

**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T. OF DELHI
4TH LEVEL, C-WING,
DELHI SACHIVALAYA, NEW DELHI**

Sub: - Internal Audit Report on accounts of Pay & Accounts Office-XVII , GNCT of Delhi, Vishwas Nagar, Delhi-32, for the audit period 2017-18 to 2019-20.

The Accounts of Pay & Accounts Office-VIII , G.T.B. Hospital, Shahdara, Delhi, for the audit period 2017-18 to 2019-20 were test audited w.e.f. 01-01-2021 to 14-01-2021 (10 Working Days) by the Audit Party No. XII comprising of Sh. Rajiv Sachdeva (AO/IAO), Sh. Sandeep Budhiraja, A.A.O., Sh. Jai Prakash, AAO, Sh. Satish Kumar, Sr. Assistant.

Aims and Objectives:-

AIMS AND OBJECTIVES

The main function of the Pay and Account Office – VIII, GTBH Complex, Delhi 110095 is to pre check bills/ financial orders in r/o various Drawing & Disbursing Officers under jurisdiction of PAO- VIII (The elaborated vision of the Unit is attached with the reort.)

Head of Office & Drawing & Disbursing Officer

H.O.O/DDO/CASHIERS

The following officials have served as HOO during 2017 to 2020

S.No.	Name with Designation	Period
1	Sh. Neeraj Chopra, Sr. A.O.	01.04.2017 to 31.04.2020

The following officials have served as DDO during 2017 to 2020 (as per available record)

S.No.	Name with Designation	Period
1	Sh. C. Sridhar, AAO	April 2017 to
2.	Sh. Radha raman Singh, AAO	To till date

The following officials have served as Cashier during 2017 to 2020 (as per available record)

S.No.	Name with Designation	Period
1.	Ms Reetu, Jr. Asstt.	April 2017 to 28/08/2018
2.	Sh. Vijay Singh, Sr. Asstt.	29/08/2018 to 08/10/2018
3.	Sh.Anand Kumar Pal, Sr. Asstt.	09/10/2018 to 04/02/2019
4.	Sh. Pradeep Singh Panwar, Sr. Asstt.	05/02/2019 to till date

106/c

Vacancy Position of staff

S. No.	GROUP	SANCTIONED POST	POST FILLED	POST VACANT
1.	B (PAO)	01	01	NIL
2.	B (AAO)	04	03	01
3.	C (ASO)	03	02	01
4.	C (Sr. ASSTT.)	15	12	03
5.	C (Jr. ASSTT.)	03	02	01
6.	D (Daftari)	01	----	01
7.	D (Peon)	02	----	02
8.	D (Sweeper)	01	----	01
	TOTAL	30	20	10

S. No.	Post & Designation	Name of Officer /official sc	Sanctioned Post	Post filled	Vacant Post
1.	PAO	Sh. Satvinder Singh	01	01	Nil
2.	AAO	1. Smt. Anamika Sharma 2. Smt. Alka Rani Rampal 3. Shri Radha Raman Singh	04	03	01
3.	Asstt. Sec. Officer.	1. Smt. Sunita Raj 2. Smt. Chanchal Saxena	03	02	01
4.	Sr. Asstt./UDC	Smt. Meena K. Singh, Smt. Manju Mishra Sh Lalit Kumar Smt Bala Devi Sh. Umapati Smt. Preethi Sunil Smt. Samreen Naaz Ms. Saroj Kumari Sh. Pradeep Singh Panwar Anand Kr Pal Sh. Prem Pal * Sh. Vijay Singh*	15	12	03
5.	LDC	1. Ms. Ritu 2. Sh. Surender Kumar	03	02	01
6.	Daftari	---	01	--	01
7.	Peon	-----	02	00	02
8.	Sweeper	-----	01	00	01
		Total	30	20	10

105/c

Budget Allocation and Expenditure Report(Govt. Scheme)

	Major/Sub Major/Minor/Sub/Detailed head/Object head as available in DDG 915 digits)	Voted/Charged	Actuals Budget Allotted During the FY			Expenditure During the Financial Year		
			2017-18	2018-19	2019-20	2017-18	2018-19	2019-20
	1	2	4	3	4	5	6	7
SALARY	2054000959 80001	Voted	14300000	16400000	18600000	14280081	15951460	17681689
OE	2054000959 80013	Voted	500000	500000	520000	497028	499019	518554
ME	2054000959 80006	Voted	630000	630000	600000	522491	458981	373906
DTE	2054000959 80011	Voted	70000	130000	160000	70000	119092	123928
MW	2054000959 80027	Voted	0	0	50000	0	0	0

Statutory Audit

The audit of DACR/AGCR was conducted upto 2009-10 as per information provided by the PAO.

Maintenance of Records

The maintenance of records of Pay & Accounts Office-VIII , G.T.B. Hospital, Shahdara, Delhi, for the period 2017-18 to 2019-20, was found satisfactory subject to observations made in the Current Audit Report and in Test Audit Notes.

104/C

PART-I
Old Internal Audit Report

There were 50 (Fifty) Outstanding Audit Paras in respect of Pay & Accounts Office-VIII , G.T.B. Hospital, Shahdara, Delhi, for the period 1976-78 to 2011-17. On the basis of reply/proof submitted by the department 20 Paras (including 05 Paras taken afresh) with recovery of Rs. 4380/- have been fully settled and 01 para partially settled. Remaining 30 outstanding paras have been incorporated in the Current Audit Report as Part-I (Old Report).

Part-I (Old audit report)

Sr. No.	Year	Total outstanding Paras	Para Settled	Para No. of settled para	Outstanding Paras
1.	1977-79	07	02	01 & 03	05
2.	1978-81	01	01	01	--
3.	1977-82	27	08	3, 4, 6,7, 8, 10, 12 & 20	19
4.	1991-94	02	--	--	02
5.	2009-11	07	04	1(1), 1(3), 3, 6 & 8	03
6.	2011-17	06	05	2, 3, 4, 5 & 6	01
	TOTAL	50 ✓	20 ✓		30

Details of Old Recoveries

Details of Old Recovery:-

Sr. No.	Year	Para No.	Details of Recoveries (In Rs.)		
			Raised	Amount Recovered	Balance
1.	1977-79	01	03/- ✓	03/- ✓	Nil ✓
2.					
3.	1978-81	01	519 ✓	519/- ✓	Nil ✓
4.	1977-82	03	58.57/- ✓	58.57/- ✓	Nil ✓
	1977-82	09	5986.46 ✓	Nil ✓	5986.46 ✓
5.	1977-82	12	122.50/- ✓	122.50/- ✓	Nil ✓
	1977-82	24	365.70 ✓	Nil ✓	365.70 ✓
6	1977-82	11(B)	235.20/- ✓	235.20/- ✓	Nil ✓
	1977-82	32	170 ✓	Nil ✓	170/- ✓
	2009-11	5	6639/- ✓	Nil ✓	6639/- ✓
6.	2011-17	03	3440/- ✓	1776/- ✓ 1664/- (on the basis of reply)	Nil** ✓
7.	2011-17	04	708/- ✓	708/- ✓	Nil ✓
	Total		18247.43 ✓	5086.27/- ✓	13161.16 ✓

103/1

Current Audit Report
PART-II

During the course of current audit, 17 audit memos were issued including 11 record memos, highlighting various irregularities. The 17 memos have been converted into 03 Para with reference to Audit Memo Nos. 14, 15 & 16 and 03 TAN with reference to audit Memo No. 07, 08 & 17.

S. No.	Memo No.	Brief of the Para's	Amount to be recovered (Rs.)	Remarks
01	14	Regarding outstanding Advance Contingent Bills	----	PARA No. 01
02	15	Regarding withheld amount of DCRG not released till date	----	PARA No. 02
03	16	Outstanding cheques issued by PAO - VIII amounting to Rs. 2,60,338/- for the year 2017 to 2020.	----	PARA No. 03
		Total		

The Internal Audit Report has been prepared on the basis of information/records furnished and made available by of Pay & Accounts Office-VIII , G.T.B. Hospital, Shahdara, Delhi, for the period 2017-18 to 2019-20. The audit disclaims any responsibility for any misinformation and/or non-information on the part of Audit.

[Signature]
AAO 19/01/2021

[Signature]
AAO

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AO/IAO

102/c

PART-I

103/C

~~103/C~~

113/10
117/8
100/C

32	1977	1982	34		Irregular Payment of TA Rs 50/-	0	0
34	1977	1982	35		NPR	0	0
35	1978	1981	1		Short recovery of Income Tax.	0	519
36	1991	1994	1		Checking system of contingency vouchers by PAO	0	0
37	1991	1994	4		Register O/S Cheques	0	0
38	2009	2011	1	1	Non-adjustment of advances drawn on AC Bills	0	0
39	2009	2011	1	2	Outstanding L.T.C. Advances	0	0
40	2009	2011	1	3	Improper maintenance of broadsheet of long term advances	0	0
41	2009	2011	2		Non-deduction of 2% TDS as per DVAT Act & Rules	0	0
42	2009	2011	3		Outstanding unencashed cheques	0	0
43	2009	2011	4		Irregularity in calculation increments	0	2285
44	2009	2011	5		Income Tax	0	6639
45	2009	2011	6		Non-maintenance of Register of Permanent Advance	0	0
46	2009	2011	7		Improper designing of form CAM-49 in GPF module and non-observance of para 6.9.2 of CAM	0	0
47	2009	2011	8		Non-release of withheld amount of Gratuity	0	0

Settled

NOTE:

- 01- Outstanding Paras.
- 02- Reply submitted by the Department/Units.
- 03- Comment by the Directorate of Audit on reply submitted.

