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**GOVT. OF NCT OF DELHI
DIRECTORATE OF AUDIT
4TH LEVEL, 'C' WING, DELHI SECRETRETRAT I.P.ESTATE, NEW DELHI-2**

**Sub: -Audit report of The Pay & Accounts Office No.XIX, Prasad Nagar, New Delhi
for the period 01.04.2017 to 31.03.2022**

INTRODUCTION

The Internal Audit on the account of The Pay & Accounts Office No.XIX, Prasad Nagar, New Delhi for the period 01.04.2017 to 31.03.2022 was conducted by field Audit Party No. 32, comprising of Sh.Anand Gupta, Sr.A.O./IAO & Smt. Dheeraj Kapoor, AAO. The audit was conducted during 30/08/2022 to 07/09/2022 (07 Working days) allotted time.

General Setup and activities

PAO XIX is functioning under the administrative control of Principal Accounts Office, Govt. of NCT of Delhi. The PAO XIX deals with 58 DDO's which includes 56 schools and 2 Departments. This office deals with more than 100 pension/family pension cases per year & provide pensionary benefits i.e. Gratuity, Commutation, final GPF withdrawal/NPS withdrawal.

The following officers/officials have served as H.O.O./D.D.O./Cashier during the Audit period 2017-18 to 2021-22

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

1. LIST OF HOO:

S.NO.	NAME	From - To
1.	SH. KRISHAN KUMAR	01/03/2017 TO 27/05/2017
2.	SH. JASBIR SINGH	28/05/2017 TO 03/09/2019
3.	SH. VIJAY NAGPAL	03/09/2019 TO 31/12/2019
4.	SH. SATVINDER SINGH	01/01/2020 TO 10/07/2020
5.	SH. R.K. REDDY	11/07/2020 TO 11/08/2020
6.	SH. AJAY KUMAR GUPTA	12/08/2020 TO 31/03/2022

LIST OF DDO:

S.NO.	NAME	From - To
1.	SH. MUKESH KUMAR RAJPUT	01/03/2017 TO 31/08/2019
2.	SH. GIRISH KUMAR RAJPUT	01/09/2019 TO 31/03/2020
3.	SH. GAUTAM KUMAR	01/04/2020 TO 31/03/2022



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LIST OF CASHIER:

S.NO.	NAME	From - To
1.	SH. PRATEEK SOLANKI	01/03/2017 TO 31/03/2022

VACANCY STATEMENT:-

Group	Sanctioned posts	Filled posts	Vacant posts
A	0	0	0
B	7	6	1
C	16	6	10
TOTAL	23	12	11

BUDGET DETAILS

FIN. YEAR	BUDGET ALLOTTED	EXPENDITURE MADE	BALANCE
2017-18	NOT PRODUCED		
2018-19	10645000	10159733	485267
2019-20	NOT PRODUCED		
2020-21	12680000	12524894	155106
2021-22	14001000	13897692	103308

VACANCY POSITION

Group	SANCTIONED	Filled Posts	Vacant Posts
A	Nil	NIL	NIL
B	7	6	1
C	16	6	10
TOTAL	23	12	11

STATUTORY AUDIT

Statutory audit of The Pay & Account Office No.XIX, Prasad Nagar, New Delhi has not been conducted by AGCR .

Maintenance of Records :

The maintenance of records of The Pay & Account Office No.XIX, Prasad Nagar, New Delhi-05 in r/o the audit period 2017-18 to 2021-22 was found satisfactory, subject to observations made in current audit report.


Sr.AO/Internal Audit Officer
Audit Party No. XXXII

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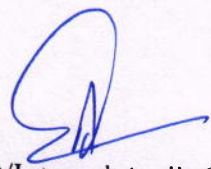
Old Audit Report Part – I

There were 13 audit paras outstanding with recovery of Rs. 106071/- out of which 02 paras settled with recovery of Rs.106071/-(on the basis of reply) and one partially taken as fresh. Remaining 11 paras are still outstanding with the recovery of NIL and have been incorporated with current audit report in Part-I

Sl. No.	Audit Period	Total Para	Para Settled	Para No. of Settled Para	Outstanding para with No.
1	1990-91	02	-	-	02(3,5)
2	1993-96	02	-	-	02(1,5)
3	2002-2011	04	-	-	04(1,3,4,5)
4	2011-17	05	02 fully settled & one partially partially taken as fresh	1,2 (Settled) & 3 taken as fresh	02(3,4,5)
	Total	13	02	02	11

Details of Old Recovery

S.No.	Year	Total old recovery	Amount recovered	Balance Recovery against Paras(Amt. in Rs. Parawise)
1.	2011-17	Rs.106071/-	Rs.106071/-	-
	Total	Rs.106071/-	Rs.106071/-	-


Sr.AO/Internal Audit Officer
Audit Party No. XXXII


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PART II
Current Audit Report
(2017-18 to 2021-22)

During the course of current audit 09 Audit memo's including 01 -record memo highlighting various irregularities/short comings were issued raising recovery of Rs.Nil. On the basis of reply submitted by HOO no memo has been dropped . 09 Memo have been converted into 05 Paras and 04 TAN have been incorporated in the current audit report with the total recovery of Rs.Nil.

Details of Current Recovery			
Para No.	Total Recoveries (Rs.)	Amount Recovered (Rs.)	Balance (Rs.)
-	Nil	Nil	Nil

internal audit report has been prepared on the basis of information furnished and made available by the Office of The Pay & Account Office No.XIX, Prasad Nagar, New Delhi for the period 2017-18 to 2021-22. The Directorate of audit, GNCT of Delhi disclaims any responsibility for any misinformation and of non-information on the part of auditee.


Sr.AO/Internal Audit Officer
Audit Party No. XXXII

PARR-I Page No. ①

OLD-REPORT

(93-96)

8658 Suspense A/c P.K.U. Sus

20/c
62 41

①
Para-1

Records relating to outwards claim
inward claims register & Broadheets
of P.K.U. Suspense A/c P.K.U. Sus
being has been checked & the
following points are raised:

1. Broadsheet of 8658 Susp A/c P.K.U. Sus
has been started from 4/90. In this
connection it may be clarified with
permission of the competent authority
has been taken to start the broadsheet
from 4/90. In case there is no
permission the B.sheet should be
started from the very beginning of the
office & compliance be shown at the
time of next Audit.

2. In 4/90 a sum of Rs. 49437/- a
debit & Rs. 103/- as credit has been
taken as opening balance in the broadsheet.
The basis of taking this figure as opening
balance may please be explained.
Further this office has not maintained
ledger of debit deposit & remittance
head as required under Para 5.9.2
Civil Accounts Manual. So in this

6/15

3. In the Budget sheet, net ~~debit~~ Credit in particular month should ~~be~~ with 11 figures booked by Compt. Section in the Classified Abstract of Income & Expenditure. But there is verification on the two & figures in most of the months as can be verified from the documents attached. Monthly figures should be got verified in Compt. Section & difference should be reconciled / cleared monthly.

4. Payments made on behalf of Election Commission and Claims also raised but entry of the Claims has been made in the Inward claim regis which is against the ^{provision} ~~provision~~ of CA Para 8.2. All such wrong entry may now be corrected by making in the outward claims Register & Compt. Section shown at the time of next Audit.

