-09 and that too in the month of June. The Present status of advance was not mentioned anywhere in the register.
(ii) During 2006-07 only 6 entries of Rs. 500/- p.m. of MCA was made against Sh. Rajveer Singhand 5 entries were made in 2007-08, no entry was done from 2008-09 onwards, total amount of advance, rate of interest, purpose and balance amount has not been calculated.
(iii) Only three entries of Rs. 1200/- per month of MCA was made against Smt. Kiran Bala Bajaj and Smt. Usha Khanna and further no entry was made. The present status of this advance is no where mentioned

Since in all the above cases the broadsheet is not showing the total amount of sanction of HBA/MCA, No. of total installment, total amount deducted during the year, and balance amount of recovery (Principal + interest), Hence audit is not in the position to comment on the authentication of recovery as per the rules of the HBA/MCA.

The above needs to be elucidated.

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10.4:-Un-adjusted LTC Advances(Memo No.10 dated 12.10.2017)

As per LTC Rules, when advance is taken the claim should be submitted within month from the date of return joinery, if not, the outstanding advance should be cleared in one lump sum and the claim will be treated as one where no advance is provided. Further penal Interest @ 2% over and above of GPF Interest on the entire amount from the date of drawl, to the date of recovery will be charged.

During the test check of records for the year 2015-2016 to 2016-2017 produced to it has been observed that LTC advances to the tune of Rs.6002209/- are lying un-adjusted as per the details given below:-

2015-2016

Name of Employees(Ms./Mr)	Department/ DDO Code	Dated	Bill No. / Token No.	Advance Amount
Hari Shanker, PGT	032469	16/05/2015	24	66175
Raj kumar Singh, TGT	708015	16/05/2015	24	33088
Bharti Gupta, TGT	032476	25/05/2015	43	66176
Virender Singh, VP	032414	25/05/2015	50	195594
Dr. Mamta Verma, CMO	042010	29/05/2015	110	42300
Sanjay Grewal, TGT	709024		138	66650
Sandeep Singh, TGT	709024		139	66650
Dipika Aggarwal, TGT	032494	10/11/2015	184	163035
Smt. Suman Lata, SN	042010	10/11/2015	486	65000
Sangeeta Narang, TGT	032494	10.11.2015	190	97821
Neelam, TGT	032494	10.11.2015	193	130428
Anu Arora, TGT	032494	10.11.2015	192	97821
Kaut, TGT	032494	10.11.2015	191	97821
Suman Lata,	042010	10.11.2015	486	65000
Rishi Kumar, Gr.I	032447	07.12.2015	224	155517
Sanjay Kumar	032447	09.12.2015	232	95550
Vijender Kumar	032447	09.12.2015	233	127400
Raj Kumar Sood, CMO	042010	15.12.15	589	48000
E. Chanda, NS	042010	15.12.15	588	24000
Sameer Chaudhary	042010	15.12.2015	605	130570