Back

Handwritten notes:

Period: 1977-1982 - 27 ✓
 2009-2011 - 8 ✓
 1977-1979 - 7 ✓
 1978-1981 - 1 ✓
 1991-1994 - 2 ✓
 45 ✓
 check it
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Internal Audit Report of P.W.D. Accounts Office No. III
 Bangalore, Dehra for the year 1977-78.

109/C
 208
 107/H
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 99/C

Para I - Irregular payment of Conveyance Charges for
 un-specified journeys.

(1) S.O. No. 43-82. S.P. Singh was found to have
 charged on 19.7.1977 twice for bringing stationery articles
 for the same purpose for which no justification exists
 thus Rs. 3-00 which was paid to him in excess may be
 recovered from him

Para-2 Excessive local purchase of stationery, Ex-Post-
Facto sanction thereof for regularisation.

While scrutinising the contingent vouchers for the
 year 1977-78, it was noticed that local purchase of
 stationery was made to the extent of Rs. 1226-60 (as per
 list attached) whereas under the Delegation of Financial
 Powers rules, Head of office is competent to purchase
 stationery locally to the extent of Rs. 500/- in a year.
 Ex-post-facto sanction of the competent authority for the
 local purchase of stationery to the extent of Rs. 726-60
 (Purchased in excess) may be obtained and communicated
 to Internal Audit Cell to regularise the matter.

Para 1
 1

12.	5-50	165	23-54
59	49-22	164	39-50
58	32-10	163	36-38
47	5-90	162	36-38
39	16-60	161	36-38
32	68-68	160	36-38
29	55-42	156	28-89
22	36-75	155	5-89
15	51-20	155	27-30
19	64-50	146	34-24
9	33-00	145	34-24
8	42-00	143	30-20
6	16-00	140	36-10
5	43-40	136	3-20
4	4-95	128	7-20
		124	40-00
		118	33-63
	525.22	106	14-28
	701-38	97	40-00
	1226.60	96	34-60
		95	6-96
		95	44-94
		93	26-97
		92	28-89
		78	9-10
		74	6-20
			<u>701.38</u>

10/12 : 1087c
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- 2 -

Para-3 Irregular payment of cutting charges of Table
Glasses on 12.7.1977.

Settled
IAO XXII

A sum of Rs. 8-30 was paid for cutting table glass vide S.V. No. 33. The table glasses were purchased from M/S Chand Co., Patch Puri vide Bill No. 153 dated 19.7.77. S.V.No. 30 @ cost of Rs. 75/- and size of the glasses were also mentioned as (1) 36 x 24 and 36 x 48.

Apparently there was no justification for payment of Rs. 8-30 as cutting charges of table glass. This is an instructuous expenditure as table glass of required size only should have been purchased.

Contd - 2A

- 2A -

Para-4 Incurring of expenditure in anticipation of budget allocation for the year 1977-78.

While scrutinising the accounts of P.A.O. III. Tis Hazari Delhi it was noticed that no budget allocation was made by the Chief Pay & Accounts Officer for the year 1977-78 for this office and the P.A.O has been incurring expenditure in anticipation of the budget allocation which is quite irregular and ex-post-facto sanction of the competent authority may be obtained and communicated to Internal Audit Cell. P.A.O. III have however asked for following budget provision.

Sub Head	Budget Estimates.	R.S. 1977-78	Eight monthly estimates.	Final excesses and savings.	Actual Exp. 1977-7
1. Salaries	1,67,000	1,67,000	1,68,000	1,69,000	1,68,739
2. T.A.	1,000	1,000	600	300	6-A
3. Office Expenses.	2,000	2,000	3500	3800	919-45
	1,70,000	1,70,000	1,72,100	1,73,500	1,72,655-

Para-5 Cash Book:

While scrutinising the cash book of P.A.O. No. 115 Tis Hazari, Delhi relating to the year 1977-78 with a thorough check for Feb. 78, the following observation were made. While reviewing acquittance roll (copy of Bill No. 120 dt. 15.2.78 relating to salary Bill for Class III staff for Feb./78) it was seen that the amount of Rs. 1144.12 of the said bill was drawn on 28.2.78 and payment was made to the staff on different dates as per their dated signatures but no date wise details of payments as well as of unpaid amounts was recorded on the face of the bill.

(ii) One Jhara and one Wheti was purchased vide contingent bill No. 135 dated 7.2.78 by Shri Baboo Ram as per entry in cash book, but entry in respect of these two items were made in the consumable stock register on 22.1.78 at page no. 41. It is not understood how the entry in the stock register was made before hand.

(iii) Contingent were not attested by the P.A.O. (Cash book Page Nos. 24, 38, 31 & 37 refer.) Irregularities pointed out above may please be corrected and compliance shown to next Audit.

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Para 6 Stock Account.

While reviewing the stock registers relating to the year 1977-78 the following irregularities were noticed:-

- (i) No stock verification was conducted for the year 1977-78 in respect of consumable and non consumable stores.
- (ii) Entries regarding receipt issue and balances in respect of consumable stores were not attested by the Head of the Institution in the required column of the stock register, Page Nos. 3-4-5,6,7,8,10 and 20 refer)
- (iii) It was also observed that articles shown as issued to staff in the column "How consumed" having no signatures of the recipients in the column meant for the purpose. Page No. 14,15,16,19,27 and 30 of consumable stock register refer)

Needful say please be done in connection with the above omissions and compliance shown to Internal Audit.

Para-7 Excessive expenditure on repair/re-canning of office furniture.

Following expenditure was incurred on the repair/re-canning office furniture.

S.No.	S.V.No.	Name of Item	Bill No. & Date	Name of the Party.	Amount.
1.	21	15 Chairs	51/4.7.77.	Jawahar Singh Bhole..	16-50
2.	29	One computer repair and furniture.	129	Swatkhara Furniture Store.	18-00
3.	47	Repair of furniture..	Net Clear.	Ram Singh Carpenter.	3-00
4.	45	-do- Items repaired not indicated.		Harbans Singh Jawahar Singh	4-00 XXXXXX
5.	60	5 Chairs re-canned.		Jawahar Singh	2-00

In this connection following observations are made:-

- 1) As regards S.No. 1,2 and 5, it is pointed out that only 6 chairs have been entered in the stock register and it is not clear how 27 chairs have been got re-canned. Full justification for incurring expenditure on the furniture which does not belong to P.A.O. 3, and does not appear in the stock register may be furnished to Internal Audit Cell.

Para 4

Para 7

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#31C
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98/C
207
208
10/31/74
98/C

Similarly Rs. 28/- were spent on the repair of counter which does not belong to this office and has not been entered on the stock register.

ii) As regards item No. 4 & 5 it is pointed out that the details of furniture repaired have not been indicated in the sub vouchers. Furniture is a vague word and the items of furniture are invariably to be given.

iii) As regards item No. 5 it is pointed out that a carpenter was engaged for 3 days @ Rs. 15/- per day and Rs. 45/- were spent on that account, but no muster roll has been prepared to show as to what particular dates the carpenter was actually engaged.

iv) Why the carpenter has been engaged at rates higher than the prescribed rates. It may please be stated as to why orders of higher authorities were not for making payment at more than the approved rate.

v) The details of furniture repaired have not been indicated.

vi) No certificate has been recorded whether the items of furniture repaired actually belong to this office and have been properly taken on stock.

Para-8 Service Books:

The service book of the following official was so and the short workings noted against each.

1. Mrs. Indu Bala Chopra. L.B. 34

Her services w.e.f. 1.4.1974 to 31. was not verified by the competent authority

The required verification may please be got done and compliance shown to Internal Audit:-

10/5/74

6

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178

1

(19)

104/C
97/C

208
205
102/c
94/c

INSPECTION REPORT OF THE ACCOUNTS, PAY AND ACCOUNTS OFFICE
NO. B, AGER BUILDING, NEW DELHI FOR THE YEAR 1977-78

PART I

(Year 1977-78)

- Para 1 Irregular payment of conveyance charges for the road journey.
- Para 2 Excessive local purchase of stationery except for printing thereof for requisition.
- Para 3 Irregular payment of cutting charges of table glass.
- Para 4 Incurrence of expenditure in acquisition of bucket during the year 1977-78.
- Para 5 Cash Book
- Para 6 Stock Account
- Para 7 Excessive expenditure in repairs/requiring of office furniture.
- Para 8 Service books

Part II (Current Audit)

Para 1

Short recovery of Income Tax

During the course of test check of proforma recording calculation of income tax for the year 1978-79 it was noticed that the income tax was not correctly calculated in respect of Sh. C.P. Singh (JA). The Income Tax actually due has been worked out as 519/- (See calculation sheet enclosed) which may please be recovered under intimation to his office.

Settled
RH

IAO - P.M.