11/18/2
 99
 321

Annexure

Statement showing variation in the figures in payment made and B.S. Surplus/Deficit

Month	Figures as per broad sheet	Figures as per Classified Abstract	Difference
4/90	(-) 18532-	(-) 18532=	Nil
5/90	2630	4566-00	171936-00
6/90	(-) 25922-00	(-) 18172-00	(1) 7750-00
7/90	1430	(-) 6320-00	(-) 7750-00
8/90	625	625	—
9/90	(-) 9179	(-) 9179	—
10/90	753	Nil	(-) 753-00
11/90	(-) 2305	(-) 1552	(+) 753-00
12/90	1039	1039	—
1/91	563	563	—
2/91	78	78	—
3/91	B.S. not closed		

197c
311c
98

1. Monthly closing of Broadhsheet of HBA & MCA have not been ^{approved} by the PAO from 4/87 to 3/90 in it absence the correctness of the posting made in the broadsheet cannot be relied upon : The Broadsheet may now be ~~opened~~ and compliance should be done at the time of audit.
2. Closing of HBA in Broadsheet for the month of ~~1987~~ ~~1988~~ ~~1989~~ ~~1990~~ ~~1991~~ ~~1992~~ ~~1993~~ ~~1994~~ ~~1995~~ ~~1996~~ ~~1997~~ ~~1998~~ ~~1999~~ ~~2000~~ ~~2001~~ ~~2002~~ ~~2003~~ ~~2004~~ ~~2005~~ ~~2006~~ ~~2007~~ ~~2008~~ ~~2009~~ ~~2010~~ ~~2011~~ ~~2012~~ ~~2013~~ ~~2014~~ ~~2015~~ ~~2016~~ ~~2017~~ ~~2018~~ ~~2019~~ ~~2020~~ ~~2021~~ ~~2022~~ ~~2023~~ ~~2024~~ ~~2025~~ ~~2026~~ ~~2027~~ ~~2028~~ ~~2029~~ ~~2030~~ ~~2031~~ ~~2032~~ ~~2033~~ ~~2034~~ ~~2035~~ ~~2036~~ ~~2037~~ ~~2038~~ ~~2039~~ ~~2040~~ ~~2041~~ ~~2042~~ ~~2043~~ ~~2044~~ ~~2045~~ ~~2046~~ ~~2047~~ ~~2048~~ ~~2049~~ ~~2050~~ ~~2051~~ ~~2052~~ ~~2053~~ ~~2054~~ ~~2055~~ ~~2056~~ ~~2057~~ ~~2058~~ ~~2059~~ ~~2060~~ ~~2061~~ ~~2062~~ ~~2063~~ ~~2064~~ ~~2065~~ ~~2066~~ ~~2067~~ ~~2068~~ ~~2069~~ ~~2070~~ ~~2071~~ ~~2072~~ ~~2073~~ ~~2074~~ ~~2075~~ ~~2076~~ ~~2077~~ ~~2078~~ ~~2079~~ ~~2080~~ ~~2081~~ ~~2082~~ ~~2083~~ ~~2084~~ ~~2085~~ ~~2086~~ ~~2087~~ ~~2088~~ ~~2089~~ ~~2090~~ ~~2091~~ ~~2092~~ 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16/C
30/c
97
58

C.B./114 dt. 28.1.89

The expenditure incurred vide bill no. CB/114 on account of work, but the letter inviting the quotation & comparative statement was not produced to audit. Same may please be produced/submit to next audit.

1246/=

1. M/S Jari Singh Contractor

CB/114 dt. 28.3.89

The expenditure incurred vide bill no. CB/114 dt. 28.3.89 for purchase of calculator for the value of Rs. 658/= from M/s Harihar Sales without inviting the quotation & comparative statement. Hence the above purchase become irregular. Same may please be get regularised. From the competent authority.

CB/90 dt. 16.1.89

The expenditure incurred vide bill no. CB/90 dt. 16.1.89 for Rs. 50/= but the passed for payment was not made. The reason may please elicited to audit.

CB/38 dt. 13.7.88

Deserted Room Collars were purchase from the M/s Gurdev Singh for a value of Rs. 5231/= vide bill no. CB/38 dt. 13.7.88 but the letter inviting the quotation/copy of the RCC has not send to audit. Same may please be furnished to next audit.

177
157c
291c
36

Part I (Ref. Memo No. 2)
Sub: Summary of I.A. Advances

Page-3

3

undigested since long period. Some of the cases are as below:

Name of the applicant	Particulars	Amount	Year	Balance
1. Sh. S. C. Gupta	S.S.C. Jaidev Park	25000	1954	15400
2. Sh. S. P. Sethi	Sh. S. P. Sethi	5000	1954	5000
3. Sh. S. M. Sharma	-do-	-	-	1000
4. Sh. Praveen Kumar	Sh. Praveen Kumar	43	1954	3570

o/s
Settled
H/S
g/s

Actions may be taken to recover these amounts for other cases and for previous years also along with penalty interest after due verification and compliance be shown to audit. Other cases of such nature may be reviewed under intimation to Audit.

Settled vide letter to F/Audit/DA
9/11/1957/408408408

14/c
23/c

35

4
4
Par Audit Case No. (5) (Red. memo No. 6)

Subject: Recovery of Election Expenditure Expenses.
settlement of outward claim rec.

4
In the course of last audit of the accounts of P.A.C. it was noticed that the following outward claims for election have not been settled yet:-

Year	Particulars of outstanding claims	Remarks
1. 1990-91	Rs. 553.00	P.A.C. (Accts)/PAF-19/San./301 dated 21.2.94. and No. 495 of 23.2.96
2. 1991-92	Rs. 6047.00	Pr. PAF A/C C.V. 1/90-94/Suspense/1176 dated 22.3.94
3. 1992-93	Rs. 3384.00	PAF-19/San/Accts/495-96 dated 23.2.96.

As per letter No. PAF-19/San/Accts/495-96 dated 23.2.96 the above claims are outstanding for settlement with Election Office. The amount may be got recovered and suspense account may be cleared by the same amount and compliance shown to Audit. Besides the above a sum of Rs. 59,335/- is also to be recovered from JAI Election as per outstanding balance shown in June, 1996.

Partially settled
IAO

IAO Party No XV

~~Para-6~~
Subject: Non adjustment of LTC advances amounting to Rs. 823140/-

As per LTC Rules, the adjustment bills of LTC are required to be submitted within one month from the date of completion of journey, if not so, entire amount of advance will be recovered in lumpsum with penal interest @ 2% over GPF interest rate. However, LTC advance register for the audit period 2002-03 to 2010-11 disclosed that the adjustment bill against the following advances are still awaited.:

Sl.No.	Bill No. & Date	Name of the DDO/Official	Amount
1.	16/3.5.05	Sh. R.N.Chaudhary GCo.Ed.MS,Raghubir Ngr	Rs.13140/-
2.	79/26.8.05	Sh.Manoj Gupta Sh. Akhilesh Goel GBSSS-II Khyala	Rs.99630/-
3.	151/30.11.06	Ms.Manju Lata	Rs. 8676/-
4.	128/15.9.08	Sh. Ramesh Chander SBV Gutab Road.	Rs137000/-
5.	153/2.12.08	Sh. Vijay Prakash Sharma GBSS, Rani Bagh.	Rs. 51151/-
6.	137/6.7.09	Sh.S.P.Singh PFA	Rs.14650/-
7.	61/17.7.09	Sh. Sudesh Kashyap, SKV,Shalimar Bagh	Rs.36000/-
8.	109/16.8.09	Sh. Dharam Pal Yadev	Rs. 15000/-
9.	303/10.11.09	Sh. Dinesh Kumar SBV No. 6 Jhandewalan	Rs. 16875/-
10.	302/10.11.09	Sh.N.R.Sharma SBV No. 6 Jhandewalan	RS.16875/-
11.	206/20.10.09	Sh. Raj Yadev	Rs.14062/-
12.	280/14.12.09	Sh. Suraj Prakash SBV Pahar Ganj	Rs.24660/-
13.	480/5.3.10	Sh. Ashwani Sharma SBV No. 1 Shakurpur	Rs.41000/-
14.	32/30.4.10	Sh.S.N.Gupta GBSSS,Punjabi Bagh	Rs. 84000/-
15.	42/27.4.10	Sh.Amit Rajput SBV Pahar Ganj	Rs 5184/-
16.	198/16.9.10	Sh.Kuldep Singh SBV No. 1 Shakurpur	Rs.28125/-
17.	103/25.9.10	Sh. Raj Kumar Meena GBSS, Raghubir Nagar	Rs. 15480/-
18.	115/25.9.10	Ms.Madhu Sharma	Rs. 20220/-
19.	219/4.10.10	SBV ,Plot No.6	Rs. 46629/-

12/c
26/c
34

PART-II
CURRENT REPORT
(2002-03 TO 2010-11)

13/c
29/c
33

Para No.1

Part-5

(Ref. Audit Memo No.11 Dated: 3.2.12)

Subject: Non release of withheld amount of Rs. 975585/- on account of D.C.R.G

As per Govt. of India's decision No.2 below Rule 64 of CCS Pension Rule, In case where no major recoveries are due, but 10% of the Gratuity or Rs.1000/- has been withheld because there might be un-assessed Govt. dues, or because the gratuity has been provisionally paid or the LPC has not been received, the withheld amount shall automatically become payable on the expiry of the six months after retirement. The Head of office (or the office issuing the pension and gratuity payment order) shall indicate in the orders granting a provisional gratuity (or final gratuity payment order) itself the amount of gratuity withheld and add further that the withheld amount shall be released by the officer disbursing the pension without further instructions on the expiry of the period of six months from the date of retirement, Unless the Instructions for the recovery of a specified sum or sums from the withheld amount are issued within the aforesaid period.