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21	Santosh Rani,	032476	17.12.2015	214	88767
22	Meeru Kohli	032435	17.12.2015	254	196855
23	Dharampal Lathura, PGT	032454	03.01.2016	289	64730
24	Anita, TGT	032432	08.01.2016	191	82427
25	Badri Nath, TGT	032432	08.01.2016	25	17720
26	Praveen man, No	042014	10.06.2015	246	73044
27	Rajesh Kumar	042014	10.06.2015	345	73044
28	Raj Bala	032504	16.01.2016	9	66175
29	Michel	032432	24.01.2016	54	57974
30	Sarla PGT	032504		158	199555
31	Arun Prabha	032504		159	149666
32	Suresh Chander	032431	16.11.2015	138	43135
33	Munna Lal	032480	19.11.2015	172	145000
34	Desh Pal	032480	19.11.2015	170	145000
35	Satender Singh	032480	19.11.2015	177	59000
36	Harish Chander Pandey	032480	19.11.2015	175	109000
37	Krishan Dutt	032480	19.11.2015	176	97000
38	Dileep Kumar	032480	19.11.2015	174	92000
39	Subsh sharma	032480	19.11.2015	173	97000
40	Bhim Singh	033033	08.12.2015	184	196855
41	Joginder Singh	032429	10.12.2015	193	89082
42	Hare Ram Shah	032484	28.12.2015	186	64730
43	Samresh Kumar	032484	28.12.2015	187	64130
44	Vinod Kumar	032484	28.12.2015	184	107523
45	Ram Chander	032484	28.12.2015	188	86306
46	Anil Dahiya	032484	28.12.2015	189	86306
47	Jawahar Lal	032484	28.12.2015	182	70700
48	Kavita Narang	032451	25.01.2016	307	66762
49	Suman Chopra	033033	14.02.2016	291	65000
50	Raj Kumari	042014	19.02.2016	1437	63324
51	Ruchi Pd.	042014	20.03.2016	1712	176263
52	Sanjay Singh	042014	30.03.2016	1732	106132
53	Renu Shetti	042014	30.03.2016	1723	125000
54	Manish aggarwal	042014	30.03.2016	1724	125000
55	Satya Pal	0452014	30.03.2016	1717	100147
			Total		5284948

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2016-2017

Somvir Rana, TGT	032907		29	95598
Manoj Kumar	032907		41	114718
Ramesh Kumar	032907		43	76478
Rajeev Ram	032907		46	57359
Vinod kumar	032907		44	70826
Saroj Kumari	032412		36	66348
Sunina	032412		37	6445
Laxmi Sharma	032412		182/6385	49434
Dolly Sharma	032412		181/6380	77655
Ansu mala	032460		35	102400
		Total		717261

G. Total 1+2 = 52,84,948+7,17,261
= 60,02,209

The records pertaining to the period from 2011-12 to 2014-15 have not been provided to the audit.

The same may also be traced out and necessary action may be taken to get the advances adjusted at the earliest.

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**Para No.5: Improper maintenance of Broadsheet of Long Term Advances.
(Memo No.11 dated 12.10.2017)**

During the test check of Long Term Advance (HBA, MCA & Computer etc.) record maintained by Pay and Accounts Office-25, the Audit has observed that the register and Broadsheet of Advances for House Building/Moter Car/Computer and interest thereon are not being maintained properly as per the procedure laid down in CAM.

In order to ensure the accuracy in maintenance of such records, the action to complete the HBA/MCA and Computer etc register/broadsheet as per codal provision may be taken on priority basis and compliance be shown to audit

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Part No. XXVIII

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PART- II
CURRENT AUDIT REPORT
2017-18 to 2019-20

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PARA No.1 (Ref Audit Memo No: 2 Dated 07/10/2020)

Sub:- Huge amount of Rs.318138309/- of contingent advances lying unadjusted

During the scrutiny of the records pertaining for Abstract Contingent Bill of PAO – XXV, it has been observed that large numbers of contingent advances were issued to the different departments for various purposes during different intervals. But the same have not been adjusted within the stipulated time resulting that a large number of contingent advances amounting to Rs.318138309/- were lying as on 31.03.2020 as unadjusted. The year wise details of the unadjusted contingent advance is given below:

S. No.	Year	Amount
1.	2002-03	Rs. 4840/-
2.	2003-04	Rs. 421847/-
3.	2004-05	Rs. 3528751/-
4.	2005-06	Rs. 227374/-
5.	2006-07	Rs. 15687417/-
6.	2007-08	Rs. 4811565/-
7.	2008-09	Rs. 11482066/-
8.	2009-10	Rs. 18396565/-
9.	2010-11	Rs. 9232711/-
10.	2011-12	Rs. 1908917/-
11.	2012-13	Rs. 427178/-
12.	2013-14	Rs. 4857852/-
13.	2014-15	Rs. 4093271/-
14.	2015-16	Rs. 15725672/-
15.	2016-17	Rs. 125810541/-
16.	2017-18	Rs. 18845153/-
17.	2018-19	Rs. 32771044/-
18.	2019-20	Rs. 49905545/-
	Total	Rs.318138309/-

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

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PARA No. 2 (Ref. Audit Memo No: 4 Dated 09/10/2020)

Sub: Recovery of Rs. 36222/- due to wrong fixation of pay on promotion after grant of ACP/MACP.