Shown of S.No. 35

156

1st 96/2
205
204
64/10/20
10/11/93/2

Sh. K. Singh J.D

Income Tax for 1973-79

Total yearly income as per IAI	Rs 16417.70
Less standard deduction	<u>2641.30</u>
Gross income	13775.90
<u>Less: Deductions</u>	<u>2767.20</u>
1) CPF Rs 2400	
2) ... 207.20	
3) ... 60.1	
	2767.20
Available for tax	11008.70
Roundings off	Rs 11010
I. Tax on 11010 @ 15%	Rs 1651.50
I. Tax on next 3010 @ 15%	Rs 451.50
xxxxxx I. Tax @ 15%	Rs <u>67.72</u>
	519.22
I. Tax of SC rounding off	Rs 519
I. Tax already received	<u>nil</u>
Balance recoverable	<u><u>Rs 519</u></u>

Settled
R/L
IAO-2011

Recovered vide Cheque No. 5
dt. 25/9/2011

Note:- The applicant was paid Rs 1267 during the year on account of Final Payment of CPF (old and new) which was taxable but was not included in the income while calculating the I. Tax

Para 6

Para 2
Irregular assessment of Income Tax by the ITO

Case of Sh. Kedar Nath Gupta Jr. Assessment for 1981-82

7

(15)

95/c
203
204
63/c
92/c
102/c

During the course of Test check it was found that the Income tax for the year 31-32 in respect of Sh Kedar with Gupta In Acct was not correctly assessed by the Assessing Officer. The following deficiencies were found therein:-

1) The assessee had included Rs 17,000 as capital gain on account of sale of house for Rs 20,000 which he had purchased for Rs 19,200. His gain was not within the limit of Rs 10,000. The computation of capital gains was made only with the I.T.O. (Income tax officers) and it was also found that the assessee had shown Rs 14,000 as interest. But it was not taken into account while computing the income and this amount was implicitly deleted from the income. The D.O. also permitted to allow exemption in such cases as his level. It is an exemption to allow exemption in such cases under Section 10-C of Income tax act. In case the income tax was shown by the assessee the income tax if due was required to have been deducted at source and subsequently he should have claimed a refund/exemption from the I.T.O. concerned.

2) It was also noticed that the D.O. had allowed exemption of Rs 292.10 on account of House rent paid. The position of this exemption is that the assessee was allotted Govt accommodation at 1539, Kalyan Vas, New Delhi sometime in July 31. The House Rent deduction was made from his salary of 10% of Pay is Rs 39.20 which comes to Rs 292.10 during the year 31-32. which was not to be excluded under the rules as no such rebate was admissible in the amount recovered from the salary. The house rent exemption was and above 10% was only admissible on

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97/c
108/c
91/c

the production of Lent Receipt. The DD may kindly see the above observations and elucidate the position. Other similar cases if any may also be corrected and reassessed in the light of above observations.

(iv) It is also noted that Sh. Kedar Singh Gupta Jr. Assessment No. 108, he directed to file an Income Tax return for 1973 for the year 71-72 (Assessment year 1972-73) in the 11/2nd Addl. and Salary circle. It is noted that for computation of capital gains under section 45, the value of the property certificate issued by the D.D. may be furnished to this Directorate for audit.

Para 3

Medical Re-imbursment claim

a) In-admissible medicines

While scrutinising the Medical Re-imbursment claim it was noticed that the cost of medicines reimbursed in respect of the following in admissible medicines may please be recovered under intimation to Dte of Audit.

Self
R/S

1) Bill No 133 dated 2.2.73 for Rs 59.05

Sh. D.S. Saini (Jr) Uni-enzyme Rs 19.30

2) Bill No 45 dated 3.7.73

Sh. Chanchu Dayal Jr Aczt. Surhex Tab 4.00

3) Bill No 151 dated 16.1.70

Sh. Charan Singh

Surhex Tab Rs 12.00

(153)

100/c etc etc
93/c
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107
107/c
98/c
90/c

iv) Bill No 11 dated 10.4.30 for Rs 153.20

Shri Raj Lathar Jr Acct M.V. Drome Rs 3.07

v) Bill No 77 dt 18.3.30 for Rs 193.75

Shri. S. Sharma Sr Acct Divertone Liquid Rs 6.90

-do- Rs 6.90

Rs 13.80

vi) Bill No 114 dated 25.10.30 for Rs 402.70

Bill No 23960 dt 7.3.40 Hall's Tab 2.25

Bill No 3554 dt 11.3.40 -do- 2.55

Bill No 1139 dt 23.3.40 -do- 2.55

6.60

Settled
Rk
1/10

Received vide Chellan
No. 4 dt 25/9/2020

Bill No 114 dated 25.10.30 for Rs 402.70
Hall's Tab and Sterils were
not included in the list of permissible medicines.

Total Rs 58.57

In the light of the aforesaid observations Rs 58.57 may
be recovered from the concerned officials. All
other cases may be reviewed and its result intimated to
the audit.

3) Non purchase of medicines from the Super Bazar

Settled
Rk

In the following cases it was noticed that these officials
were residing nearer the Super Bazar but the instruction
regarding purchase of medicines from the Super Bazar
were not strictly adhered to. The position in these cases
may be elucidated and it may be ensured in future that
the bills are passed only when the medicine is properly
purchased from the Super Bazar/Co-op store. For
instance the following cases may be examined:-

93/c
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196
93/c
83/c

insure, and so long as the advance and the interest on such advance is not fully repaid bank so insured the motor cycle/ scooter against loss or damage by fire, theft, accident, strike, riot and any disturbances of public peace in accordance with such instruction as may be issued by the Finance Ministry.

settled
RM
17/2

During the course of audit it was found that the under mentioned officers were granted motor cycle/scooter advance but the comprehensive insurance policies were not produced to the audit. These may now be obtained and necessary entries may also be made in the Insurance Register (showing all the relevant particulars) and produced at the time of next audit.

1. Sh. P. Arora (P.S.)
2. Sh. S. S. Singh (J.)
3. Sh. G. S. Saini (J.)

Para 7

Contingencies

Excessive local purchase of stationery, Ex-Post-facto sanction thereof for regularisation

While scrutinising the contingent voucher for the year 1973-79, 79-80 and 80-81, it was noticed that the local purchase of stationery given below against the financial year whereas under the Delegation of Financial Powers rules, Head of office is competent to purchase stationery, locally to the extent of Rs 500/- in a year. Ex-Post-fact

Para 8

1. ...
2. ...
3. ...

9

(52)

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200
89/c

Person's Name	Bill No. & Date	Amount of claim	Place of Residence	Nearest Super Baz Co. Station
Shri. Bhawanji Prasad	76 6.10.73	36P50	Behar Ganj, N. Delhi	Connaught Place
	36 23.10.73	124.60 w/d	-do-	-do-
	117 17.11.73	36.10 w/d	-do-	-do-
	114 21.12.73	166.65	-do-	-do-
Shri. Bhanu Prasad	-do-	21.90	-do-	-do-
	137 1.1.74	36.70	-do-	-do-
	13 5.5.74	27.90	-do-	-do-
Shri. Prithvi	137 1.1.74	44.70	129, Delhi	Neeraj Near/ Chand Chowk Lal Bagh
	75 11.3.74	56.30	-do-	-do-
Shri. Bhanu	-do-	33.50	129, Delhi	-do-
	114 25.10.74	402.70	-do-	-do-

See Her
PH

c) The Medical Reimbursement Register maintained in the D.O. does not contain the column regarding name of medicines. The column name of disease may be changed to name of medicine, and the name of medicine, may be written in bold Capital letters, so that there should not be any difficulty to locate the inadmissible medicines.

Para 4

Non accountal of leave other than Casual leave

a) While scrutinising the staff attendance register it was noticed that there was no casual leave at the credit

credit

10/2/75
SAC
20/5
9/8/75
88/c

of the following employees and the leave availed of by these employees were not accounted for nor it was sanctioned of the kind due. The DGM is required to explain the circumstances under which these spells of leave availed of as indicated against these employees were not accounted for of the kind due to the Directorate of Audit. The matter is also brought to the notice of higher authorities to enquire into the lapses on the part of the DGM.

Se. Head Pk

As per serial 7 PAs - VIII

- i) Sh. Bhroon Salia Daftri 7.4.73
- ii) Sh. Parsh Chander LDC 24.5.73, 5.7.73 to 6.7.73
1-11, 3-11, 6-11 & 25.11.73
- iii) Sh. ... JAO 1.9.73 to 3.9.73
17.11.73 to 19.11.73
- iv) Sh. ... Gupta Jr. 12.12.73, 30.12.73
- v) Sh. ... Bajaj -do- 20.11.73 to 25.11.73
- vi) Sh. Jagdish Chander -do- 21.7.90

b) Other similar cases may also be reviewed and its results may be intimated to Dte of Audit.

Para 7

Irregular Financial benefit on account of increment during leave

8

An employee during leave draws leave salary and not duty pay. An increment in such cases will be drawn from the date of resumption of duty on return from leave under the provisions of instruction contained in DGP &T letter No. 3.1/75-P.T dated 1st October 1975 and 25 November 1975.

12/1/81
9/1/81
198
9/5/79

but during the course of audit it was found that it was not granted from the date of resumption of duty in respect of following cases:-

Sl No	Name & Designation	Date of Pay	Due date	leave period	Over payment
1	Sh. Chambhu Dayal Jr Accti	<u>340</u> 350	1.5.79	31.4.79 to 10/5/79	1/5/79 to 10/5/79
2	Sh. Anant Singh Sr Acctt	<u>155</u> 160	20.9.72	1.7.72 to 13/9/72	20/1/72 to 13/9/72

The amount overpaid may please be worked out and recovered after intimation to Dte of audit.

Other similar cases may also be reviewed and its result may please be intimated to the Dte of audit.

