

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

Sub:-Internal Audit Report on Accounts of the Pay & Accounts Office -V, Tis Hazari, Delhi for the period 2019-20to 2021-22.

INTRODUCTION

The accounts of **Pay & Accounts Office -V, Tis Hazari, Delhi** for the period 2019-20to 2021-22 were test audited by the Audit Party No.01 during the period 05/08/2022 to 24/08/2022 (07working days),comprising of Sh. Shyam Sunder Dhingra, (AO/ I.A.O) and Smt. Manju Rani Pal, A.A.O.

AIMS AND OBJECTIVES

PAO No.-V is working under the administrative control of the principal accounts office Govt. Of NCT of Delhi. The main function disburses the payments of pension to the pensioners of central civil vests/freedom fighters (Central and Delhi/ States /Railway and defence personal. The paid claims/ vouchers are sent nth the concerned state's AG's/defence and Railways for claiming calming the refunds.

1. LIST OF HOO :

S.NO.	NAME	FROM – TO
1.	Sh. Ramesh Sharma , PAO	Upto 31.05.2019
2.	Sh. Gautam Gambhir, PAO	01.06.2019 to 31.12.2019
3.	Sh. Sanjeev Sharma	01.01.2020 to 09.06.2021
4.	Sh. Munish Kumar, PAO	10.06.2021 to 10.04.2022

2. LIST OF DDO :

S.NO.	NAME	FROM – TO
1.	Sh. Vijay Kumar, AAO	3/2019 TO 9/2020
2.	Sh. C.M. Sharma, AAO	10/2020 TO till date

3. CASHIER:

S.NO.	NAME	FROM – TO
1.	Sh. Yesh Pal, ASO	2019-2020 2020-2021 2021-2022

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The current vacancy position is mentioned below:-

Group	Name of the Post	Sanctioned Post	Filled Posts	Vacant Post
A	PAO	01	00	01
B	AAO	03	01	02
B	Asstt. Section Officer	03	02	01
C	Senior Assistant	16	02	14
C	Junior Assistant	01	01	00
C	MTS	09	01	08
Total		33	07	26

**BUDGET ALLOCATION AND EXPENDITURE FOR THE YEAR
2019-2020 to 2021-2022**

(Figure in Rupees Thousand)

Year	Budget Allotted	Expenditure (Non-plan)	Balance
2019-2020	12660	6643.23	6016.77
2020-2022	12680	5918.54	6761.46
2021-2022	12690	8083.20	4606.80

Statutory Audit

Statutory Audit General / Statutory Audit of this Department have been conducted by the AGCR up to 31/03/2017.

Maintenance of Records

The maintenance of records of the **Pay & Accounts Office -V, Tis Hazari, Delhi for the period 2019-20 to 2021-22** was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

PART-I

Old Audit Report

There were 09 old audit para's involving recoveries of Rs Nil outstanding. The Department has not submitted reply of any audit paras. Hence, all 09 old audit paras with recovery of Nil have been incorporated in Current report as Part-I (Old Audit Report).

S.No	Year	Total Para's	Total Recovery (In Rs.)	Para Settled	Para no. of Settled Para's	Outstanding Para's with para No.	Balance Recovery (In Rs.)
1	1978-17	08	0	0	NA	08	0
2	2018-19	01	0	0	NA	01	0
Total		09	0	0	NA	09	0

Directorate of Audit

C-Wing, Level-4, Delhi Sachivalaya,
New Delhi - 110 001

Bhagidari

दिल्ली सरकार
Govt. of NCT of DELHI

List of Para (Order by Audited Year & Para)