As per MACP Scheme, pay of an employee on grant of financial upgradation will be fixed under Rule 13 of CCS(RP) Rules, 2008. The financial benefit allowed under the Scheme will be final and no pay fixation benefit will accrue at the time of regular promotion. However, at the time of actual

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promotion, if it happens to be in a post carrying higher grade pay than what is available lunder MACPS, no pay fixation would be available and only difference of the Grade Pay would be made available.

During the scrutiny of Service Book of Sh. Ramesh Kumar, UDC it has been observed that he has been granted IInd MACP w.e.f. 15/11/2009 in the Grade Pay of Rs. 2000/- . Later on he has been promoted as UDC on 13/09/2018 in the grade pay of Rs. 2400/- in the level 3. Though he has availed the benefit of pay fixation under Rule FR 22(1)(a)(1) while fixing pay under MACP on 15/11/2009, he has been given benefit of one increment under FR (22)(1)(a)(1) on promotion whereas he shall be placed at a cell equal to or next higher cell in level of the post to which he is promoted . Hence his pay fixation is not in order and may be refixed as under:-

Period	Pay as per Audit	Pay as per service book
Pay as on 01/07/18	34000	34000
Pay as on 13/09/18 on promotion as UDC in level 4	34300	35300
Pay as on 01/07/19	35300	36400
Pay as on 01/07/20	36400	37500
DNI	01/07/2021	01/07/2021

Accordingly, an over payment of Rs. 36222/ may be recovered from the concerned official after due verification of facts and figures under intimation to audit. Other similar cases may also be scrutinized and recovery if any may be made and shown to audit (Due drawn statement at Annexure A).

PARA No. 3 (Ref. Audit Memo No: 5 Dated 12/10/2020)

Sub: Irregular reimbursement of LTC Claim

The Office Memorandum No.31011/3/2015-Estt.(A.IV) daqted 09.02.2017 of DOPT clarifies that in case, there is no public transport available in a particular stretch of journey, the Government servant may be reimbursed as per his entitlement for journey on tour for a maximum limit of 100 KMs covered by the private/personal transport based on a self certification from the Government servant. Beyond this, the expenditure shall be borne by the Government servant. Further, as per O. M. No. 19030/1/2017-E-IV dated 10.07.2017, it has been clarified that places where no specific rates have been prescribed either by the Directorate of Transport of the concerned state, the rate of Rs.24/-per KM has been fixed for journey performed in own care or taxi..

On scrutiny of record it has been observed that Sh.Anand Singh, ASO has availed LTC for the block year 2014-17 to visit Yamthang (North East) alongwith his family members vide Bill No.LTC/48 dated 26/07/2017and has been reimbursed Rs.101952/- which includes taxi fare amounting to Rs.17000/- for the road journey performed by taxi whereas he is admissible only for Rs. 2400/- for road journey.

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In view of the above recovery of Rs.14600/- may be made from the concerned official after verification of record and deposited in government account similar other cases may be reviewed at HOO level.

~~Para 12~~
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PARA No. 4 (Ref. Audit Memo No: 6 Dated 09/10/2020)

Sub: Medical Advance amounting to Rs. 1180622/- lying pending.

As per Medical Attendance Rules-Recoveries of medical advances or of the balance amount after the medical claims have been adjusted, should start from the pay bill for the month in which he / she draws duty pay and / or leave salary on average pay, after treatment is over.