Para-6

Non production of House Rent Certificate

Under the provision contained in para 3 of G.O. No. 2137/3 II(b)/63 dated 27.11.1965 amended from time to time, every Govt servant shall furnish alongwith his first claim for house rent allowance a certificate in the form given in Annexure II? III A, B or C whichever ^{is applicable to him and whenever} there is any change in any of the provisions of the certificate last given in respect of the same or different accommodation and /or resulting in increase or decrease of the allowance payable but during the course of audit for the year 1973-83 these documents were not produced for verification, ~~therefore, the correctness of payment of HRA could not be verified, the PA may please ensure that the HRA was correctly paid during 1973-83. These documents may now be obtained and produced.~~

45
DEK

Therefore the correctness
verified. The PA may please
correctly paid during 1979-81.
obtained and produced at the

House Building Advance

of instructions contained in Rules
of advance to Govt servants for
of houses, it is stipulated therein that
house constructed by raising the loan for
should be insured against loss or damage
by fire, earthquake or any other natural calamity

the test audit check it was observed that the
mentioned officers were granted the House Building
advances, but the insurance policies were not produced
for the audit for verification:-

- (i) Sh J.B. Arora PA) Rs 16720
- (ii) Sh S.S. Saini JA) Rs 37700
- (iii) Sh S.C. Goel JA) Rs 3,530
- (iv) Sh Mand Lal II PA) Rs 25,000

The requisite insurance policies may now be obtained
kept for record in Govt chest/locker and maybe produced
at the time of next audit.

Para No 9

Non production of comprehensive Insurance Policies
Under Rule 203 GFR a Govt servant who purchases a M
cycle/Scooter with an advance obtained from the Gov
from the date of its purchase comprehensive

PC

Subd P/PA

Subd P/PA

(17)

88/C 55/C 1011/c
196 244 84/c
24

of the competent authority for the local purchase of stationery exceeding Rs 500 p.a. (if purchased in excess) may please be obtained and communicated to Internal Audit Cell to regularise the matter.

Year	Stationery	Printing, Paper and Ledger	Total expenditure on stationery
1973-79	Rs 1923.60	1031.30	3030.40
1979-80	Rs 316.70	1633.53	2505.23
1980-81	Rs 502.23	1443.46	1950.74

Excess expenditure on stationery will be under:-

1973-79	Rs 3030.49
1979-80	Rs 2505.23
1980-81	Rs 1950.74

Para 17

Para 10

In inbursement of conveyance charges

The following irregularities were observed during the course of audit in respect of the payment made towards re-inbursement of conveyance charges

1) Movement Register

A movement register is a register where in the official mentions the date, time, place and purpose of journey at the time when he is required to go to a place at some distance from his office for official purpose. Such entries to be attested by the Head of office in token of his having authorized the journey. Thus it is a very important and basic

146

87/c

59/c 93/c
100/c
83/c

record in order to verify the correctness of journey performed by the official.

It was observed that no such register was maintained in the PAO and during the period under audit heavy amount was drawn as per details given below and paid towards the reimbursement of conveyance charges:-

1971-79	Rs 926.10
1979-80	Rs 444.15
1980-81	Rs 453.30

settled

In absence of this it was not clear how the DDO verified and passed the claims for reimbursement of conveyance charges. The desirability of maintenance of the register may also be considered at your end.

Para 18

Para 11

Irregular Payment of conveyance charges

Partly settled

Para 9

a) From V No 3 Bill No 2 dated 11.3.79 it was noticed that Sh Surjeet Kumar Sr Accountant had claimed Rs 5/60 on account of conveyance charges for 1-3-79 but as per attendance register he was on leave on the above said date. Therefore a sum of Rs 5/60 paid to him was not admissible to him. A sum of Rs 5/60 may be recovered under advise to the Directorate of Audit.

10

b) Similarly staff attendance register for the year 1979 was not produced to the audit for verification of claim.

Therefore, the correctness of payment could not be verified. DDO is advised to review all the conveyance bills with

reference to staff attendance register and instructions.

(145)

86/c

83/4
194

82/c 82/c

the results to Dte of Audit.

c) While scrutinising the contingent voucher it was observed that Sh. S. Arora (A) had drawn a sum of Rs 235.20 for the period May 77 to May 78 as per details given below without obtaining the approval of controller of Accounts. Amounts irregularly drawn and paid have neither been recovered from Sh. S. Arora (A) or the expenditure has not regularised from the competent authority.

The details of irregular expenditure are given below:-

<u>Sl. No.</u>	<u>Month</u>	<u>Amount claimed</u>
3	May 77	31.80
9	June 77	22.40
10	July 77	22.10
11	August 77	13.30
12	Sept. 77	14.70
13	Oct 77	7.60
14	Nov 77	4.10
15	Dec 77	11.90
16	Jan 78	22.70
17	Feb 78	11.40
56	1/73 to 5/73	63.10
Total Rs		235.20

Partly settled

Recovered Rs 236/- vide challan No. 03 dt. 25/09/2020

2) On 3.7.80 it was observed that Sh. Shan Singh Jr Accountant had claimed Rs 21.40 on account of labour charges and conveyance charges for bringing 2000 bags on 3.7.80, but no supporting vouchers for payment of labour charges for lifting 2000 bags and taxi charges were attached with the conveyance voucher.

para 11(b) exist

85/C

9th
8th
8th
8th
8th

by the claimant as therefore, the payment of Rs 11.40 was not accepted in audit. The amount claimed was not reasonable. The bundle of cheques books could have been carried in a three wheeler scooter.

In view of the above noted observations the amount claimed was not a legitimate expenditure which may please be regularized under the orders of competent authority.

Para 12

Irregular payment of labour charges/vouchers

While scrutinizing the contingent voucher it was observed that the payment of amount of labour/voucher was paid to Sh. Raj Sarda but no details of work performed were indicated in the voucher. These vouchers were also neither verified by any responsible officer of the department nor passed for payment by the DD/PA. The details of such vouchers are given as under :-

Bill No. & dt.	V No.	Amount of Vouchers	Passed for claim
CB No 29 dt. 1.6.73	47-A	Rs 33.50	2.5.73 to 15.5.73 @ Rs 3.50
CB No 42 dt. 1.7.73	63-A	Rs 42.00	1.6.73 to 12.6.73 @ Rs 3.50
CB No 54 dt. 1.8.73	76	Rs 42.00	1.7.73 to 15.7.73 @ Rs 3.50
		<u>122.50</u>	

Sattler
R. L.
TAD - 7/11

In the absence of the above noted formality the amount spent cannot be accepted as a legitimate expenditure. The amount of Rs 122.50 irregularly

(14)

84/c 90/c
88/c 97/c
80/c

drawn from the Treasury by the ref. cited under advice to the Dept. of Audit

192
191

11

Para 10
Para 11
Para 12

Para 13

Irregular Payment on certain

From the voucher No. 36 dated 1.11.40, it was observed that a sum of Rs. 40/- was claimed in account of Tempo charges for printing stationery from Nafaji Nagar to District Office but the details of stationery ie total weight etc. not indicated anywhere nor it was certified by the supplier the weight of stationery was so heavy that it could not be placed by any other mode of conveyance. This purchase is not regularised by the competent authority.

Para 14

Purchase of Stationery/Use articles without Tenders

a) Under provisions of para 30 of rule 123 of CFR read with Rule 102(1) ibid. The PA should adopt the limited tender system in case of all orders, the estimated value of which was less than Rs. 10,000 but in excess of Rs. 250/-

A test check of contingent bills revealed that in respect of following cases, the tenders were neither called/invited nor produced to the audit for verification:

V No	Date of Purchase	Item	Amount
57	6.6.39	Barkanda Chicks	Rs. 250.00
190	30.1.30	Stationery	Rs. 115.00

Para 11

12

131 30.3.30 Stationery Rs 311.36

83/C
190
87/c
79/c

b) Bifurcation of Archives

In the following cases, it is found that the purchase of stationery items were bifurcated on different dates to avoid the invitation of tenders on the purchase exceeding Rs 250-

V No	Bill No	Date	Amount of Bill
29	1356	11.5.73	21.40
30	1359	12.5.73	35.31
31	1350	13.5.73	35.31
32	1360	16.5.73	35.31
33	1362	16.5.73	35.31
34	1363	17.5.73	39.59
35	1365	18.5.73	39.59
36	1366	19.5.73	22.47
37	1367	20.5.73	22.47
39	1369	22.5.73	22.48
39	1369	23.5.73	22.47
40	1370	24.5.73	35.31
41	1371	25.5.73	32.10
42	1372	26.5.73	32.10
			431.21

The above noted purchase was made from Goyal Stationers 433 Gali Rabin Tal Khana, Subzi mandi Delhi and payment was made vide P.No 836 dated 5.6.73.

The stationery items purchased within 4 days amounting to Rs 431.21 as stated as under and no tenders were

82/c 88/c 28/c
189 88/c

were invited as required under the rules:-

<u>V No</u>	<u>S.No</u>	<u>date</u>	<u>Amount of voucher</u>
137	4933	17.1.30	12.34
138	4939	"	26.75
139	4941	19.1.30	39.33
140	4942	21.1.30	39.33
141	4943	22.1.30	<u>44.94</u>
			264.29

d) The payment of Rs 374.21 was made vide Receipt No 1432 dated 25.4.30 in respect of unliquidated vouchers:-

165	5233	23.3.30	23.39
163	5236	19.3.30	72.76
164	5237	20.3.30	36.33
162	5254	13.3.30	<u>136.13</u>
			324.21

3 days purchase S No II to IV comes to Rs 295.32 but no quotation was invited.

Para 15

Govt Cash Book

While scrutinizing the Govt cash book in general for the years 1973-31 and in particulars for 12/73, 11/79 and 3/81 the following deficiencies were found therein:-

- i) The entries regarding opening and closing balances were not signed by the DD at pages 65, 69 to 79, 84 to 115. Under the provision of rule 77 CFR Vol I, all the entries should be attested by the DD/Head of office. The needful may please be done now and compliance shown at the time of next audit.
- ii) The entries made in Cash book on 30.1.70, 31.1.70

Para 15
12/10/73

13

(140)

81/C

87/C
48/E
84/E
85/E
77/E

2.8.79 and 3.4.79 at page 80, 91 were subsequently scooped out, but the reasons for cancellation of these entries were not recorded therein. This may please be elucidated.