View Detailed Audit Report

Department :Principal Accounts Office							
Sub department:PAO-V (Pay and Accounts Office), Tis Hazari, New Delhi (459/6)							
S No.	Start Year	End Year	Para No.	Sub Para	Subject	Status*	Outstanding Amount (in Rs.)
1	1978	1980	28		Loss due to Fraudulent Payment	O	0
2	1995	1997	9		Settlement of Audit Para in respect of Special Audit	O	0
3	2009	2012	1		Recoverable outward claims of Rs. 2.6 lakh from State Accountants(PAO III)	O	0
4	2009	2012	2		Time barred cheques amounting to Rs. 94837/- (PAO III)	O	0
5	2009	2012	3		Pensioners not drawing pension (PAO III)	O	0
6	2011	2017	2		Cheques outstanding amounting to Rs. 49,20,187/- lying unpaid	O	0
7	2011	2017	3		Pension not drawn by the Pensioners	O	0
8	2011	2017	5		Huge outstanding balance under suspense heads	O	0
9	2017	2019	1		Huge amount of Rs. 19488455/- on a/c of outstanding outward claims	O	0

* NOTE:
 'O'- Outstanding Paras.
 'R' -Reply submitted by the Department/Units.
 'C'- Comment by the Directorate of Audit on reply submitted

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Part - A1

2017-18 to 2018-19 (13)

Para No - 01

PARA No. 1

Loss due to fraudulent payment.

28/12/18
PARA No. 3

Resort

(i) There was a loss of cash in the year 78-79 due to fraudulent payment to defence pensioners. The exact amount if fraudulent payment and details thereof had not so far been assessed. The present position of the case as also the details of "fraudulent payments and modes operandi of the fraud may please be intimated to Internal Audit.

(ii) In connection with the above fraud following officials were placed under suspensive in the month of Dec., 78.

1. Sh. M.P. Gupta, LDC.
2. Sh. Gurdeep Singh, LDC Cashier.

Further progress of the case may please be intimated to Audit.

29/12/18
PARA No. 4

Civil Pension.

(1)(a) Overpayment of P. 57-66.

Name of the pensioner - Smt. Wasai Devi.

PFO No. = 4490/5

Ledger Folio = 44/3.

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(13) (16) (17) (18) (18)

PARA No. ~~9~~ ~~101~~ ~~9~~ ~~101~~ Reference memo. 11 dated 3-2-78

Ques 9 Nr. 2

Subject: Settlement of audit para in s/p special
audit for the period 2/85 to 2/97.

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During the course of audit, it has been asked to furnish the latest position with regard to the special audit para for the period 2/85 to 2/97. It was observed that no compliance has been shown to audit. It is suggested that early action should be taken to clear/settle the outstanding para and compliance be shown to audit.

Para 3
PARA No. 03

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PART-II Current Audit Report

Para No. 1 Recoverable outward claims of Rs. 72.46 lakh from State Accountants General.

The Pay and Accounts Office III is engaged in the payment of pension to pensioners of different categories viz. Defence, Civil (inclusive of Railways) and political. It settle the outward claims of pension paid through RBS/PSBs with the respective state AG's. Reserve bank of India submits claims in respect of pension payments to PAO III and PAO III also makes payment to pensioners. PAO III raise claims for recovery of the payments made to pensioners by it and public sector banks on the State Accounts General. The state Accounts General remit the amount in respect of claims raised to PAO III by cheques/draft.

Scrutiny of the outward claim register revealed that a sum of Rs. 72,45,809/- pertaining to the period 2009-10 to 2011-12 was outstanding from State Accounts General as per detail given below:-

Sl.No.	Name of AG	Year	Amount(in Rs.)
1.	Arunachal Pradesh	2009-10	4,22,495
2.	Gujrat	2009-10	4,86,020
3.	Orissa	2009-10	1,96,012
4.	Western Railways	2009-10	25,200
5.	PCDA Allahbad	2009-10	7,71,842
6.	Arunachal Pradesh	2010-11	5,62,000
7.	Kerala	2010-11	58,700
8.	Western Railways	2010-11	32,515
9.	Arunachal Pradesh	2011-12	10,12,076
10.	Bihar	2011-12	6,96,000
11.	J&K	2011-12	2,05,727
12.	Kerala	2011-12	1,90,701
13.	M.P.	2011-12	12,32,234
14.	Mumbai	2011-12	34,042
15.	Meghalaya	2011-12	92,058
16.	Nagaland	2011-12	87,942
17.	Orissa	2011-12	4,22,754
18.	Tamilnadu	2011-12	3,62,095
19.	Tripura	2011-12	7,002
20.	PCDA (Allahbad)	2011-12	3,23,552
21.	Goa	2011-12	2,33,500
Total			72,45,809

Immediate steps may be taken to settle these claims under intimation to audit.