During test audit of PAO-XXV for the period 2017-18 to 2019-20, it has been found that following medical advances have not been adjusted till date.

S.No	DDO Code & Name	Token No. and Date of Advance	Amount
1	032439 Sh Ashwini Kumar	1509/16.06.2017	Rs.225000/-
2	042014 Ms Neetu	324/01.06.2018	Rs.321900/-
3	032443 Sh Sant Ram	11//29.04.2019	Rs.156000/-
4	709054 Sh Rajeev Kumar	29240/04.06.2019	Rs.477722/-

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.

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PARA No. 5 (Ref. Audit Memo No: 7 Dated 12/10/2020)

Sub: LTC Advances amounting to Rs. 3299957/-lying pending.

During the test check of LTC Advance register it comes into lthe notice that LTC Advance have been drawn by the officer/official of various DDO's attached with PAO-XV, 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 bhe submitted within one month of completion of re4turn journey, but during the test check of auditable record, it comes

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into the notice that adjustment bills of LTC Advances drawn by the DDO's attached with PAO-XV, has not submitted LTC adjustment Bills as per details below:-

S.No.	DDO Code(Year 2017-	Token No. & Date of Advance	Amount
Year 2017-18			
1.	032459 Sh.Bachchan Singh Bisht	33361	44558/-
2.	032459 Sh.Rakesh Gautam	32682	66153/-
3.	032460 Ms.Meena Kumari	39399	82542/-
4.	032455 Ms.Bimla Devi	20909	196405/-
5.	032456 Ms.Krishna Devi	20109	67147/-
6.	042014 Ms.Santosh Kumari	25086	122398/-
7.	042014 Mr.Satish Kumar	4010	159264/-
8.	042014 Mr.Hari Om Sharma	40792	152325/-
9.	042014 Ms.Geeta Ghangwal,SN	40798	192265/-
10.	042014 Ms.Neetu Verma	40790	182790/-
11.	042014 Mr.Manjeet Kumar	40795	152325/-
Year 2018-19			
12.	032444 Ms.Anju Chitkara,TGT	14609	38880/-
13.	033033 Ms.Sudipta Acharyajee	2879	102000/-
14.	033033 Sh.M.D.Joshi	5557	152000/-
15.	042014 Seema Bakshi	5478	37630/-
16.	042014 Sh.Amit Johri	11500	152420/-
17.	042014 Ms.S.Cathrine,SN	5782	111423/-
18.	042014 Ms.Jyotsna,SN	6747	111423/-
19.	042014 Ms.Prabha Arya,SN	6748	111423/-
20.	042014 Ms.Nidhi P.Sehgal	33349	31277/-
Year 2019-20			
21.	032470 Ms.Santosh Rana	30878	64197/-
22.	032470 Ms.Renu	30879	85597/-

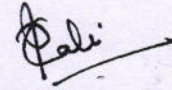
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23.	709007 Sh.Pawan Kumar Mathur	Dt.27/01/2020	189360/-
24.	032484 Sh.Rajvir Singh	16677	206640/-
25.	042014 Sh.Pawan Kumar Bairwa,SN	26335	251800/-
26.	042014 Sh.Rajewsh Kumar, SN	26339	156715/-
27.	709054 Sh.Rajeev Kumar	3182	79000/-
	Total		3299957/-

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



Inspecting Audit Officer
Audit Party No. XXXII

5/C

PART-II
CURRENT REPORT
2020-2021 to 2021-2022

Para No.1:- Overpayment of LTC Cash Package in respect of 3rd child amounting to Rs. 6000/- (Audit Memo No 07 Dated: 15.09.2022)

As per Rule 4 of CCS (LTC) Rules, 1988 & O.M. No.31011/4/2008-Estt.(A) dated 23.09.2008. Wherein it was stipulated that a Government servant his/her spouse and two surviving unmarried children or Step children below 25 years are eligible for getting the benefit of LTC.