11) Under the provisions of Rule 77 (iii) CIP Vol I the total were required to be checked by some responsible person other than the writer of the cash book, but it was found that the requirement was not done in 5/80 to 7/80, 10/80, 12/80, 3/81 to 5/81, 10/81, 12/81, 3/82 to 6/82. This may please be done now and compliance shown at the time of next audit.

iv) From the office record it was also noticed that a sum of Rs 320 from Sh. P. Arora (PA) and Rs 770 from Sh. SPSingh LTC advance and deposited in the Treasury on 22.3.79 and 26.3.79 respectively but no entry in this regard was made in the cash book. Receipt in form TR-5 was also not issued to the official concerned. The payments were deposited through the treasury challan duly signed by the PAJ. The DDO may elucidate ^{The position as to why neither the money was} routed through the Govt cash book nor the receipt in form TR 5 was issued. ^{Receipts not produced.} The reconciliation/verification for these deposits/statement of these deposits duly verified by the PAJ concerned may now be sent to the Directorate of audit. Such lapses may be avoided in future.

v) From the Bill Register it was found that a sum of Rs 442 was drawn vide B No 110 dated 14.12.78 on account of VTA bill. As per cash book entries it was noticed that a sum of Rs 416 was disbursed and the balance of Rs 26/- was refunded vide Bill No 117 dt 21.12.78. But as per entries made in the Bill Register the total amount disbursed was shown as Rs 442/- in column 13 of the Bill Register.

86tc
80tc wtk 93tc
188 84tc
189 84tc
76tc

position may be elucidated.

The defects regarding incorrect maintenance of Bill Register was pointed out. The Bill Register was not correctly maintained. As regards verification for disbursement of L.T. etc was concerned, the same was verified with reference to Cash Book and A/c etc. All the para's may be retained.

Para 13
Para 14

Para 14
Heavily used advance

14

Under the provision of instructions contained in C.O. 4/A dated 43/3/67 () dated 1.10.66, it is clear that the L.T. advance will be refunded in full if the outward journey is not completed within 30 days of the grant of advance, but during the course of last Audit check it was noticed that the L.T. advance was not properly utilized for the purpose it was sanctioned by the Department. Following few instances are quoted as reference in this regard.

a) Sh. SP Singh JAO was paid Rs 770 as L.T. advance on 3.12.73 drawn vide B.No 109 dated 3.12.73. He neither performed the journey nor refunded the amount within 30 days. The amount was refunded on 26.3.79.

He was again disbursed Rs 2500/- on 23.3.79 drawn vide Bill No 162 dated 26.3.79. This amount was also not utilized for the purpose it was advanced by the Department. The amount was repaid in easy monthly instalments as under :-

June, 1979	Rs 950
July 1979	Rs 975
August '79	Rs 975
Total	Rs 2500

(138)

87/c
79/c

46/c
87/c
88/c
79/c

h) Sh J.P. Arora PAO had drawn Rs 2600 on 20.10.79 as advance for himself and members of his family to avail LTC for Kanya kumari but the journey was performed by 2 members (ie self and his wife) only. He should have refunded the advance of Rs 1120 drawn in respect of 1st ticket immediately before the commencement of journey but the money was deducted from the Pay bill as under:-

January 79	Rs 600
February 79	Rs 200
In cash on 22.3.79	<u>Rs 320</u>
Total	Rs 1120

c) Sh J.P. Arora PAO was disbursed Rs 2000/- on 24.3.79 (Bill No 159 dated 22.3.79) in amount of LTC advance. He had neither performed the journey within 30 days nor refunded the full amount within the stipulated period. The amount was recovered in easy instalments through the months pay bill in violation of Govt instructions on the subject as under:-

May 79	Rs 600
June 79	Rs 600
July 79	<u>Rs 300</u>
Total	Rs 2000

d) As the amount was not recovered in time under the provisions of instructions contained in GJI MHA No 43/3/63 Sate(A) dated 1.10.66 it is therefore advised that the interest due alongwith penal rate of interest not less than 2 1/2 % p.a. above the normal rate of interest

(138)

78/c
GJH

46/c
9/c
187
186
82/c
24/c

h) Sh J.P. Arora PAO had drawn Rs 2600 on 20.10.73 as advance for himself and members of his family to ^{avail} avoid LTC for Kenya kumari but the journey was performed by 2 members (ie self and his wife) only. He should have refunded the advance of Rs 1120 drawn in respect of 1st ticket immediately before the commencement of journey but the money was deducted from the Pay bill as under:-

January 79	Rs 600
February 79	Rs 200
In cash on 22.3.79	<u>Rs 320</u>
Total	Rs 1120

c) Sh J.P. Arora PAO was reimbursed Rs 2000/- on 24.3.79 (Bill No 159 dated 22.3.79) an amount of LTC advance. He had neither performed the journey within 30 days nor refunded the full amount within the stipulated period. The amount was recovered in easy instalments through the months pay bill in violation of Govt instructions on the subject as under:-

May 79	Rs 600
June 79	Rs 600
July 79	<u>Rs 300</u>
Total	Rs 2000

d) As the amount was not recovered in time under the provisions of instructions contained in GJI MIA No 43/3/63 Ests(A) dated 1.10.66 it is therefore advised that the interest due alongwith penal rate of interest not less than 2 1/2 % p.a. above the normal rate of interest

7/1/c
18/6
18/5
note
8/1/2 73/2

may be recovered from the due date of payment upto date of settlement of the default as under:-

- i) Sh. J. L. ... From 7.1.79 to 25.3.79 on Rs 770/-
- ii) Sh. J. L. ... from 27.4.79 to 31.1.79 on Rs 2500/-
- iii) Sh. J. L. ... From 19.11.73 to 21.3.79 on Rs 1120/-
- iv) Sh. J. L. ... from 23.4.79 to 31.7.79 on Rs 2000/-

The matter is also brought to the notice of Head of Department with the request that necessary instructions may be issued to all the ... to avoid such lapses in future.

Para 17

Para 17

Para 14

15

Instructions issued to all the ...

a) From the ... and that ... granted ... year 1972-73 during ... leave was 12.6.72 to 17.7.72. He was again allowed the LTC for the block year 1972-73 during the ... leave was 11.6.73 to 7.7.73.

The authority under which he was allowed LTC twice for the block year 1972-73 may please be quoted. It was not indicated whether the LTC claimed was for the self or family. In case the LTC was claimed in terms of the DP and APJ No 6-74/2011 dated 6.10.80, it may be clearly indicated in service book. The amount over paid if any in the account may also be recovered under advice to Dte of Audit.

b) He was allowed LTC for the block year 1974-75 during earned leave was 1.6.74 to 12.7.74 and for the block year 1976-77 during earned leave was 7.6.76 to 30.6.76

Subsequently he was allowed LTC (Any place in India) for the

107/c
 121/c
 117/c
 79/c
 144/c

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
 OFFICE OF THE PAY AND ACCOUNTS OFFICER NO-VIII
 GTB HOSPITAL COMPLEX: SHAHDARA: DELHI-95

No. F.12/1/2017/PAO-VIII/ 6093

Dated: 25/10/2017

It is certified that the Budget allocation/ expenditure details in r/o PAO-VIII for the following years under Major Head "2054- Non Plan" is as under: —

(Rs. In thousands)

Year	Budget allocation				Expenditure occurred/details			
	Salary Head A1(1)(1)(1)	OE A1(1)(1)(4)	Medical A1(1)(1)(8)	DTE A1(1)(1)(Salary Head	OE	Medical	DTE
2011-12	9000	300	400	10	8874	370	246	10
2012-13	9400	400	250	30	9405	400	219	29
2013-14	7600	400	370	20	7596	401	367	18
2014-15	8030	450	400	80	8044	449	389	78
2015-16	12100	500	730	40	10113	450	691	38
2016-17	12100	450	630	60	11412	450	525	59

(Signature)

(NEERAJ CHOPRA)
 PAY AND ACCOUNTS OFFICE-VIII

only non-plan budget is provided
 and plan budget is not provided, budget Ho/ PD
 as per record.

120

180.8

(Signature)
 31/11/17

106/c
187/c
12015
116/c
71/c

Budget Allocation and Expenditure for the year 2011 to 2017

NON PLAN	ALLOTTED	Disbursed	Remarks
			Non - Plan Expenditure for the period 2011 to 2017 has been attached duly attested by PAO .
PLAN	ALLOTTED (Rs. In lakh)	EXPENDITURE (Rs. In lakh)	
			NILL Plan Expenditure for the period 2011 to 2017 has been certified & attached duly attested by PAO.

Statutory Audit

Statutory audit of the Pay & Accounts Office – VIII ,GTBH Complex ,Delhi – 110095 has been conducted by AGCR up to year 2010 & internal Audit has been done upto year 2011 by Delhi Govt. (Directorate of Audit).

Vacancy Statement

S. No.	Name of Post	No. Of Posts Sanctioned	Filled	Vacant	Remarks
1.	Group 'A'	1	1	0	
2.	Group 'B'	4	4	0	
3.	Group 'C'	25	15	10	
	Total	30	20	10	

Maintenance of Records

The maintenance of records of the Pay & Accounts Office – VIII ,GTBH Complex ,Delhi – 110095 for the Audit period i.e. 2011 to 2017 was found satisfactory subject to observations made in Current audit report and in test audit.