Test check of the DCRG Register for the period 1.4.02 to 31.3.11 revealed that the withheld amount of Rs. 975585/- as per Annexure 'A' was not released.

Pay & Accounts Officer may take up the matter with the concerned HOO/DDO and take necessary steps to release the withheld amount of gratuity under Intimation to Audit.

Para No.2

(Ref. Audit Memo No. 7 Dated: 31.1.12)

Subject: Unadjusted AC Bills amounting of Rs.1,85,97,123/-

During the scrutiny of abstract contingent Bills Register, it has been observed that a large number of AC Bills were lying outstanding for want of adjustment bills as per details given below:-

2006-07	-	351627-
2007-08	-	295720-
2008-09	-	726088-
2009-10	-	1997028-
2010-11	-	15226660

Suitable action may be taken to adjust the outstanding AC Bills mentioned in the Annexure 'B'.

and taken as per details given in Current Report

20.	206/15.11.10	Sh. Vijay Kumar Gupta GBSSS,D Blk, Ashok Vihar	Rs. 87750/-
21.	177/19.11.10	Sh.Pradeep Kumar GBSSS No.2 Shakarpur	Rs. 14256/-
22.	280/20.11.10	Sh.M.L.Grover SV MansarovarGarden	Rs. 15200/-
23.	270/10.11.10	Sh. Satya Palsa SBV Ramesh Nagar	Rs.17847/-
TOTAL			Rs.823140/-

Suitable action may be taken under intimation to audit.

Para No.4

Para-07

(Ref. Audit Memo No.6 Dated: 30.1.12)

Subject: Non adjustment of Medical advances amounting to Rs. 9,13,125/-

As per Rules, the final adjustment bills of Medical Advances are required to be submitted within one month of the date of discharge from the hospital. During the scrutiny of medical advance register for the audit period 2002-03 to 2010-11 it was revealed that the following advances were not got adjusted till date:

Sl.No.	Bill No. & Date	Name of the DDO/Official	Amount
1.	22.7.05	Smt. Swaran Kaur SBV, Chand Nagar.	1,08,000/-
2.	340/17.1.08	Sh. Rajpal, Chowkidar SKV, Basai Darapur	90,000/-
3.	155/6.11.08	Sh. Dharam Singh GBSSS No. I Rajouri Garden	1,17,000/-
4.	219/22.9.09	Mrs.Meera Bakshi S.V.Mansarover Garden	2,00,000/-
5.	132/16.12.09	GGSSS, Quresh Nagar	3,15,600/-
6.		Sh.O.P.Gupta SBV, Anand Vihar.	5,980/-
7.	244/9.2.11	Smt. M.P.Kaur, PGT	23,445/-
8.	208/10.1.11	Sh. Randhir Singh GBSSS, Shakarpur.	53,100/-

Suitable action may be taken by the PAO under intimation to audit.

Para No.5

~~Para-08~~

(Ref. Audit Memo No.9 dated: 2.2.12)

1-1/2
24/2

Subject:- Postage Stamp Register

During the scrutiny of postage stamp register alongwith dispatch register it has been noticed that entries made in the postage stamp register does not tally with the dispatch register . Some examples are given below:

31

Sl. No. Date Amount shown in the Entry in the despatch register
Stamp register

1.	30.9.08	Rs. 22-	Not entered
2.	11.12.08	Rs. 22-	Not entered
3.	1.10.08	not entered	Rs.5-
4.	1.10.08	not entered	Rs5-
5.	16.10.08	not entered	Rs5-
6.	24.10.08	Rs.22-	Rs.10-
7.	29.10.08	not entered	Rs.5-
8.	31.10.08	not entered	Rs 5-
9.	13.10.09	Rs. 10-	Not entered
10.	29.6.10	Rs.5-	Not entered
11.	30.9.10	Rs. 25-	Rs. 22-
12.	20.8.10	not entered	Rs 10-

As per physical verification report furnished by the HOO PAO- XIX, the postage stamps worth Rs.2422/- is available as on 13.2.12.

PAO may be get reconciled the concerned record under intimation to audit.

~~Para No.6~~

(Ref. memo no. 1 dt.20.1.12 & memo No.1A dt. 7.2.12)

Subject: Non production of record

The following record/ information has not been produced to audit:

1. BROADSHEET OF GPF CLASS-IV (DDO WISE)
2. Details of outstanding Cheques.

(SEEMA GOEL)
I.A.O., AUDIT PARTY VII

23
9/c
23/10
30

TEST AUDIT NOTE

TAN-1 (Ref. Audit Memo No.10 Dated: 3.2.12)

Subject: Qualifying Service

As per Rule 32(1) of C.C.S Pension Rules, 1972, a govt. servant completing 25 years of continuous service or is being left with 5 years of service before the date of retirement on superannuation whichever is earlier. The HOD in consultation with the Accounts Officer, shall in accordance with the Rules for the time being enforce verify the services rendered by such Govt. servant, determine the qualifying service and communicate to him/her in form 24 the period of qualifying service. This requirement was not found in the following cases:

Sr.No.	Name & Designation	Date of Birth	Date of Joining	Date of retirement
1.	Smt. Sushila Devi Nagar	5.11.1957	25.3.1983	31.11.2017

Other such cases may be reviewed at your level.


(SEEMA GOEL)
I.A.O. AUDIT PARTY VII

(52) 2/c
24c
28

'ANNEXURE 'A'

YEAR 2002

Sl.No.	PP0 No.	Name of the official	Amount(in Rs.)
1	69093-02-0003-0	Sh. S.D.P. bhullar	2000
2	69093-02-0016-6	Sh. Sukhdev Singh	2000
3	69093-02-0019-1	Sh. I.D. Prasad	1000.
4	69093-02-0022-5	Sh. D.P. Bahadur	2000
5	69093-02-0036-8	Sh. H.C. Malik	2000
6	69093-02-0037-7	Smt. Meena Sikka	1000
7	69093-02-0039-9	Smt Chander Kala	2000
8	69093-02-0042-2	Sh. Babu Lal	1000
9	69093-02-0045-6	Sh. Murari Lal	1000
10	69093-02-0064-3	Smt. Rattan Prabha	2000
11	69093-02-0070-6	Sh. C.B.S. Mathur	2000
12	69093-02-0073-9	Smt. Rama Devi	1000
13	69093-02-0106-8	Miss Motia Chawla	2000
14	69093-02-0143-7	Smt. Karuna Sharma	2000
15	69093-02-0149-3	Sh. Rattan Singh	1000
		TOTAL	24000

YEAR 2003

1	69093-03-0015-1	Sh. S.C. Sehgal	5000
2	69093-03-0016-1	Sh. Mehma Singh	1000
3	69093-03-0029-3	Smt. Chander Mohini	1000
4	69093-03-0030-7	Smt. Rama Sethi	1000
5	69093-03-0049-5	Smt. Saroj Seth	3000
6	69093-03-0054-3	Sh. Kalyan Dass	2000
7	69093-03-0055-1	Smt. Indu Handa	2000
8	69093-03-0062-6	Sh. Piare Pritam Taneja	1000
9	69093-03-0083-3	Smt. Kamlesh Arora	1000
10	69093-03-0084-6	Sh. Subhash Chander	1000
11	69093-03-0089-9	Smt. Shakuntala Chhabra	1000
12	69093-03-0113-7	Smt. Bimla Devi	1000
13	69093-03-0122-7	Smt Veena Kakkar	1000
14	69093-03-0130-0	Smt. Dhaninder Jeet	5000
15	69093-03-0144-7	Sh. Ramesh Kumar	1000
16	69093-03-0153-3	Sh. Chakradhar	1000
		TOTAL	28000

YEAR-2004

1	69093-04-0009-4	Sh. Dek Chand	5000
2	69093-04-0013-7	Smt. Bimla	1000
3	69093-04-0014-7	Smt. Raj Kumari	6500
4	69093-04-0023-0	Smt. Santosh Sharma	1000
5	69093-04-0029-6	Smt. Risala	1000
6	69093-04-0035-7	Sh. Man Singh	1000
7	69093-04-0013-7	Smt Sudhir Bala	115509