Page 4

PARA No. 04

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Para No. 2 Time barred cheques amounting to Rs. 94,837/- lying outstanding for the period 1996-97 to 2009-10.

Scrutiny of the cheques register revealed that 10 cheques issued by PAO III to the pensioners were not presented for the payment and were lying outstanding. Year wise breakups of Time Barred Cheques are given below:

Year	Amount (in Rs.)
1996-97	173
1997-98	4,770
1998-2000	1,893
2001-02	4,254
2003-04	625
2004-05	1,623
2005-06	2,828
2008-09	42,536
2009-10	12,480
2009-10	23,655
Total	94,837

As the cheques were time barred now, the same may cancelled and amount may be credited to government account under intimation to audit.

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Para 5

PARA No. 05

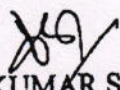
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Para No.3 Pensioners not drawing pension

As per information provided to audit by PAO-III, 110 pensioner had not drawn pension for more than three years and 3 pensions had not drawn their pension for the last one year but their names continue to exist in the ledger. The PAO had not made sincere efforts to locate whether the pensioners were alive or not.

Effort in this regard may be made under intimation


(ASHOK KUMAR SAINI)
IAO/AO
AUDIT PARTY NO.-I

PARA 2: ~~Page 1-3~~ *PARA No. 06* (9) (10) (21) (15)
Cheques Outstanding amounting to Rs. 49,20,187/- lying unpaid.
(Memo no. 11 dated 16.08.17)

As per Receipt and payment Rule - 45- cheque shall be payable at any time within three months after the month of issue; and as per Rule 46 (2) - In the event of the non return of the time barred cheque to the drawer, the drawer should, on the expiry of the prescribed period of three months after the month of issue of the cheque, request the payee either to return the cheque or explain the causes for its non return and take further action, as may be necessary in terms of the provision of rule 47 .

During the test check of " Outstanding cheque register" updated upto March 2016. It is observed that cheques amounting to Rs. 49,20,187/- issued up to march 2016 were not encashed. The details of such cases are as under:-

S.No	Period	Amount
1	Untraceable amount	31,89,158
2	06/02 to 08/05	2,16,073
3	02/ 06 to 02/07	96,628
4	06/07 to 03/08	12,915
5	04/08 to 03/09	47,541
6	April 09	10,634
7	June , 09	13,230
8	July 09	6,640
9	Aug. 09	38,430
10	Sep. 09	8,442
11	Nov. 09	35,723
12	Dec. 09	31,751
13	Feb. 10	8,890
14	Mar. 10	22,225
15	May, 10	44,917
16	June, 10	23,107
17	Aug. 10	10,369
18	Sep. 10	31,989
19	Oct.10	6,500
20	Nov. 10	75,740

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21	Dec. 10	11,200
22	Feb. 11	48,064
23	May, 11	6,015
24	Aug. 11	32,340
25	Sep. 11	6,442
26	Nov. 11	34,080
27	Sept. 11	7,595
28	Oct. 11	6,092
29	Nov. 12	40,161
30	Feb. 13	30,590
31	Mar. 13	12,287
32	June, 13	16,127
33	Sept. 13	44,380
34	Nov. 13	22,201
35	May 14	29,400
36	July, 14	11,220
37	Aug. 14	18,800
38	Sept. 14	19,242
39	Nov. 14	28,544
40	Jan 15	16,470
41	Feb. 15	1,00,555
42	Mar. 15	1,08,237
43	May 15	9,259
44	July 15	59,192
45	Aug. 15	13,821
46	Oct. 15	22,365
47	Dec. 15	45,014
48	Jan 16	1,41,654
49	Feb. 16	47,940
	Total	49,20,187

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The records/details of outstanding cheques upto March 2017 were not updated.