76/2 827c
444 74c
185
184

the Block year 1974-77 during Earned leave wef 15.5.73 to 9.6.79

Under the provision of rules Sh Chander Singh Peon was not entitled to avail LTC for the block year 1974-77 as he had already availed LTC for the Home town during block year 1974 to 75 and 1975-76. In case he was interested to

avail LTC (Any place in India) for the block year 1974-75 *to be to Home town LTC for the block year 1974-75*
The rules under which he was allowed 3 LTC (2 LTC for Home

Town and 1 LTC to any place in India) for the Block-year 1974-77 may kindly be intimated.

c) He was allowed LTC (Any place in India) for the whole Block year 1979-81 during the Earned leave wef 21.11.79 to 23-11-79.

He was also allowed LTC for Home Town for the year 1980, 1981 during leave wef 10.11.80 to 15.11.80 and from 1.6.81 to 19.6.81.

It was not understood how he was allowed 3 LTC during the Block 1979-81.

It was also clarified vide DG, P& T, ND No 20/12/80 -PAP, dated 14.1.81, that if a Govt servant chooses to avail of LTC for self alone to visit his home town every year he as

well as his family members lose the right of 4 years LTC concession. As such the LTC paid to him for the Block Year 1974-77, 78-81 was inadmissible to him. The position may please be elucidated and amount overpaid may be recovered under intimated to Dte of audit.

All other similar cases if any may please be reviewed and result intimated to Dte of Audit

Para 18

Incurring of expenditure in anticipation of

84C
75C
88C
42C
69C
79C
183

Para 13

Incurring of expenditure in anticipation of
Budget allotment

Para 25

16

a) While scrutinising the accounts of P.O-3 GCR Building New Delhi for the year 1973-81, it was noticed that no budget allocation was made by the Chief Pay and Accounts officer for the year 1973-79 and 1980-81 for the office and the PA, had incurred expenditure in anticipation of the Budget allocation which was quite irregular of the Budget allocation which was quite irregular. The amount incurred for 73-79 and 1980-81 is given as under:-

Year	Salary (Pay & Allow)	TA	Contingencies	C.Total
1973-79	Rs 20,30,003.40	436.30	7693.13	2,16,134.03
1980-81	Rs 2,50,619.70		9566.13	2,59,195.83

The exact facts sanction of the competent authority may be obtained and communicated to the Dte of audit.

b) While scrutinising the accounts for the year 1979-80 it was found that the expenditure was incurred in excess of the fund placed at the disposal of P.O-3 for the year 79-80 on account of pay and allowances. A sum of Rs 7,02,000 was placed at the disposal of PA where as the expenditure was incurred to the extent of Rs 2,01,313.95. The exact facts sanction to the tune of Rs 6,313.95 on account of excess expenditure may be obtained from the competent authority under intimation to Dte of audit.

Para 19

Service Bill and Pay fixation

Para 26

17

(184)

7/1/82
8/1/82
8/1/82
8/1/82
8/1/82

Service Book and pay Fixation

While scrutinising the services book and pay fixation cases, the following deficiencies were found therein:-

A) Sh Chander Singh Deftri

From the Order No FA L-xvii/Adn /31-82/7421 dated 21.5.81 pasted in the Services Book under which the pay of Sh Chander Singh working as Deftri was fixed at Rs 232 wef 1.4.80 under FF 226 in the scale of Rs 200-3-212-4-232-EB-4-240, it was noticed that the pay fixation was not correctly done while issuing the Order in this regards, but the entries were corrected in the body of the service book.

Sh Chander Singh Datta was working in the pay scale of Rs 196 -3-220-EB-3-232 and drawing Rs 232 wef 1.4.77. He was allowed selection grade of Rs 200-3-212-4- 232-EB-4-240 wef 1.4.80

As he was drawing maximum of Rs-232 for more than a year therefore his pay was to be fixed under FI 22(a) (ii) @ Rs 232 wef 1.4.80 with DNI 1.1.81 (ie normal date of increment) in the ordinary scale) the entries may kindly be correctly accordingly and the office orders may also be revised in the light of above noted observation.

ii) At the time of appointment the date of birth was shown in the services book as ²⁸⁻⁹⁻²⁴ 28-9-74 by the Asstt Controller of Patiala District Administration which was subsequently changed to ¹⁸⁻⁹⁻²⁵ 12.9.1975 (According to Jansan Petri) the entries were not attested by ACJ at that time (under the provision of CFR 79 (3) the date of birth once recorded, it cannot be altered except in the case of a clerical error, without the previous orders of a Department of the Central Govt or an Administrator.

135

131/79/C
HJK
HJK
HJK
HJK
HJK
HJK
HJK

Orders of the concerned authority may be retained and communicated to the State Audit.

Shri Jaidish Dandia

1) From the entries made in the Service Book it was found that Shri Jaidish Dandia was on Sained Leave waf 28.12.73 to 12.1.79. He was allowed increment waf 1.1.79 raising pay from Rs 214 to Rs 217. He was not entitled to get the special benefit of the int of increment for the leave period. He was entitled to get the enhanced pay of Rs 217 from the resumption of duty after return from leave under the provisions of D.O.

It was noted that the entry of the increment was made on 1.1.79 to 12.1.79. The same was not entered in the Service Book and no entry was made in the Service Book.

The entry may also be reviewed and result advised to the State Audit.

2) The duplicate entries made at page 21, 22 regarding verification of service waf 1.11.79 to 27.2.80 may be deleted under proper attestation of D.O.

Sh. M. N. Bharadwaj Jr. D.O.

From the entries made in the Service Book at page 10, it was noticed that the pay of Sh. Bharadwaj was started at Rs 200 with reference to Sh. M. N. Dandia D.O. No. 21.1.73 to 21.1.1973 in the scale of Rs 260-400 by the D.O. No. 21.1.73. Order No. F. 2(4) P. 2-1 PF/1676 dated 2.2.71. But under the provisions of instructions contained in G.O. No. 67/1/73-IC dated the 5th June 1976, the controlling authorities are required to cover the matter only on recd

(12)

77C 78C
180
with 66/c
557e
FAC

of appropriate claim from the officers concerned.

In view of these observations the sanction of the controlling authority for stepping up Pay under the Second proviso to rule 3 may please be obtained and communicated to the

of Audit.

Para 20

CPE class IV

Para 27

During the scrutiny of CPE class IV ledger it was observed that:-

- 1) Incentive bonus was not allowed in all the four cases, as per rule 3. *3rd level*
- 2) P.A.S.C. forms were not shown to the audit party. The same may kindly be prepared, completed and shown to the next audit party. *hkt*
- 3) Cutoff notes and overwritings etc were not attested by the A.D.D. The same may kindly be attested now. *7x15*

Compliance with above paras may kindly be done now under intimation to Audit.

Para 21

Stock Register Consumable stores

Para 28

Para 17

As a result of check of the consumable stores registers the following observations are made:-

- a) The periodical verification of stock of store was not carried out during a 1978-79, 1979-80 and 1980-81. Verification has, however, been conducted during 1981-82 but *results* thereof have not been recorded in the register.

It is suggested that the balance actually verified should

181

(14)

1916

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be initialled in red by the officer verifying the stores and actual ground balance shown in the ledger in cases where there are differences between the book balances and the ground balances and action taken to investigate and set right the irregular balances.

It is requested that the accounts, for the last 3 years viz 1978-80, may please be overhauled and it may please be certified that there are no discrepancies.

b) In several cases non consumable store items have been entered in the consumable store ledgers. The registers may please be reviewed and all such items transferred to the consumable stock ledgers. A few instances of this nature are given below:-

1. Pen stand wooden
2. Rulers wooden
3. Ink bottles
4. Wooden blocks.
5. Chicks.
6. Ink pads
7. Trays
- etc etc etc

c) In certain cases, single account is being maintained for stationery of different sizes etc. The desirability of maintaining separate accounts of such items may please be considered. The following are illustrations of such cases:-

1. Blank registers | 1 *Small* + 2 *Big*
2. Stationery papers small and big
3. Files of all types

70/c
170/c
70/c
170/c
64/c

- 4. Envelopes of all types
- 5. Printed register of all types
- 6. All electric goods including bulbs, tubes, wires, bulb holders.

7x

d) The opening balances in respect of some items have not been attested in toto of their check by the supervisory staff. In this connection the entries at pages 14, 37, 39, 41 and 42 of the Register 1979-82 may kindly be referred to. The register may kindly be reviewed and needful done in all cases.

e) There are a number of overwritings in the quantities under the head issues etc but these overwriting/corrections have not been attested by the supervisory staff. Few instances of this nature are as under:-

Register 1979-82

Page No	Month in which attestation made
9	3/80
16	9- 10/80
25	9/80
28	6/80
39	Opening balance
etc etc	

f) Progressive totals (Balance) is being worked out in the ledger after each individual entry of receipt or issue but the last balance on each page is not being cross checked by totaling the receipts and issues columns separately. This may please be noted for future compliance.

g) In 6.6.73 five No checks were struck off the stock booked up line in which the same were in use had been

(19)

~~DTC~~
69/c

37/c 63/c
7/1/42
8/2/42

vacated. The action taken is ridiculous as Govt property
cannot be written off in this way. The reasons as to why
it was not properly handed over to the successor office
and their acknowledgment obtained are please be looked
into. This may please be done now falling which depreciated
value may please be recovered from the staff at fault.

Wherever have been issued, the issues may kindly
be written back and the same written off and the stocks
of the same are taken out and lose their utility.

It is also confirmed whether it is wooden, iron, paper
etc has been shown to the person away having a residual
value. This is to be kept in mind and not acceptable in
audit. This may please be taken into for consideration of the
concerned stores in the possible manner to be done
for the future in the matter.

The stock of rubber stamps has not been brought forward
in the old register to the new register. All rubber stamps
may please be carried forward to the new consumable stock
register.