10	69093-04-0072-7	Smt. Krishna Sabharwal	1000
11	69093-04-0082-1	Smt. Santosh Bhandari	1000
12	69093-04-0104-4	Smt. Harjinder Kaur	1000
13	69093-04-0108-7	Smt. Vijay Kumari	1000
14	69093-04-0124-2	Smt. Rekha Rani	4000
15	69093-04-0126-4	Smt. Aruna Joshi	1000
16	69093-04-0139-4	Smt. Geeta Rani	4000
TOTAL			146009

21/c
28

YEAR-2005

1	69093-05-0008-0	Smt. Sushma Raj	2000
2	69093-05-0011-0	Sh. Chander Shekhar	1000
3	69093-05-0018-0	Sh. Ishwar Singh	1000
4	69093-05-0022-2	Sh. Puran Chand	1000
5	69093-05-0024-4	Sh. Bhagirath	2000
6	69093-05-0031-8	Sh. Surinder Kumar	1000
7	69093-05-0049-3	Sh. Karan Singh	1000
8	69093-05-0058-5	Smt. Nirmal Kumari	2000
9	69093-05-0061-7	Sh. S.K. Khatri	1000
10	69093-05-0070-9	Smt. Phool Wati	1000
11	69093-05-0072-1	Smt. Shanti Devi	1000
12	69093-05-0105-2	Sh. Pratap Singh	1000
13	69093-05-0109-6	Sh. Dharam Pal Malik	1000
14	69093-05-0120-3	Sh. Ujjwal Kumari	1000
Total			17000

YEAR-2006

1	69093-06-0002-1	Sh. R.N. Sharma	1000
2	69093-06-0011-7	Smt. Sarita Devi	1000
3	69093-06-0020-7	Sh. Manmohan Singh	2000
4	69093-06-0051-3	Smt. Maya Rani	1000
5	69093-06-0076-0	Sh. B.L. Gupta	1000
6	69093-06-0080-0	Sh. Balraj Singh	1000
7	69093-06-0087-8	Sh. Jarnail Singh	1000
8	69093-06-0099-7	Sh. Jugal Kishore	1000
9	69093-06-0101-5	Sh. Shyam Sunder	2000
Total			11000

YEAR-2007

1	69093-07-0027-7	Sh. V.M. Rishi	1000
2	69093-07-0042-2	Sh. Ram Kishan	1000
3	69093-07-0048-8	Sh. Jiley Singh	1000
4	69093-07-0057-4	Sh. Kishan Chand	1000
5	69093-07-0065-9	Sh. Shiv Shankar	1000
6	69093-07-0070-7	Sh. Kuljit Singh	5000
7	69093-07-0086-2	Smt. Saroj	1000
8	69093-07-0087-3	Sh. B.D. Jain	1000
9	69093-07-0112-4	Sh. Atma Ram	1000
10	69093-07-0119-7	Smt. Saubhagya	1000
11	69093-07-0126-7	Sh. Madhu	2000
12	69093-07-0136-0	Smt. Kamlesh Chawla	1000
13	69093-07-0140-9	Smt. Vinod Jain	1000
Total			18000

		Total	222923

24
3/c 17/c
24

YEAR-2011

1	69093-11-0001-2	Badley Singh	1000
2	69093-11-0004-5	Krishan Murari	1000
3	69093-11-0005-6	Suresh Prasad	1000
4	69093-11-0007-8	Sushil Kumari	1000
5	69093-11-0008-9	Sunita Tahiliani	1000
6	69093-11-0009-0	Om Prakash Tanwar	1000
7	69093-11-0010-4	H.N. Tyagi	1000
8	69093-11-0011-9	D.P. Singh	1000
9	69093-11-0012-6	Prem Pahuja	1000
10	69093-11-0014-8	B.K. Grover	1000
11	69093-11-0017-5	Kamla Devi	1000
12	69093-11-0018-2	Mohan Lal	1000
13	69093-11-0020-9	Manorma Dhingra	1000
14	69093-11-0021-4	R.K. Phaiswal	1000
15	69093-11-0022-1	Urmil Gupta	1000
16	69093-11-0024-3	Sita Arora	73210
17	69093-11-0025-8	Kharag Bahadur	1000
18	69093-11-0026-5	Brijesh Sagar	1000
19	69093-11-0027-0	Sudha Bhattacharya	1000
20	69093-11-0028-7	Ashok Kumar	1000
21	69093-11-0029-2	Santosh Nayyar	1000
22	69093-11-0031-7	Manjeet Singh	1000
23	69093-11-0033-9	Ramo Devi	1000
24	69093-	Parmeshwari Devi	14773
25	69093-11-0034-0	Harjeet Kohli	1000
26	69093-11-0035-1	Suraj Mal	1000
27	69093-11-0036-2	Chanchal Kumari	1000
28	69093-11-0038-4	Uma Juneja	1000
	Total		113983

141
2/c
23

S.NO.	NAME OF DDO	2006-07	2007-08	2008-09	2009-10	2010-11
1	GBSS RAGHUBIR NAGAR	0	0	0	0	3600
2	GCESS B-4 PASCHIM VIHAR	0	0	0	0	225000
3	GCESS RAGHUBIR NAGAR	0	0	0	0	296490
4	GCESS SARASWATI GARDEN	0	0	0	0	38850
5	GGSS RAGHUBIR NAGAR	0	0	0	0	184800
6	GGSSS ASHOK NAGAR	0	0	0	0	0
7	GGSSS KIRTI NAGAR	0	0	0	0	100000
8	GGSSS NO.1-SUBHASH NAGAR	0	0	0	0	0
9	LABOUR WEST	0	0	0	0	25000
10	LABOUR SOUTH WEST	0	0	0	0	0
11	SBV CHAND NAGAR	0	0	0	0	281640
12	SBV RAMESH NAGAR	0	0	0	0	1339005
13	SBV SUBHASH NAGAR	0	0	0	13000	0
14	SCESSS JAIDEV PARK	0	0	0	0	0
15	SKV CHAND NAGAR	0	0	0	0	0
16	SKV RAMESH NAGAR	0	0	0	0	100000
17	SV MANSROVER GARDEN	0	0	0	0	0
18	GBSS NARAINA	0	0	0	0	600
19	GBSS RAJOURI GDN EXTN	0	0	0	0	0
20	GBSSS NO.1 PUNJABI BAGH	0	0	0	0	0
21	GBSSS RAJOURI GDN MAIN	0	0	0	0	70200
22	GBSSS TAGORE GARDEN	0	0	0	0	790590
23	GBSSS-1 RAJOURI GDN EXTN	11867	0	36160	0	100000
24	GGSSS-1 TAGORE GARDEN	0	0	0	0	0
25	SBV MOTI NAGAR	0	0	0	0	18930
26	SBV NARAINA	0	0	0	0	30060
27	SCESSS EAST PUNJABI BAGH	1764	83424	110524	35000	22500
28	SKV JJC NARAINA	0	0	0	0	0
29	SKV MOTI NAGAR	0	0	0	0	7800
30	SKV NARAINA	0	0	0	0	2212992
31	SKV PUNJABI BAGH	0	0	0	0	0
32	SKV RAJOURI GARDEN EXTN	20125	0	100000	0	0
33	SKV RAJOURI GARDEN MAIN	0	0	0	0	0
34	SKV-2 TAGORE GARDEN	0	0	0	0	499970
35	TCPC	0	0	0	0	0
36	GBSSS-1 JJC KHYALA	0	0	0	0	0
37	GBSSS-2 KHYALA	0	0	0	0	0
38	GCESS H BLK KARAM PURA	0	0	0	0	685400
39	GCESS IA KARAM PURA	0	0	0	0	4200
40	GCESS RAJAPUR KHURD	297871	0	120000	0	0
41	GGSSS PAHAR GANJ	0	0	0	0	382330
42	GGSSS-1 KHYALA	0	0	0	0	0
43	GGSSS-1 MADI PUR	0	0	0	0	10200
44	LABOUR-CENTRAL	0	0	0	0	0
45	LABOUR-NEW DELHI	0	0	0	0	0
46	SBV PAHAR GANJ	0	0	0	0	179300
47	SBV PLOT 6 JHANDEWALAN	0	0	0	0	254320
48	SBV RANI JHANSI ROAD	0	0	181900	926670	1480000
49	SBV-1 MADI PUR	0	0	0	0	365320
50	SKV ARAM BAGH LANE	0	0	0	0	100000
51	SKV BASAI DARA PUR	0	0	0	0	0