However, the restriction of the concession to only two surviving children or step children shall not be applicable in respect of (i) those employees who already have more than two children prior to the coming into force of this restriction i.e. 20.10.1997; (ii) children born within one year of the coming into force of this restriction; (iii) where the number of children exceeds two as a result of second child birth resulting in multiple births.

During the test check of records, it has been observed that the Pay and Accounts Office, PAO-25 Peergarhi Delhi has reimbursed 10 days EL Encashment for the purpose of availing LTC Special Cash Package to Sh. Mano Prakash Sharma, LDC without adhering the above captioned OMs as per detail given below:-

S. No.	Name of Employee	Bill No. & Date	No. of family members	Amount	Amount admissible as per LTC Rules	Excess Payment	Remarks
1	Sh. Mano Prakash Sharma, LDC	LTC-122 dt. 30.03.2021	3	18000	12000	6000	Sh. Makul Sharma DOB 15/08/97 is the third child has he is not entitled for availing the benefit of LTC
Total						Rs. 6000	

Necessary recovery amounting to **Rs. 6000/-** to be recovered from concerned officers/officials after due to verification of records. Other similar cases may be review at own level under intimation to audit.

Juana

41C

Para No,2 :- Recovery of short deduction TDS on Professionals Fees amounting Rs.591/- (Audit Memo No. 9 dated 16.09.2022)

As per Income Tax Section 194J, 10% TDS is to be deducted on Professional fee, During the test check of records, it has been found that DDO of Pay and Accounts Office, PAO-25 Peeragarhi, Delhi has not deducted Income Tax according to Income Tax Act. Resulting short deduction of Income Tax in CA payment bills, details of the same is as under :-

Bill No & Date	Name of the service provider	Total amt. of bill	ITDS Due	TDS deducted by the office	Short deduction of TDS
CB-112 dated	Ultrasoft Tech India, S-55, School Block Shakarpur Delhi - 110 092	5906/-	591/-	0	591/-

TOTAL 591/-

Necessary Recovery of Rs 591/- may be made from the concerned agency under intimation to audit . Other such type of cases has to be reviewed at their own level .

Para No.3 :- Medical advances amounting to Rs. 2965474/- lying pending (Audit Memo No. 11 dated 19.09.2022)

As per Medical Attendance Rules:- Recoveries of medical advances or of the balance amount after medical claims have been adjusted, should start from the pay bill for the month in which he/she draws duty pay and/ or leave salary on average pay, after treatment is over.

During test Audit of PAO-XXV for the period 2020-21 & 2021-22, it has been found that following medical advances have not been adjusted till date.

S. No	DDO Code	Token No. & Date of Advance	Bill No. & Date	Amount	Remarks
1	042010	1405	26, 19.03.2021	365688	Manisha Kataria
2	031001	3342	27, 17.05.21	664786	CP Singh Asstt. Dir.
3	032435	32678	350	1935000	Lal Bahadur Mehto, PRT
Total				2965474	

PAO has to take up the matter with the respective department and adjust the advance within the time frame under intimation to audit .Other such type of cases has to be reviewed at their own level .

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Para No.4 :- LTC advances amounting to Rs. 416543/- lying pending (Audit Memo No. 12 dated 20.09.2022)

As per CCS LTC Rules 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 test check of auditable records provided by PAO-XXV, it has been come to notice that the adjustment bills of LTC advances drawn by DDO's attached with PAO-XXV, has not submitted LTC adjustment bills as per detail given below:-

S. No	DDO Code	Token No. & Date of Advance	Bill No. & Date	Amount	Remars
1.	042014	20508	990	97747	Kavitha VN
2.	042010	15997	357	54783	Pooja Saini Lab Asstt.
3.	042010	23185	541	34909	Sanjay Kumar Specialist
4.	032432	-	59, 20.07.21	139104	Rita Kachru, TGT
5.	708031	21450	89	90000	Sharan Barnwal, TGT
Total				416543/-	

PAO has to take up the matter with the respective department and adjust the advance within the time frame under intimation to audit .Other such type of cases has to be reviewed at their own level .