The maintenance of the stock register requires to be improved.
The D.A. may like to impress upon the supervisory
staff to pay proper attention to the various issues
mentioned above.

Action taken may please be reported to audit in due course.

Non consumable stores

The maintenance of non consumable stores ledger is very
poor. The staff concerned has not followed even the basic
principles laid down by the Govt in the regard. The following

62/c
12/6
80/2
7/7
67/c

are some of the salient points of non observance of rules leading to :-

- a) appearance of irregular/ incorrect balances in the ledger
- b) rendering the stock verification of store conducted by the PAO as redundant in view of the position stated in (a) and a.
- b) Condemnation of stock without proper survey by a properly survey by a properly constituted survey committee and without the sanction of competent authority.

The details are as under :-

a) Under the extant rules the non consumable stores are not to be shown as stock in the stock ledger. The rules provide that either a stock distribution card or may be maintained for such stores or the distribution card in the ledger in lead pencil in case of small establishments. The articles have however been shown as issued in contravention of these instructions. Following are few examples of this nature:-

		Issues
1. Metallic Token	Page 10	1000
2. Locke	11	25
3. Brief case	12	1
4. Scissors	13	1
5. Paper cutter	14	1

These may please be written back and correct balances worked out preferably in a new register to be opened for the purpose.

Since the balances appearing in the ledger are not correctly

(14)

67/c
67/c
67/c
74/c
33/c
175
123
81/c

in the ledger are not correct, the verification needs to be done again after working out the correct book balances as pointed out above. Action taken may please be reported to audit in due course.

3. The ledger may please be reviewed and write off sanction obtained for all condemned stock items struck off the ledger during 1978-79.

4. Further Name plates have been entered in the consumable register (Page 57) and over consumable register (Page 9) both. The name may be transferred to the later register. The name's name and No of the wall clock has not been recorded in the ledger as a check against possible replacement by undesirable persons at any stage.

5. The name of the person conducting the annual verification of stores may please be indicated in the ledger every year and he may be asked to initial the quantity verified on each page of the ledger.

6. In the following cases the cost of articles has not been shown in the relevant column. Needful may please be done:-

Page 26	Curtain stand
Page 10	Bench wooden
Page 10	Metallic Tokens received in 29.4.71
	etc etc

7. Lots of items have been shown as having been handed over to A.I.V.II but acknowledgement No and date in respect thereof has not been recorded in the ledger. For example.

Page 3	Chains steel	3
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(126)

66/6
~~66/6~~
~~66/6~~
66/6
66/6
66/6

Page 4 Admirals
Page 7 Tables 6
Page 16 Tables Wooden (to PA)
R etc etc

9. At page 16 there is a remark that 9 tables (unserviceable were left at Tiz Harari at the time of shifting of office to Old Secretariat and stock ledger balance reduced to that extent. Similar remarks also exist for 5 chairs at page 17 of the register. It may kindly be examined if this position is factually correct and it may please be certified that these has been no reference of Govt stores by some unscrupulous elements. Necessary action may also please be taken to get the same written off from stock as per extent rules on the subject. If sanction of the competent authority for write off of the same already exists particulars thereof may please be recorded against the relevant entries in the ledger.

Para 20

Para 22

Liveries Account Register

1. The Nos of pages shown in the certificate recorded on the register has been altered without attestation.
2. Similarly the page numbers of the register have been revised thrice.

Apparently the maintenance of the register is not correct and the possibility of removal of pages of the register with certain motives cannot be ruled out.

The matter needs to be investigated by the PAJ and the circumstances under which these changes

Checked by Secretary dt 9/6/05



(123)

59/c
72/c
172
171
59/c

were made may be apprised to audit along with a certificate receipts and issues of all the Liveries during the year 1973-81 have correctly been accounted for therein.

Para 23

Para 23

Para 18

Payment without the Signatures of DDJ.

19

Bill No. / dt 16.3.91 gross amount of Rs 1957475, net amount Rs 1462P75 GGSB School, Kristen Nagar, Shandara Delhi

While scrutinising the Paid voucher for 3/91 it was noticed that the payment of the above noted bill was released on 29.3.91 vide cheque No 7753/775295 vide schedules as per entries on the Bill in spite of fact that neither the schedules enclosed with the Bill (six in number) nor the body of bill and back side of bill was signed by the DDJ. The tickings were done on the face, and body of the Bill. The schedules were also properly ticked. The payment orders were also signed by the JA (JA, PA). It is not understood how the checking was carried out by the JA, JA, PA. It is very serious that the payment has been released on a unsigned bill. It is also possible that another bill of the same amount was also passed by the PAO. It may please be certified that the payment of the same amount for the same period was not released to the school. The PAO may be advised to sign the schedules enclosed with the bill. A certificate may also be obtained from the DDJ as reported to the Dte of Audit.

(127)

58/10/79
7/10/79
6/11/79
5/12/79

Controller of Accounts may also enquire into the matter and it may kindly be ensured that such lapse may not occur in future.

Page 30

Para 24

Page 19

Irregular reimbursement of Medical claims

23

During the course of Test audit of DD) for 12/78, 11/79 3/81 and Functional audit for 3/81 (voucher and record for 12/78, 11/79) not produced for audit) it was noticed that the medical re-imbusement claims were not properly scrutinized. In number of cases it was observed that the in admissible medicines were reimbursed. A few instances are quoted as reference and it is advised PA) may kindly review all other cases pertaining to the year 1978-79 to date and the result of the review may also be intimated to the Dte of audit. In case of any irregular payment, the amount may be recovered from the DD) concerned immediately.

Few instances of irregular payment are as under :-
Govt Girls Senior Secondary School, Laxmi Nagar Delhi
Try 1) V No 1076 Bill No 143 dt 10.3.81 for Rs 39.59
in respect of Smt Kuntal Soti Sr Drawing Tr

1x 360 ml SANTIVINI TONIC	14.70
1 x 10 Tab ANACIN	0.70
1 x 25 Tab UNI-ENZYME	6.30
1 x 360ml SANTIVINI TONIC	14.70
2 x 15 Tab ASOKAVIN CUM HORMONES	28.95
	<u>55.35</u>

Some of the vouchers were duplicate one which were not

58/c
18/c
25/19
29/1
170
169
62/c
59/c

even certified by the DDO that the payment was not claimed/
drawn on the original one.

ii) Try V No 1077 Bill No 150 dt 11.3.31 for Rs 114.95

Sh Prem Lal Parkash Pant UD2

CGSS, Lawal Nagar, Delhi

14 Cap Hematine Rs 2.35

iii) Bill No 129 dt 7.2.31 for Rs 133P60 SH

Inder Pal Singh Asstt CGHS, Shant Nagar, Delhi

10 Cap Hematine Rs 2975

iv) Bill No 17 dt 23.2.31 for Rs 150.40 SH DP Accrual Lang

Tr, CE 5511 Colony, Shaldara-Delhi

1000x Cap Rs 4.30

v) Bill No 71 dated 9.2.31 for Rs 112.40 Sh P.C. Shardwa;

TOT GB 15 Jilail Colony Shaldara

Suck see Tab Rs 2.20

vi) Bill No 130 dated 9.12.30 for Rs 111.90

Delhi Naval Unit NCC

Sh Vatar Parkash LUD :

1x 110 ml Livertone Rs 6.75

vii) Bill No 273 Medical dated 13.3.31 for Rs 584.05

CGSS School, Shivaji Park, Shaldara, Delhi

Sh G.K. Badhas Head Clerk.

7 Tab Uni-enzyma Rs 1.75

7 -do- -do- Rs 1.75

Total Rs 3.50

viii) Bill No 140 dt 16.3.31 for Rs 1549.05

VNo 2418

GB 1 School, Shiv Park, Delhi.

~~70/10~~
~~74/10~~
~~72/10~~
75
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1) Sh Nathu Ram P.T claimed Rs 33.35 on account of Medical reimbursement claim for 10/30 to 11/30. He had taken the treatment from St. Stephen Hospital where the reimbursement for male members beyond the age of 12 years was not admissible. The full amount claimed on this account may please be recovered under intimation to audit.

2) Sh Nathu Ram PGT claimed reimbursement of Rs 92/- for 1/30 to 9/30 in respect of his wife Smt Sushil Kauri. Rs 92 includes Rs 4 as Registration fee Rs 40 for X-ray. The treatment was taken from St. Stephen Hospital, Delhi. The orders under which the above said amount was reimbursed may be quoted/cot the in a suitable manner under intimation to Dtr of Audit.

ix) Bill No 4B 50 dt 1/10 for Rs 606.55 GRI School, Mandali Shahdara Delhi Sh Jagmohan PGT

While scrutinising the above noted bill it was noticed that the reimbursement claim was passed for payment for Rs 606.25 by the PAO but the essential certificate 'A' & 'B' in respect of outdoor and indoor patient was submitted for Rs 371P53 only and certificate 'B' for the rest of amount was not obtained. Thus the medicines and consultation fee Rs 76.90 + Rs 53 ie total Rs 129.90 were not admissible out of Rs 371P53 as per details given below:-

Viday line drops	Rs 4.20
Nesicastric tube	Rs 4.70
Dexorange Syp	Rs 11.00
Protinax	Rs 9.00
Mirnal Saline & Anthesis	Rs. 9.00 Rs. 4.00

Consultation fee 53.00
129.90

69/c
76/c
83/c
89/c
97/c

His bill should have been passed for Rs 371P53-Rs 129.90 ie Rs 240.63 or may Rs 240P65, where as it was passed for Rs 606.35 The overpayment of Rs 365P70 may be recovered under intimation to audit.