55	GBSS RAM PURA	0	0	0	0	0
56	GBSS BL BLK SHALIMAR BAGH	0	0	0	0	535440
57	GBSS D BLK ASHOK VIHAR	0	0	0	0	101800
58	GBSS NO 1 KESHAV PURAM	0	0	0	0	141870
59	GBSS RANI BAGH	20000	212296	171254	316010	128640
60	GBSS SHALAMAR VILLAGE	0	0	0	0	1022030
61	GBSS 2 SHAKUR PUR	0	0	0	0	0
62	GBSS SHALIMAR VILLAGE	0	0	0	0	0
63	GBSS SUSHILA MOHAN MARG	0	0	0	0	609890
64	GGMS DEPUTY GANJ	0	0	0	0	0
65	GCSS IDGAH ROAD	0	0	0	0	222270
66	GCSS QURESH NAGA	0	0	0	0	0
67	GCSS AP BLK SHALIMAR BAGH	0	0	0	0	86460
68	GCSS D BLK ASHOK VIHAR	0	0	0	0	0
69	GCSS SHALAMAR VILLAGE	0	0	0	0	20000
70	RFA	0	0	0	630000	0
71	SEV ANAND VAS	0	0	0	0	634080
72	GBSS B (AH) BLK SHALIMAR BAGH	0	0	0	0	0
73	SBV BT BLK SHALIMAR BAGH	0	0	0	0	6000
74	SBV NO 1 SHAKUR PUR	0	0	6250	12200	410953
75	SBV QURESH ROAD	0	0	0	0	611340
76	SCSV WAZIRPUR VILLAGE	0	0	0	0	14280
77	SKV BL BLK SHALIMAR BAGH	0	0	0	0	576880
78	SKV IDGAH	0	0	0	64148	0
79	SV INDERLOK	0	0	0	0	0
TOTAL		351627	295720	726088	1997028	15226660

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PART -II
CURRENT AUDIT REPORT
(2011-2017)

Sub: Withdrawal of bunching fixed in the revised pay structure in the grade of Assistant Accounts Officer and recovery of overpayment of Rs. 105156/-. (Memo No. 01 Dated : 27.11.2017)

In pursuance of Office Memorandum No. 1-6/2016-IC dated 7th September, 2016 issued by Govt. of India, Department of Expenditure, Implementation Cell and endorsed by the Finance Department, Govt. of Delhi vide No. F. 21/Fin.(Estt. III)/07CPC/2016/DS-V/1076 dated 06.10.2016 regarding recommendation of 7th CPC bunching of stages in the revised pay structure under CCS (RP) Rules, 2016 the pay of the following officers (who was fixed at Rs. 47600/- Cell -I of Level-8 as on 01.01.2016 have been fixed by the PAO after granting benefit of bunching in the revised scale of pay scale (Level 8).

Name of the officers	Pay as on 31.12.2015 in the pre-revised scale PB-2 Rs. 9300-34800 with GP Rs. 4800	Applicable Level in the Pay Matrix corresponding to Pay Band or basic pay or scale	Applicable Cell in the Level	Basic pay fixed as on 01.01.2016	Pay as on 01.07.2016 after granting Annual Increment in the applicable level of pay Matrix
Smt. Seema Saluja	Rs. 10720 + GP 4800	Level 8	3	Rs. 50500/-	Rs. 52000/- D.N.I. 01.07.2017
Sh. Mukesh Singh Rajput	Rs. 11410 + GP 4800	Level 8	2	Rs. 49000/-	Rs. 50500/- D.N.I. 01.07.2017

Further the O.M. dated 06.07.2017 issued by Jt. Secy. (Finance), Govt. of NCT of Delhi to all Heads of Department of Govt. of NCT of Delhi wherein all the Departments are advised that the implementation of the provisions of bunching in OM dated 07.09.2016 may be put on hold till the time the detailed instructions are issued by them.

Therefore, as per the details the pay of the above officers is required to be fixed as under:

Name of the officers	Period	Pay as on 31.12.2015 in the pre-revised scale PB-2 Rs. 9300-34800 with GP Rs. 4800	Pay fixed by the Hospital	Pay to be fixed
Smt. Seema Saluja, AAO	01.01.2016	Rs. 10720 + GP 4800	50500	47600 ✓
	01.07.2016		52000	49000 -
	01.07.2017		53600	50500 ✓
Sh. Mukesh Singh Rajput, AAo	01.01.2016	Rs. 11410 + GP 4800	49000	47600 -
	01.07.2016		50500	49000 -
	01.07.2017		52000	50500 ✓

In this connection the reference of Office Memorandum No. 1-6/2016-IC dated 03.08.2017 endorsed by Delhi Govt. vide No.F.(21)/FIN.(ESTT.)/07CPC/2016/ds.I/993 dated 04.09.2017 regarding bunching of stages in the revised pay structure under CCS (Revised Pay) wherein it has been provided that all pay stages lower than the Entry pay in the 6th CPC pay structure as indicated in the Pay Matrix contained in the 7th CPC Report are not to be taken into account for determining the extent of bunching. As such the pay of above said officers may be re-fixed and over payment of Rs. 1,05,156/- may be recovered after due verification of facts and figures under intimation to Audit.

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PARA-2

Sub: Short deduction of Rs. 915/- on account of UTGEIS subscription from Group 'D' employees placed in PB-1. (Audit Memo. No. 2 Date: 31-10-2017)

The rate of subscription to the erstwhile Group 'D' employees placed in PB-1 with Grade Pay of Rs. 1800 and classified as Group 'C' is at Rs. 30 per month w.e.f. January, 2011 onwards vide GOI, Ministry of Finance, Deptt. Of Expenditure O.M. No. 7(1)/EV/2008 dated 10.09.2010.

During the test check of PBR for the audit period, it has been noticed that the UTGEIS subscription for Group 'D' employees who placed in PB-1 was not deducted at the enhanced rate of Rs. 30/- as per details given below:

Sr. No.	Name & Designation	Grade Pay	Amount recovered	Amount to be recovered	Amount short recovered
1.	Sh. Mam Chand, Peon	1900	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 420/- (Apr.'11 to July' 13 i.e. 28 months)
2.	Sh. Sudhir Prasad, Peon	1800	Rs. 15/- p.m.	Rs. 30/- p.m.	Rs. 495/- (Oct.'13 to June'16 i.e. 33 months)

Recovery of Rs 915/- may be effected from the concerned officers/official after due verification of facts and figure and deposited in government account under intimation to Audit. Similar cases if any, may also be reviewed and recovery if any, may be also be made.

PARA -03

Sub: Unadjusted Advances.

A. Non adjustment of AC Bills amounting to Rs. 11,54,91,236/-. (Audit Memo No. 05 Dated: 28.11.2017)

Rule 117 and 118 of the Receipts and Payment Rule, 1983 envisage that an Abstract Contingent (AC) advance should be adjusted within one month of its drawal by submission of detailed contingent bills. On failure of submission of detailed contingent bills in support of earlier AC advance, no further AC bill should be encashed.

As per information provided by the department, advance of Rs. 11,54,91,236/- was lying outstanding as on 31.03.2017, which are pending for adjustment. as per detail given

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S. No.	Financial Year	Amount outstanding
1.	2006-07	20000
2.	2007-08	212296
3.	2008-09	171254
4.	2009-10	13000
5.	2010-11	535970
6.	2011-12	1125
7.	2012-13	8776302
8.	2013-14	10245435
9.	2014-15	13855814
10.	2015-16	18888895
11.	2016-17	62771145
	TOTAL	115491236

815 20,000
075 2,12,296
075 1,71,254
075 13,000
153,640
075 1,125
43,40,972
52,66,473
71,11,748
5,945
26,06,116
19,48,494
1,99,02,599

Labour a)
Joshi
Anand Kulkarni
Part No 32

The matter may be taken up with the respective departments requesting them for early adjustment of the said advances within the period as prescribed limit of time. Similar other cases may also be reviewed and action may be taken accordingly under intimation to audit.

B. Medical Advance lying unadjusted. (Audit Memo No. 08 Dated: 29.11.2017)

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-XIX, 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 came to the notice that adjustment bills of Medical Advances drawn by the DDO's attached with PAO-XIX, has not submitted Medical Adjustment Bills. Detail of some of the medical advances is as under:-

S.No.	DDO Name	Bill No. and Date	Amount
1	SBV, Anandvas	475/08.03.2016	26910
2.	GSKV, Inderlok	360 / 22.02.2017	188720

The matter may be taken up with the respective departments requesting them to submit the adjustment bills of medical advances within the period as prescribed under the rules. Similar other cases may also be reviewed and action may be taken accordingly.