The H.O.O./D.D.O may take steps in accordance with the rules to cancel/revaldate the outstanding cheques, and clear the balance after going through the records under intimation to Audit.

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PARA No-07

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PARA-3 :- Pension not drawn by the pensioners
(Memo no. 15 dated 21.08.17)

During the test check of ledgers and statements of Pensioners of the Pay and Accounts Office No.5. It is observed that out of the total pensioners of 153 only 129 Pensioners are drawing the pensions and rest of 14 pensioners have not been drawing pension for the period of one to three years and 10 pensioners for three to six years as on 31.03.2017 (List enclosed). It is also observed that these pensions are being paid by cheques instead of RTGS/ECS as per instructions of Ministry of Finance, GOI issued from time to time.

The H.O.O./D.D.O. may take necessary steps to clear/settle the undrawn pension cases and implement online payment system under intimation to audit.

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PARA No. 08

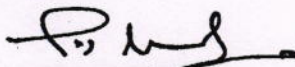
Para 5 Huge outstanding balances under Suspence heads
(Memo no. 21 dated 22.08.17)

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During scrutiny of records of monthly account and other registers, it is observed that huge balances are lying unsettled as on 31.03.17 under the following suspence heads which is alarming and needs immediate clearance:

S.No.	Head	Amount (16-17)
1	PAO Suspense (Other A/c)	18,10,73,705/-
2	PSB Suspense (Receipt)	1,45,35,50,251
3	PSB Suspense (Payments)	5,23,90,160
4	RBI Suspense (Payments)	1,65,57,39,594
5	RBI Suspense (Receipts)	67,79,743

The H.O.O./D.D.O may initiate immediate action for clearance/settlement of huge balances lying under various Suspence heads after going through the records under intimation to audit.


(G.V.R. MURALI)
Inspecting Audit Officer,
Audit Party No. XXXV

PARA No. 09

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

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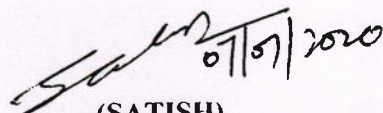
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Para No.1: -Huge amount of Rs.19488455/-on account of outstanding outward claims(Memo No.6 dt, 23.03.2020)

The main function of PAO-5, Tis Hazard, Delhi is to make pension payments on behalf of defence P & T, Railways and Central as well as various States Government. The Claims of these payments are preferred to the concerned P.A.O/Department for each settlement. The settlement of these claims is watched through a register known as "outward Claim Register". Security of this register, however, revealed the heavy amount of outward claims to the tune of Rs.19488455/- is lying outstanding as on 31.03.2019as per details given below:-

S.No.	Name of Deptt/states	Period(months)	Amount in (Rs.)
1	Pondicherry	10/11	9732
2	-do-	10/12	15926
3	Northern Railways	02/14	449322
4	Manipur	04/12	327993
5	Tamilnadu	09/12	801105
6	Eastern Railways	07/12	16485
7	-do-	08/12	29365
8	Central Railway	02/14	13600
		12/14	15825
		09/16	8375
		10/16	8375
		11/16	19625
		01/17	28500
9	Sri Lanka	03/17	28500
		12/13	3664
		10/14	2748
10	Arunachal Pradesh	11/16	916
		06/14	4939182
		09/14	2335797
11	Bihar	03/19	10433420
Grant Total Rs.			19488455/-

The audit may be informed as to what efforts were made by the PAO with the concerned departments for settlement outstanding outward claims


(SATISH)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XXVIII

Current Audit Report


During the course of current audit, 10 Observation memos & 10 record Memo were issued highlighting various irregularities. Recoveries to the tune of Rs.143/- were pointed out by the Audit. The Department has submitted the reply of some Observation Memo and some Record Memo. Hence, out of the 10 Observation memos and 10 Record Memo one Observation memo has settle, rest 09 Observation Memos have been converted into 05 Audit Para with recovery of Rs.143/- & 04 number of TAN.