Para No.5 :-Contingency advances lying pending amounting Rs. 20060/-.(Audit Memo No. 13 dated 20.09.2022)

During the scrutiny of the records pertaining for abstract contingent bill of PAO XXV it has been observed that a large number of continent advances were issued to the different departments for various purposes during different intervals. But the same have not been adjusted within the stipulated time resulting that a large number of contingent advances amounting Rs. 20060/- were lying as on 31.03.2022 as unadjusted. The year wise details of the unadjusted contingent advance are given below:-

S. No	DDO Code	Token No. & Date of Advance	Bill No. & Date	Amount	Remarks
1.	042014	7488, 07.08.20	290	2360	MTNL
2.	032260	31138	226	17700	Xpress net solution
Total				20060	

Dr. Anand

PAO has to take up the matter with the respective department and adjust the advance within the time frame under intimation to audit. Other such type of cases has to be reviewed at their own level .

Javed

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TAN No.1:-Stock register and Physical verification of Non-consumable and consumable stock (Audit Memo No 10, Dated: 15.09.2022).

- **Physical verification was not done:** Rule 192(1) and 192(2) of GFR 2005 stipulates that physical verification of Fixed Assets (Non-Consumable items) and consumable items should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any should be recorded in the stock register for appropriate action by the competent authority.

Verification shall always be made in the presence of the officer responsible for the custody of the inventory being verified as per procedure laid down under rule 192(3) of GFRs. Discrepancies including shortage, damage and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with the provision given in Rule 33 to 38.

But during the audit, it is found that no such physical verification has been conducted in r/o Consumable and Non consumable items of General stock register (2017-18) produced to Audit.

- **Incorrect Entries in Consumable General Stock Register:** - The under mentioned items, that are non-consumable in nature has been entered in the consumable stock register which is incorrect. The following items may be transferred to Non consumable Register.

SN	Name of item	Original Quantity	Reduce to Nil	Page No.
1	UPS (Microtek 800VA)	42	0	125 &127
2	Pad lock Brass(500mm)	386	0	50, 144 &176
3	Microwave	20	0	45 &181
4	Lock	140	0	149 & 200
5	Hot Case	68	0	138 &197
6	Atta Kneading m/c (25lit.)	01	0	192
7	Electrical Kettle	153	0	88 140,161&162
8	Potato Peeler (SS Body)	01	0	191

- **Page counting Certificate:** No page counting certificate has been found in first page of General Store consumable register of FY 2016-17, 2017-18.

Necessary steps should be taken to rectify the above mentioned errors and other similar case may be rectified and be shown to the next audit.

Jagdeep

4C

TAN No. 2:- Discrepancies in Cash Book

(Memo No.14 dated 21.09.2022)

During the test check of record of Govt. Cash Book in r/o PAO XXV, the following shortcomings have been noticed :-

As defined under Rule 13 of Receipts and Payment Rules , 1983 some of the General instructions for handling the cash are not being followed by HOO/ DDO as detailed given below :-

- **As per R&P Rules, the DDO is required to record a certificate of closing balance at the end of the each month. But the required certificate is not found recorded in proper manner in the Cash Book. Henceforth a proper certificate be recorded which is as under :-**

○

“Certified that the cash balance has been physically verified by me today (date...) and found to be Rs.....(Rupees.....) which tallies with the closing balance e as worked out in the cash book”

- **As per R&P 13 (iv) Rules, at the end of each month, Head of Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect . In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed but during test check it has been observed that the same is not being followed.**

Necessary steps should be taken to rectify above mentioned errors and other similar cases may be rectified and shown to the next audit.

Suvarna