C. LTC Advance lying unadjusted. (Audit Memo No. 09 Dated: 29.11.2017)

During the test check of LTC Advance register it was noticed that LTC Advance have been drawn by the officer/official of various DDO's attached with PAO-XIX, 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

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comes into the notice that adjustment bills of LTC Advances drawn by the DDO's attached with PAO-XIX, has not submitted LTC Adjustment Bills. Detail of some of the advances is as under:-

S.No.	DDO Name	Token No. and Date of Advance	Amount
1.	SV, Mansarovar Garden	30554 / 30.03.2016	88752
2.	SKV No. 2, Madi Pur	1836 / 08.05.2015	83217
3.	SBV, Anandvas	21365 / 12.02.2016	25150
4.	SV, East Punjabi Bagh	10956 / 03.01.2015	236041
5.	SKV No. 2 Khyala	15745/23.10.2015	55518
6.	SKV No. 2 Khyala	8424/10.08.2015	24182
7.	SKV No. 2 Khyala	8425/10.08.2015	96728
8.	SKV No. 2 Khyala	8423/10.08.2015	58215
9.	SKV No. 2 Khyala	13123/29.09.2015	195592
10.	SBV, Qutab Road	19184 / 06.01.2016	20412
11.	SBV, Qutab Road	19185 / 06.01.2016	34155
12.	GBSSS No. 2, Khyala	12742/119/22.09	72530
13.	SV, Inderlok	13366/07.10	84456
14.	SV, Inderlok	13367/07.10	42228
15.	SKV-2, Madi Pur	16656/10.11.2015	86000
16.	SV, B-4 Paschim Vihar	2461/04.07.16	116431
17.	GSKV, Naraina	7353/28.0.2016	27868
18.	GSKV, Naraina	7352/28.07.2016	56904
19.	SKV, Aaram Bagh	9953/17.08.2016	96160
20.	SKV, Aaram Bagh	14192/13.10.2016	63722
21.	S Co-Ed, East Punjabi Bagh	16022/22.10.2016	127238
22.	Deptt. Of Food Safety	12345/19.09.2016	39695
TOTAL			1731194

The matter may be taken up with the respective departments requesting them to submit the adjustment bills of LTC within the prescribed limit of period. Similar other cases may also be reviewed and action may be taken accordingly under intimation to audit.

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PARA-04

Sub: Non-Release of withheld amount of gratuity. (Audit Memo No. 10 Dated: 29.11.2017)

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

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During the scrutiny of record and information supplied pertaining to DCRG of PAO-XIX, it has been found that there were 38 cases for the period 2011-12 to 2016-17 in which withheld amount of gratuity i.e. Rs. 20,34,978/- has not been released so far. Details of withheld amount is as under:

S.No.	Name of Pensioner	PPO No.	Amount withheld In rupees	Reason
2011-12				
1	Smt. Uma Juneja, TGT	69093110038-4	1000	Due to Govt. Accommodation / Un-assessed dues
2.	Late Sh. K.K. Siam, Jt. Dr.	69093110039-5	100000	-do-
3.	Smt. Chanchal Kumari Kesar, TGT	69093110046-3	1000	-do-
4.	Smt. Vipla Rani, TGT	69093110047-2	1000	-do-
5.	Sh. Prahlad Saran, P PI.	69093110052-0	44903	-do-
6.	Smt. Anila Anand, PGT	69093110053-7	1000	-do-
7.	Smt. Madhu Kumar, TGT	69093110057-1	1000	-do-
8.	Sh. Harbans Lal, TGT	69093110061-8	1000	-do-
9.	Smt. Harvinder Kaur Kohli, PGT	69093110063-0	1000	-do-
10.	Smt. Santosh Kumari Yadav, PGT	69093110066-1	1000	-do-
11.	Smt. Varsha Sabharwal, TGT	69093110073-5	1000	-do-
12.	Smt. Braham Prasad Rastogi,	69093110074-4	1000	-do-
13.	Sh. Chandu Lal Sharma, V.PI.	69093110080-3	268795	-do-
14.	Smt. Kusum Goel, TGT	69093110083-2	1000	-do-
15.	Smt. Shashi Kant Bhardwaj	69093110084-7	1000	-do-
16	Smt. Usha Sharma, PGT	69093110093-3	1000	-do-
17.	Smt. Hem Lata Pandey, TGT	69093110097-7	1000	-do-

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18.	Sh. K.S. Singh, Commissioner, PFA	69093110123-1	671115	-do-
19.	Sh. Manvir Chandra Shami, PI	69093110219-7	1000	-do-
20.	Sh. Ved Pal Singh, TGT	69093110136-7	65081	-do-
21.	Sh. Gopal Krishan PGT	69093110003-3	79304	-do-
22.	Sh. Prithvi raj Singh, PI.	69093110025-7	90578	-do-
2012-13				
23.	Sh. Laxmi Narayan, PGT	69093120040-8	56808	-do-
24.	Sh. Satish Chander, Lab. Surveyar	69093120043-7	48460	-do-
25.	Sh. Jagpal Singh,	69093120057-2	111567	-do-
26.	Sh. Gurdip Singh Bains	69093130001-0	83936	-do-
27.	Sh. Ram Chander Paswan, Lab. Asstt.	69093130009-8	60961	-do-
2013-14				
28.	Sh. Prakash Chand	69093130089-6	40451	-do-
2014-15				
29.	Sh. Om Prakash, VP	69093140073-08	10000	-do-
30.	Sh. Jai Prakash Bhardwaj	69093140105-4	67661	-do-
31.	Sh. Dharam Raj PET	69093150007-4	83878	-do-
2015-16				
32.	Sh. Ved Prakash Sharma, PGT	69093150031-1	10000	-do-
2016-17				
33.	Sh. Ram Krishan Sharma, Lect.	690931700094	126480	-do-
TOTAL			2034978	

PAO may take necessary steps with the concerned departments for the release of disputed withheld amount of gratuity under intimation to Audit.

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Sub: Non-production of Records. (Audit Memo No.07 dated 29.11.2017)

The following records have not been produced before audit for the audit period 2011-2017. Same may be maintained and produced before the next audit.

1. Broadsheet of GPF class – IV (DDO wise) (2002-03 to 2010-11)
2. Details of outstanding cheques
3. Unserviceable/Dead Stock Record.
4. Condemnation Files
5. Property Register
6. Records of Medical advance for the period 2011-12 to 2015-16.

Point No. 1 & 2 was also raised by the previous Audit Team. The above record should be shown to next audit.

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(JASPAL SINGH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

TAN-1

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Sub:- Pay Bill Registers. (Audit Memo No. 03 Dated: 28.11.2017)

During the test check of Pay Bill Registers of Pay and Accounts Office- XIX, Prasad Nagar, New Delhi for the audit period the following irregularities have been noticed:-

1. The mandatory page counting certificate not recorded in the PBR's, which is incorrect. Needful be done and shown to audit.
2. The mandatory information's /details of the employees (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. A part from the name, Date of Joining and other details like pay scales (Basic pay and grade pay), address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in the PBR's.
3. Past information of the employees who are transferred in to this unit were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit to another unit the same were not recorded in the PBR, which is irregular.
5. Numerous cutting and overwriting were not also noticed in the PBRs nor were these cutting/overwriting attested by the competent authority, in any of the PBR's maintained by the unit, which is irregular.
6. Monthly entries in PBR's (Ministerial and class -IV Staff) have not been verified and signed by the D.D.O. for its correctness, which is irregular.
7. GAR-18-Abstract Pay Bill - entries must be attested /verified by the D.D.O. for its correctness.
8. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the Office.

HOO is advised to take necessary steps may be taken to remove the above discrepancies and shown to next audit.

TAN-02

Sub: Irregularities in maintenance of Stock Registers. (Audit Memo No. 04 Dated: 28.11.2017)

During the test check of Stock Registers (Consumable and Non Consumable) of Pay and Accounts Office- XIX, Prasad Nagar, New Delhi for the audit period, following discrepancies have been noticed which needs to be rectified under intimation to audit:-

1. Rule 192 of General Financial Rules stipulates that physical verification of fixed assets and consumable goods/ materials should be undertaken at least once in a year and a certificate of certification along with the findings should be recorded in the stock register, but the same was not done. The physical verification of the goods/ material should be done at the earliest in terms of the Rules 192(3) of GFR, and the

results recorded in the stock registers. In the absence of annual physical verification, the losses due to theft/mis-appropriation cannot be ruled out.