Detail of Current Recoveries

Memo No.	Details of Para	Details of Recovery (Amount In Rs.)	Recovered on the spot (In Rs.)	To be recovered (In Rs.)	Whether PARA / TAN
3	Huge amount of Rs.8,97,27,857/- on account of outstanding outward claims.	0	0	0	PARA-1
4	Huge outstanding balance under Suspense Head.	0	0	0	PARA-2
5	Non adjustment of AC Bills amounting to Rs 55000/-	0	0	0	SETTELD
6	Short deduction of Income Tax amounting to Rs.143/-	143	0	143	PARA-3
9	Cheques outstanding amounting to Rs. 951673/- lying unpaid.	0	0	0	PARA-4
10	Time Birred Pension.	0	0	0	PARA-5
	Total	143/-	0	143/-	

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by the **Pay & Accounts Office -V, Tis Hazari, Delhi for the period 2019-20 to 2021-22.** The Audit disclaims any responsibility for non-production of record/information or mis-information provided by the **Pay & Accounts Office -V, Tis Hazari, Delhi for the period 2019-20 to 2021-22.** The responsibility for any legal or other liabilities, which may arise at any point of time in any way from this report, may be put on, the whole or a part of it, lies with the **Pay & Accounts Office -V, Tis Hazari, Delhi for the period 2019-20 to 2021-22.** The Dte. of Audit is not responsible for any legal consequences arising at any time in the future, in whatsoever manner and whatsoever ways.

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 Shyam Sunder Dhingra
 A.O./ I.A.O.
 Audit Party No 01

PAY & ACCOUNTS OFFICE-V, TIS HAZARI**PART-II****CURRENT AUDIT REPORT (2018-19 to 2019-20)**

2019-22

PARA No.01: Huge amount of Rs.8,97,27,857/- on account of outstanding outward claims

(Reference Observation Memo No. 03 Dated 10.08.2022)

The main function of PAO-5, Tis Hazari, Delhi is to make pension payments on behalf of defence, P&T, Railways and Central as well as various State Governments. The claims of these payments are preferred to the concerned PAO /Department for each settlement. The settlement of these claims is watched through a register known as "outward claim register". Security of this register, however, revealed that the huge amount of outward claims to the tune of Rs.8,97,27,857/- is lying outstanding as on 31.03.2022 as per details given below:

S. No.	NAME OF DEPARTMENT/STATE	PERIOD	AMOUNT
1	AG MEGHALAYA	2019-20	1687676
2	AG MEGHALAYA	2020-21	811544
3	AG TRIPURA	2020-21	1409213
4	AG ASSAM	2021-22	3152907
5	AG ARUNACHAL PRADESH	2021-22	17418833
6	AG BIHAR	2021-22	11211385
7	AG GOA	2021-22	3224071
8	AG GUJRAT	2021-22	1568030
9	AG HARYANA	2021-22	4708999
10	AG HIMACHAL PRADESH	2021-22	276364
11	AG J & K	2021-22	258348
12	AG JHARKHAND	2021-22	1827325
13	AG KARNATAK	2021-22	4012761
14	AG MIZORAM	2021-22	1006270
15	AG MANIPUR	2021-22	6385475
16	AG MAHARASHTRA	2021-22	15282025
17	AG NAGALAND	2021-22	10
18	AG PONDICHERY	2021-22	148720
19	AG TAMILNADU	2021-22	9110442
20	AG TRIPURA	2021-22	5694008
21	AG WEST BENGAL	2021-22	458479
22	SRI LANKA	2021-22	1882
23	Pr. Controller of Defence Accounts	2021-22	73090
	TOTAL		89727857

The DDO/ HOO may take necessary steps for early clearing of outward claims after going through the records under intimation audit.

(C)

PAY & ACCOUNTS OFFICE-V, TIS HAZARI

PARA No.02:Huge outstanding balance under Suspense Head

(Reference Observation Memo No. 04 Dated 10.08.2022)

During scrutiny of the records of monthly accounts & other registers, it has been observed that huge balances are lying unsettled as on 31.03.2022, under the following suspense heads, which needs immediate settlement / clearance.

S.No.	Head	Amount (In Rs.)
1	8658 00 101 PAO Suspense	44,65,68,619/-
2	8658 00 108 PSB Suspense (Receipts)	1,12,14,230/-
3	8658 00 108 PSB Suspense (Payments)	1,60,94,02,558/-
4	8675 00 101 RBI Suspense (Receipts)	2,09,93,02,102/-
5	8675 00 101 RBI Suspense (Payments)	1,41,82,994/-

The DDO/HOO may initiate immediate action for clearance/settlement of huge balances lying under various suspense heads after going through the records facts and figure under intimation to audit.

PARA No.03: Short deduction of Income Tax amounting to Rs.143/-

(Reference Observation Memo No. 06 Dated 22.08.2022)

During the test check of the records of Income Tax for the period 2019-20 To 2021-22, following shortcomings / irregularities were observed:

Irregular exemption of HRA:

As per Income Tax rules if the employee is living in a rented house, exemption of HRA is allowed to the extent of the least of the three (i) the actual amount of HRA received (ii) rent paid in excess of 10% of the salary and (iii) 50% of the salary. However, rebate of HRA was allowed in excess to the following employees as detailed under:

Financial Year 2020-21

1. Smt. Sunita, Daftry(PAN No.DLXPS5130J)

Pay (BP+DA)	50% of Pay	Actual Rent paid	Rent paid minus 10% of pay	HRA paid during the year	Rebate of HRA allowed (In Rs.)	Rebate admissible	Excess rebate
453620	226810	99600	54238	91548	54933	54238	695

No documents attached for exemption of HRA.

Revised Calculation of Income Tax

Details	As per department	As per Audit
Gross Salary	671464	671464
Less: HRA Exemption	54933	54238
Net salary	616531	617226
Less : Standard Deduction	50000	50000
Taxable Income	566531	567226
Add : Other Income	216000	216000
Total taxable Income	782531	783226
Less : Deduction under Sec 80C	97205	97205

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Less: Deduction under Sec 80D	3000	3000
Less : Deduction under Sec 80CCD2	63000	63000
Net Taxable Income	619326 Rounded to 619330	620021 Rounded to 620020
Income tax on net taxable income	36366	36504
Less : Rebate u/s 87A	0	0
Income tax	36366	36504
Education Cess @ 4%	1455	1460
Total Tax payable	37821	37964
Total Tax Paid	47320	47320
Balance tax recoverable / Refund	-9499	-9356
Recovery of Tax		9499-9356=143

DDO may take necessary action for the recovery of Income Tax amounting to Rs.143/- from the above mentioned official after due verification of facts and figure in record under intimation to audit. **Other similar cases may also be reviewed accordingly.**

PARA NO-04- Cheques outstanding amounting to Rs.9,51,673/- Lying unpaid.

(With reference to Observation Memo No. 09 Dated :23.08.2022)

As per Receipt and payment Rules-45- cheque shall be payable at any time within three months after the month of issue ; and as per Rule 46 (2) – In the event of the non-return of the time barred cheque to the drawer, the drawer should , on the expiry of the prescribed period of three months after the month of issue of the cheque request the payee either to return the cheque or explain the causes for its non- return and take for the action, as may be necessary in terms of the provision of Rule 47.