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2. Paging Certificate not recorded in Consumable and Non Consumable Register. No alphabetical indexing of items has been maintained in Consumable Stock Register. No Index maintained in Non-Consumable Stock Register.
3. Signatures of Incharge / HOO not found at many places in token of verification of correctness of entries of Stocks.

TAN-03

Sub: Improper maintenance of S/Books. (Audit Memo No. 06 Dated: 28.11.2017)

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

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

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

(2) Re-attestation of Bio-data:

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

(3) Home Town

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

(4) Family Details

As per Rule 54 (2), the details of family in Form – 3 to be filled by all the government servants were to be kept in service Book, but on scrutiny of the Service books, the details of family in respect of following officials was not found:

1. Sh. Pankaj, LDC
2. Sh. Prateek Solanki, LDC

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

On perusal of Service Book of the staff of The Pay & Accounts Officer – XIX, for the Audit period 2010-17, it has been found that entry of Aadhaar Number has not been made in the Service Book of staff as per instructions circulated by the Pr. Secretary (Finance), Finance Department, Govt. of NCT of Delhi vide No.F.3(03)/2015/T-I/Pr. AO/2017-26 dated

0/09/2015. It has further been advised that detail of Aadhaar Number of employee in pension papers of the retirees should invariably made so as to enable the Pay & Accounts Office to mention the details of Aadhar number in Pension Payment Orders.

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Verification and communication of qualifying service after 18 years of service or 5 years before retirement :

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following officials after verification of service from the concerned PAO. Some cases are illustrated as under:-

Details of Staff whose retirement is within 5 years

S. NO.	NAME OF THE Officials (S/Sh/Smt..)	DESIGNATION	DATE OF RETIREMENT
1.	Smt. Sushila	UDC	30.11.2017

HOO is advised to take necessary steps may be taken to remove the above discrepancies and shown to next audit.

TAN -04

Sub: Shortcomings in maintenance of Cash Book. (Audit Memo No. 11 dated: 30.11.2017)

On scrutiny of cash book for the year 2011-2017, following shortcomings have been observed:

1. Permanent advance / Imprest money was not used : In terms of Rule 291 of GFR "Permanent Advance or Imprest for meeting day to day contingent and emergent expenditure may be granted by the Head of Department. An amount of Rs. 5000/- has been sanctioned to the office as permanent advance / Imprest for making the payment of contingent expenditure. It has been observed that no amount was spent out of imprest money available with the office. No bill was submitted for recoupment. Hence, purpose to sanction permanent advance / imprest was completely defeated. It is advised that imprest money be used to meet contingent expenditure and recoup it by submitting bills to concerned PAO.

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2. Certificate of Physical verification of cash certificate was recorded incorrectly - As per Rule 13(4) of Receipt & Payment Rules, 1983 provides that at end of each month, the Head of Office should verify the cash balance in Cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein the instructions contained in the GFR should be followed. It has been observed that the certificate is not in accordance with the certificate prescribed in the R&P Rules. The certificate is normally, be in the following form:

"Certified that cash amounting to Rs. (Rupees.....only) has been physically verified and found correct as per the balance recorded in the cash book."

It is advised that in future appropriate certificate of physical verification of cash be recorded in the cash book.

Dr *M*

JSP
(JASPAL SINGH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX

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Mrs. Seema Saluja, Aao

Period	Pay as per Deptt.	DA	HRA	Total	Pay as Per Audit	DA	HRA	Total	Diff.
01.01.2016	50500	✓ 0	0	50500	47600	✓ 0	0	47600	2900
01.02.2016	50500	0	0	50500	47600	0	0	47600	2900
01.03.2016	50500	0	0	50500	47600	0	0	47600	2900
01.04.2016	50500	0	0	50500	47600	0	0	47600	2900
01.05.2016	50500	0	0	50500	47600	0	0	47600	2900
01.06.2016	50500	0	0	50500	47600	0	0	47600	2900
01.07.2016	52000	1040	0	53040	49000	980	0	49980	3060
01.08.2016	52000	1040	0	53040	49000	980	0	49980	3060
01.09.2016	52000	1040	0	53040	49000	980	0	49980	3060
01.10.2016	52000	1040	0	53040	49000	980	0	49980	3060
01.11.2016	52000	1040	0	53040	49000	980	0	49980	3060
01.12.2016	52000	1040	0	53040	49000	980	0	49980	3060
01.01.2017	52000	2080	0	54080	49000	1960	0	50960	3120
01.02.2017	52000	2080	0	54080	49000	1960	0	50960	3120
01.03.2017	52000	2080	0	54080	49000	1960	0	50960	3120
01.04.2017	52000	2080	0	54080	49000	1960	0	50960	3120
01.05.2017	52000	2080	0	54080	49000	1960	0	50960	3120
01.06.2017	52000	2080	0	54080	49000	1960	0	50960	3120
01.07.2017	53600	2680	12864	69144	50500	2525	12120	65145	3999
01.08.2017	53600	2680	12864	69144	50500	2525	12120	65145	3999
01.09.2017	53600	2680	12864	69144	50500	2525	12120	65145	3999
01.10.2017	53600	2680	12864	69144	50500	2525	12120	65145	3999
TOTAL	1141400	29440	51456	1222296	1075600	27740	48480	1151820	70476

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Sh. .ukesh Singh Rajput, AAO

Period	Pay as per Deptt.	DA	HRA	Total	Pay as Per Audit	DA	HRA	Total	Diff.
01.01.2016	49000	✓ 0	0	49000	47600	✓ 0	0	47600	1400
01.02.2016	49000	0	0	49000	47600	0	0	47600	1400
01.03.2016	49000	0	0	49000	47600	0	0	47600	1400
01.04.2016	49000	0	0	49000	47600	0	0	47600	1400
01.05.2016	49000	0	0	49000	47600	0	0	47600	1400
01.06.2016	49000	0	0	49000	47600	0	0	47600	1400
01.07.2016	50500	1010	0	51510	49000	980	0	49980	1530
01.08.2016	50500	1010	0	51510	49000	980	0	49980	1530
01.09.2016	50500	1010	0	51510	49000	980	0	49980	1530
01.10.2016	50500	1010	0	51510	49000	980	0	49980	1530
01.11.2016	50500	1010	0	51510	49000	980	0	49980	1530
01.12.2016	50500	1010	0	51510	49000	980	0	49980	1530
01.01.2017	50500	2020	0	52520	49000	1960	0	50960	1560
01.02.2017	50500	2020	0	52520	49000	1960	0	50960	1560
01.03.2017	50500	2020	0	52520	49000	1960	0	50960	1560
01.04.2017	50500	2020	0	52520	49000	1960	0	50960	1560
01.05.2017	50500	2020	0	52520	49000	1960	0	50960	1560
01.06.2017	50500	2020	0	52520	49000	1960	0	50960	1560
01.07.2017	52000	2600	12480	67080	50500	2525	12120	65145	1935
01.08.2017	52000	2600	12480	67080	50500	2525	12120	65145	1935
01.09.2017	52000	2600	12480	67080	50500	2525	12120	65145	1935
01.10.2017	52000	2600	12480	67080	50500	2525	12120	65145	1935
TOTAL	1108000	28580	49920	1186500	1075600	27740	48480	1151820	34680

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PART- II
CURRENT AUDIT REPORT
2017-18 to 2021-22

PARA No.1(Ref.Audit Memo No. 5 Dated: 02/09/2022)

Sub: Non-Release of withheld amount of gratuity.

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

During the scrutiny of record and information supplied pertaining to DCRG of PAO-XIX for the audit period 2017-18 to 2021-22, it has been found that withheld amount of gratuity i.e. Rs. 30,000/- has not been released so far as per details below:-

S.No.	Name of Pensioner	PPO No.	Amount withheld In rupees
1	Sh.Viender Kumar Arya,GBSSS No.1, Khyala	690931901042	Rs.30,000/-
TOTAL			Rs.30000/-

The audit may be informed as to what efforts were made by the PAO with the concerned departments for the release of the withheld amount of gratuity.

PARA No.2 (Ref.Audit Memo No.06 Dated: 02/09/2022)

Sub: Outstanding Contingent Advances amounting to Rs. 20352013/-

As per the Rule 292(1) & (2) of General Financial Rules 2017, 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 thirty days of the drawl of advance.