During the test cheque of outstanding cheques register(CAM-15) and the reply given by the PAO for the Audit period (01 -04-2019 to 31-03-2022).it is observed that cheques amount to Rs.9,51,673/- issued upto March 2022 were not encashed. The details of such cases are as under

DETAILS OF OUTSTANDING CHEQUES AS ON 31.03.2022				
FOR THE PERIOD 01.04.2019 TO 31.03.2022 (AS PER AVAILABLE RECORDS IN THIS OFFICE)				
Date	CH No.	Name	Amount	CLEARED ON
4/7/2019	667403	SHANTI DEVI	30240	
1/8/2019	667437	AKHTARI BEGUM	10080	
1/8/2019	667441	HAMIDA BEGUM	30240	
9/8/2019	667482	KASTURI DEVI	20160	
3/9/2019	667513	SHADI LAL	23515	
4/9/2019	667529	MURTI DEVI	10080	
3/10/2019	667581	ASHA JACOB	10080	
4/10/2019	667585	OM VATI	20160	
2/12/2019	667682	S L GAMBHIR	16514	
18/12/2019	667728	SURJIT KAUR	52650	
6/1/2020	667767	KASTURI DEVI	10530	
7/1/2020	667776	BHIMSEN VERMA	81714	
8/1/2020	667777	MANOHARI DEVI	14848	
3/2/2020	667795	SONA	10530	

20/2/2020	667845	SBI	21060
6/3/2020	667896	RAM WATI	21060
9/3/2020	667900	CHHAJI DEVI	31590
5/8/2020	668044	SHYAMO DEVI	10530
7/9/2020	668098	CHANDRA	10530
1/10/2020	668113	SONA	10530
1/10/2020	668115	SHRI RAM	10530
1/10/2020	668119	SARLA DEVI	10530
1/10/2020	668122	HAMIDA BEGUM	21060
1/10/2020	668126	MANGIA	21060
6/11/2020	668191	TOSEEF BEEGUM	10530
11/12/2020	668251	OMI	52650
9/2/2021	668336	RAM WATI	31590
5/3/2021	668378	RAJ BALA	10530
4/10/2021	668616	HAZARA SINGH	95172
6/10/2021	668625	VIMLA RANI	11520
8/10/2021	668630	VIDYA DEVI	23040
7/12/2021	668698	WAZIR SINGH	53820
9/12/2021	668700	KHAZANI DEVI	34560
13/12/21	668704	SURJIT KAUR	46080
4/1/2022	668729	MEENA	59220
4/1/2022	668730	SHIKSH WANTI	13140
TOTAL			951673

The DDO may take the necessary steps in accordance with the rules to cancel/revalidate the outstanding cheques, and clear the balance after going through the records under intimation to audit.

PARA NO-05: - Time Barred Pension.

(with reference to Observation Memo No. 10 Dated: 24.08.2022)

As per the CTR 371 every pension disbarring officer shall be submitted to the concerned Accountant General every Six months a list / statement of those pension cases who have not drawn their pension full more than one/three year. The reason for the non-drawal , if known shall also be mentioned against each name. If a pensioner expired and the arrears of pension due are not claimed within one year from the death of the pensioner shall be returned to Accountant General alongwith the statement. The Disbursing officer shall short out such cases by examining the file/ record of pension payment order every month.

As per the Record/ list supplied by the PAO following pension /Family Pensioners have not drawing their pension from this office more than three years the name are as under.

S.NO	NAME	PPO NO.	REMARKS
1.	Smt. Kalawati	6271	Family pension
2.	Smt. Asharfi	2610	Family pension
3.	Sh. Jagmer Singh	684479102638	Superannuation

The DDO may take the necessary steps/remedial measures to finalize these pension cases after due verification of fact and figures under intimation to audit.



(SHYAM SUNDER DHINGRA)
Inspecting Audit Officer
Audit Party No. 01



PAY & ACCOUNTS OFFICE-V, TIS HAZARI

PART-III
TEST AUDIT NOTES

TAN No.01: Irregularities in maintaining Pay Bill Register.

(Reference Observation Memo No. 01 Dated: 08.08.2022)

During the test check of Pay Bill Registers of Pay and Accounts Office- 05, Tis Hazari Court Complex, Delhi for the audit period 2019-20 to 2021-22, 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 instalment 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.
4. Some cutting and overwriting were also noticed in the PBRs which were not attested by the competent authority, in some of the PBR's maintained by the unit, which is irregular.
5. GAR-18-Abstract Pay Bill - entries must be attested /verified by the D.D.O. for its correctness.