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During the test audit, it has been observed that following advances have been granted to the DDOs attached with PAO XIX during the audit period but have not been adjusted as per details given below :-

Sl. No.	Token /DDO Code	Bill No.& date & Year	DDO's Name	Amount
1.	-	2006-07	-	Rs. 20000/-
2.	-	2007-08	-	Rs.212296/-
3.	-	2008-09	-	Rs.171254/-
4.	-	2009-10	-	Rs. 13000/-
5.	-	2010-11	-	Rs. 153640/-
6.	-	2011-12	-	Rs. 1125/-
7.	-	2012-13	-	Rs.4340972/-
8.	-	2013-14	-	Rs.5266473/-
9.	-	2014-15	-	Rs.7111748/-
10.	-	2015-16	-	Rs. 5945/-
11.	-	2016-17	-	Rs.2606146/-
1.	50001	2017-2018	Department of Food Safety	Rs. 25000/-
2	50001	2018-2019	Department of Food Safety	Rs. 21030/-
3.	50001	2019-2020	Department of Food Safety	Rs. 22875/-
4	50001	2021-2022	PFA	Rs. 226509/-
5	32998	2021-2022	S.Co-ed SS, East Punjabi Bagh	Rs. 154000/-
		Total		Rs.20352013/-

Necessary steps may be taken for early adjustment of these advances amounting to Rs.20352013/- under intimation to audit.

PARA No.3 (Ref.Audit Memo No.07 Dated: 02/09/2022)

Sub. LTC Advance lying unadjusted amounting to Rs.1424509/-

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-XIX, 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-XIX, has not submitted LTC Adjustment Bills. Detail of some of the advances is as under:-

Sl. No.	Token	Bill No.& date	DDO's Name/Code	Amount
1.	24778	LTC-435 (2019-20)	032976	Rs.225972/-
2	24777	LTC-436(2019-20)	032976	Rs. 45194/-
3.	16631	LTC-174(2019-20)	032995	Rs. 32508/-
4	16822	LTC-142(2019-20)	032995	Rs.244053/-
5	17002	LTC-162(2019-20)	032995	Rs. 76815/-
6	17001	LTC-173(2019-20)	032995	Rs.76815/-
7	24457	LTC-31(2019-20)	032951	Rs.223300/-
8	16752	LTC-163(2021-22)	032938	Rs.12000/-
9	18675	LTC-134(2021-22)	032948	Rs.89259/-
10	12888	LTC-176(2021-22)	032952	Rs.119578/-
11	12886	LTC-177(2021-22)	032952	Rs.119578/-
12	12889	LTC-174(2021-22)	032952	Rs.159437/-
			Total	RS.1424509/-

Necessary steps may be taken with the concerned DDOs for early adjustment of these advances under intimation to audit.

PARA No.4(Ref.Audit Memo No. 09 Dated: 07/09/2022)

Sub.: Cheques lying uncleared amounting to Rs.20819916/-

The para 2.7.5 of Civil Account Manual stipulates that "Account Offices cheque register"(form CAM 15) will be maintained personally by the Pay &Accounts Officer, showing the total daily issue and encashment of cheques and balance of unpaid cheques at the end of each month. This should be compared with the total of 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 cheque".

Further Rule 47(2) of R&P 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".

During scrutiny of records and information furnished relating to cheques issued by PAO-XIX revealed that there are outstanding cheques amounting to Rs. as per list attached.

S.No.	Year	No. of cheques	Amount of cheques outstanding
1.	2017-18	74	Rs. 18805653/-
2.	2018-19	17	Rs. 157887/-
3.	2019-20	28	Rs. 1701680/-

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4.	2020-21	01	Rs. 10000/-
5.	2021-22	05	Rs. 144696/-
	Total		Rs.20819916/-

Necessary step may be taken with DDOs for the uncleared cheques at the earliest.

PARA 05

SUB: Non-Production of Record

The following record not produced to Audit.

1. Telephone, Electricity and Water charges Register
2. LTC/TA/CEA Register
3. Medical Advance register
4. Postage Stamp Register
5. Short term/Long Term advance register.
6. Bills for the year 2017-18 to 2018-19
7. Budget for the year 2017-18 & 2019-20
8. LTC Advance Register for the year 2017-18 & 2018-19

The above record may be shown to next audit.



IAO/Sr.A.O.

AUDIT PARTY NO.XXXII

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PART-III

TEST AUDIT NOTE

2017-18 to 2021-22

TAN No.1(Ref.Audit Memo No.02 Dated: 01/09/2022)

Sub: Permanent Advance/Imprest Money not used


In terms of Rule 29 of GFR "Permanent Advance/Imprest money for meeting day to day contingent and emergent expenditure may be granted by the Head Of Department. An amount of Rs.5000/-has been sanctioned to the office as permanent advance/Imprest for making the payment of contingent expenditure. It has been observed that no amount was spent out of imprest money available with the office. No bill was submitted for recoupment. Hence, purpose to sanction permanent advance/imprest was completely defeated.

It is advised that imprest money be used to meet contingent expenditure and recoup it by submitting bills to concerned PAO.

TAN NO.2 (Ref.Audit Memo No 03 Dated: 01/09/2022)

Sub:- Pay Bill Registers

During the test check of Pay Bill Registers of Pay and Accounts Office-XIX, Prasad Nagar, New Delhi for the audit period the following shortcomings have been noticed:-

1. The mandatory page counting certificate not recorded in the PBR's, which is incorrect. Needful be done and shown to audit.
 2. The mandatory information's /details of the employees (which is required to be written on the upper part of each page) were also not found filled completely in any of the PBR's. A part from the name, Date of Joining and other details like pay scales (Basic pay and grade pay),address of government accommodation and details of loan/advances/refunds installments numbers etc were not written in the PBR's.
 3. Past information of the employees who are transferred in to this unit/Deptt.were not recorded in the PBR, from their LPC's (which is later on required for income tax purpose etc) and also those employees were transferred from this unit/Deptt. to another unit the same were not recorded in the PBR, which is irregular.
 4. GAR-18-Abstract Pay Bill - entries must be attested /verified by the D.D.O. for its correctness.
 6. Separate Pay Bill Register for the employees who Joined Government Service on or after 01-01-2004 was also not being maintained by the Office.
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7. Totalling not done for the purpose of income tax calculations.

Necessary steps may be taken to remove above shortcomings.

TAN No.3 (Ref. Audit Memo No. 04 Dated:02/09/2022)

Sub : Shortcomings in Bill Register

During the test-check of Bill Register, following short comings were noticed:-

1. The bill register for the financial year 2017-18 to 2021-22 has been maintained in a casual manner.
2. Page counting certificate has not been recorded on the first page of the Bill Register.
3. Entries in the Bill Register have not been checked and initialed by the competent authority/DDO every month for its correctness.
4. All the columns except Columns 1 to 4, 7 and 10 (i.e. Bill No. & date, Particulars , Net amount of the bill Token No. Amount Passed by PAO and No & Date of Treasury Vou. Date of encash) have been left blank in respect of all most all bills. By leaving these columns blank, it cannot be ascertained from the bill register whether the bill has actually been passed by the PAO or not, received the payment from PAO by way of A Cat. Cheque/B Cat. Cheque/ECS or NEFT/RTGS, date of receipt of cheque, date of entry made in the cash book etc.
5. Summary of the outstanding bills with PAO has not been given at the end of the month.
6. There were number of cutting and overwriting in the Bill register, but these cuttings and over-writings have not been attested by the DDO, which is irregular.

Necessary steps may be taken to remove above shortcomings.

TAN No.4 (Ref.Audit Memo No.08 Dated: 02.09.2022)

Sub: Irregularities in maintenance of Stock Registers.

During the test check of Stock Registers (Consumable) of Pay and Accounts Office-XIX, Prasad Nagar, New Delhi for the audit period, following shortcomings have been noticed which needs to be rectified under intimation to audit:-

1. Rule 213 of General Financial Rules stipulates that physical verification of fixed assets and consumable goods/ materials should be undertaken at least once in a year and a certificate along with the findings should be recorded in the stock register, but the same was not done. The physical verification of the goods/ material should be done at the earliest in terms of the Rules 192(3) of GFR, and the results recorded in the stock registers. In the absence of annual physical verification, the losses due to theft/misappropriation cannot be ruled out.

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2. Signatures of Incharge / HOO not found at many places in token of verification of correctness of entries of Stocks.

Necessary steps may be taken to remove above shortcomings .



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AUDIT PARTY NO.XXXII