Needful may be done and shown to audit.

TAN No-2: Discrepancies in maintenance of Service Books.

(Reference Observation Memo No. 02 Dated: 08.08.2022)

Supplementary Rules 196, 197, 199 and 202, provides the procedure to be followed, while maintaining the service record of a Government servant.

On the test check of the service books provided by the department, the following discrepancies were noticed:-

1. As per SR 202, the Service Book is required to be shown to the official every year and his/her signature obtained in token of his perusal. But the same was not found in most of the cases.

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- 2. The particulars of each government servant at the first page of service book should be re-attested after every five years with dated signature by the HOO. But the same was not complied with.
- 3. Verification and communication of qualifying service after 25 years (now after 18 years.) of service or 5 years before retirement - As per Rule 32 of CCS (Pension) Rules, on completion of 25 years (now after 18 years) or 5 years before the date of retirement, whichever is earlier, verification of services of the Government servant concerned should be completed and a certificate of verification issued to him in the prescribed form (Form 24). The Certificate will contain the period of qualifying service determined up to that period. But it has been observed that in some of the cases, the above instructions have not been followed by the department.
- 4. Date of birth of Sh. Pankaj Mathur, ASO has not been written in words in the service book.
- 5. Entry of Aadhar number has not been made in the service book of some officials as per the instructions circulated by the Pr. Secretary (Finance) Finance department, Govt. of N.C.T. of Delhi. The details are as under:
- 6. Photograph on the first page of Service Book in r/o Ms. Priyadarshani Anand, Sr. Asstt. has not been attested by competent authority.
- 7. Leave record is not up to date in some of the Service Books.

Needful may be done and compliance be shown to audit.

TAN No.03: Short coming in maintenance of Stock Registers

(Reference Observation Memo No.07 Dated 22.08.2022)

During the test check of Stock Registers (Consumable and Non Consumable) of Pay and Accounts Office- 05, Tis Hazari, Delhi for the audit period 2019-20 To 2021-22, 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.
- 2. Signatures of receiving authority has not been taken in the consumable stock register.

Needful may be done and compliance be shown to audit.

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PAY & ACCOUNTS OFFICE-V, TIS HAZARI

TAN No.04 :Shortcomings in maintaining of Cash Book.

(Reference Observation Memo No. 08 Dated 22.08.2022)

- (1) As per Receipt and Payment Rules at the time of Opening of new Cash Book a Certificate regarding Opening /Carry forward of Cash Balance has to be recorded on the first page of the Cash Book, but the same has not been recorded in the Cash Book.
- (2) As per rule 13(vi) - An erasure or overwriting of an entry once made in the Cash Book is strictly prohibited. If a mistake is discovered, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. The DDO should initial every such correction and date his initials invariably. But the cutting/overwriting made in the cash book at various pages have not been corrected as per rule mentioned above, and the cuttings/overwriting have not counter signed by the DDO.
- (3) As per rule 13(iv) - at the end of each month, the DDO should verify the cash balance in the Cash Book and record a signed and dated certificate to that effect.

“Certified that Cash amounting to Rs.----- (Rupees only) has been physically verified and found correct as per the balance recorded in the Cash Book.”

But many times, the same not has not been recorded in the Cash Book with undisbursed amount.


- (4) As per exception (c) below rule 13 of R&P rules, the receipts in the form of cheques or demand drafts in favor of department accepted by non-cheque drawing DDO need not be entered in the cash book but should be entered in the register of valuable i.e. GAR-5 and remitted into the accredited bank duly supported by challans for credit to Government accounts.

But it was not entered in the separate valuable “A category” cheque register.

The cash book has been maintained only up to 24.08.2020.

Needful may be done and compliance be shown to audit.

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(Shyam Sunder Dhingra)
AO/ IAO
Audit Party No.01