Para 25

Para 31

Page 20

21

Irregular Payment of O.T.A to Chowkidars

Bill No JTA/100 dt 9.3.31 for Rs 137.55 to Sh Dalliur Singh Chowkidar CBS School, Shivaji Park, Shahdara, Delhi

While scrutinising the Paid vouchers for 3/31 it was noticed that the JTA bills were irregularly passed by the PA O. For instance the above noted bill maybe examined. The following deficiencies were found therein:-

- i) Principal of the school is not competent to allow overtime allowances for Gazetted holidays and Sunday's. This power is vested with the Head of Department while scrutinising the above noted bill it was found that the overtime allowances was allowed for Gazetted holidays
- ii) The period of claim was shown incorrectly Nov 30 to Jan 30
- iii) As per instructions of the department every chowkidar is required to perform duties for 60 hrs per week. He is also required to perform the duties in accordance with the instruction of deptt. From the above noted bill it was noticed that neither the full particulars of duty were given nor the calculations of overtime was worked out on weekly basis. The overtime calculation was shown as under:-

Date	O.T.A actually period	Total Limit O.T.A	Hr of O.T.A due for payments

(120)

H/C
H67
H6
65/1
24/c

Date	JTA actually period	Total hrs	limit	Hr of JTA due for payment
29.11.90	4.30 PM to 5.am	13 hrs	1 hr	12 hrs
20.11.90	5 P.M. to 3.30 am	15 hrs	1 hr	14 hrs
				26 hrs Rs 40.:
				Dec 30 ● 5.55
(2.12.90	4.30 to 3.30 am	32 hrs	1 hr	30 hrs
(4.12.90				
25.12.90) -do-	64 hrs	1	60hrs
27.29.31.12.90)				90 hrs Rs 77.50
				Jan 31 15 hrs
1.1.91	4.30 to 3.30 am	16 hrs	1	15 "
22.1.92	-do-	16 hrs	1	15 "
24.1.91	-do-	16 hrs	1	15 hrs Rs 69.7
				45 hrs Rs 37.50

From the above noted statement the correctness of JTA due could not be worked out in the absence of weekly calculation. It is not understood how the bill was passed by the PAO. The PAO is advised to review all such cases and the DDJ concerned may be directed to workout the JTA due in the light of the above noted observations and instruction of department. The amount overpaid in such cases may also be recovered under intimation to Dte of Audit.

83/c 70/c
57/c 58/c
78/c
53/c

Para 20

Para 32

Para 21

22

Irregular Payment of Children Education Allowance

While scrutinizing the said vouchers for 3/91, it was noticed that the PA had passed Bill No 79 dated 5.9.90 for Rs 170/- on account of Children Education Allowance to Sh K. Man

Contd.

Contd from page -

46-

PCT Govt Boys Hr Sec School, Chander Nagar, Delhi which was not admissible to him under Para (c) (conditions for the grant of C.A.) in terms of instructions contained in Govt of India Ministry of Finance XI No 12011/1/E (B) 76 dated 25.3.76.

From the order No 977 dated 1.9.80 attached with the present bill it was noticed that Sh K Phan PCT was paid Rs 170/- as Children Education Allowance from 7/77 to 6/80 @ Rs 5 p.m. in respect of his daughter Ka Anisa who was a student of Shri Chhotu Ram Kishan Inter college Dubai, Chaziabad. The college was situated within the Municipal limit of Chaziabad. The official concerned was also residing at Chaziabad. In view of the above observations Sh K Phan was not entitled to draw the Children Education Allowance. It is therefore, advised that the amount previously paid plus the present claim of Rs 170/- may be recovered under intimation to ~~audit~~ Dte of Audit.

b) Non Booking of GPF schedule for class IV (Group 'D' employees)

During the course of audit for 3/81 it was found that the GPF schedules pertaining to Group D employees were attached in the Pay Bills and these entries were neither made in the Broad sheet (GPF class IV) nor any account thereof was made at PAJ level.

The PAJ may kindly elucidate the circumstances under which the vital record was not maintained at the PAJ level. It was also found that no reconciliation was done with all the DDO's in regards to deduction of GPF amount. The compliance may be shown at the time of next audit.

62/80
56/C
164/80
165
20/11
Q/C

55/c
6/c
#4
#6
S/C

Para 33

Para 22

Para 33

Non collection of Payees stamped Receipt exceeding

Rs 100/-

23

Under the provisions of instructions contained in CIR vol I Sub vouchers for the amounts exceeding Rs 100/- were required to be attached with the contingent bills, but during the course of test audit check for 3/81, it was observed that the stamped receipts exceeding Rs 100/- were not obtained from the DD. The circumstances under which the codal requirements were violated may please be elucidated.

Para 34

Para 23

Para 34

Irregular Payment of TA for Rs 50/-

24

During the course of test audit check it was found that the cheque for Rs 50/- was issued against a cancelled bill in respect of Sh Anar Nath Drawing Tr working in Govt Boys Middle School, E. Block, Krishan Nagar, Delhi.

The circumstances under which the cheque was prepared and issued against a cancelled bill which even does not contain the Pay order of the PAO may please be elucidated. It was also observed that no revised/fresh bill was attached with the cancelled bill. The PAO may enquire into the matter and elucidate the position.

Para 35

Para 24

Para 35

Non production of record for Functional Audit 79-81

The record for ~~Examinal~~ Functional Audit pertaining to the year 1979-81 for the test audit months 12/79, 11/79 and 3/81 was demanded vide Audit Memo No 4 dated 26nd July, 82, and

25

5/12
18
67K 50/c
60/c

and subsequent reminders vide Audit Memo No 5 dated 2.9.92, Bill Memo No 6 & 7 dated 7.9.92 and 10.9.92 but the unperfected records were not produced by the PAJ-S in spite of repeated request personally 4 (four) and in writing vide above referred/ Memo.

1. Paid vouchers (all the DD) for last audit Month 12/77 and 11/79
2. Broad sheet and Reconciliation pertaining to old and New C.A.S (all DDJ's)
3. Register of Loans CAM 29
4. Register of Post check of the pre-checked the CAM 92
5. DD wise Bill passing and expenditure control Register
6. Register of values Los CAM 16
7. Register of Reserve Bank Deposit CAM 17
8. Bank Reconciliation statement of Disbursements CAM 20
9. Stock Register for cheque Books beyond 4/30
10. Establishment check register CAM 24
11. Register of special charges (DD) wise CAM 25
12. Objection Book (other transaction) and adjustments CAM 26
13. Register of Grants in aid/ scholarships CAM 29
14. Classified Abstract Part I, II CAM 37

The reasons for the non production of above records in spite of verbal and written request may kindly be elucidated. The Head of Deptt may kindly enquire into the circumstances for the non production of the record by the audit party. The above noted record may kindly

Sub. memo to the audit party

59/c 66/c
41/c 49/c
53/c
59/c
H2
H1

-49-

be sent to the Dte of Audit for further necessary
action.

~~T. CHADDA~~
~~(J. P. CHADDA)~~

C.S.

OFFICER (HQ)

Para No. I

Para. 25

58/e

65/e

58/e

Para 30

Subject:- Contingency Vouchers presented to this Pay and Accounts Office for disbursement and its checking system.

(11)

(160)

58/e

26

It test check of few vouchers for the month 3/94 were done and found that there were omissions/commissions in respect of its precheck and post check systems as given under:-

a) A bill pertains to S.G. Tr. Sec. School Janta Block, Mand Nagri in respect of water for Rs. 1,21,684.00 were passed by PAO Office and disbursed the amount vide cheque No. 112721 on 31.3.1994, with DV No. 2759. The bill presented one were of arrear nature from 1.8.22 to 31.3.1994 and accumulated the much amount simply with the negligence of authority. The amount were calculated as per revised excess amount, whereas, the water consumption was of earlier period for which only less amount were to were to charge. The bill had not been obtained by authority timely, but kept pending for years together with the result penalty, surcharge, excess billing were, done and exchequer loss a heavy amount as calculated below:-

During the period water consumption rate revised three times as bill shows Rs. 2, 3, and Rs. 5, But while billing the major consumption shown of Rs. 5/- and other penalty was also imposed. Audit feels the billing should have been as:-

28900 Kltr x Rs. 2	= 57,800
30% extra charge	= 17,340
	<hr/>
	75,140

In this way the excess payment were made at least to an extend of Rs. 46,544/- in this bill along on verification it was found that the amount was not sanctioned by competent authority as required under ~~rule~~ etc. Interest was not safeguarded adequately by the concerned authority. A detailed explanation may please be given to and it in this record with all other payments of above Rs. 50,000/- of this nature with arrear for the audit period.

b) As per standing instructions issued by the Finance Deptt. Govt. of NCT of Delhi from time to time there were some items on which purchases were to be exclusively made from Govt. Agency like Durvy, Carpet from Coir Board Govt. Emporium, cloth items from N.T. but below noted vouchers shows that articles of this nature purchased from nearby private agency and these were passed by the Pay and

Some Example

Tolley Ball Pole - Rs.3,900/-
Badminton Pole - Rs.2,600/-
Shuttle Cock Both etc. - Rs.1,100/-

(7) 62/8
501/c
56/c
46/c

3. Cheque No. 11310 :
DV No. 3037 : Duty purchase - Rs.5,400/-

(Coor. Board should have been the Govt. Agency, purchasing agency).

4. Cheque No. 113305 :
113306 : Sports items purchased - Rs.9,960/-
113307 :
DV No. 4315-12 :

5. Cheque No. 112532 - Music Items - Rs.10,380/-

6. Cheque No. 112372 - Music Items - Rs.10,000/-
DV No. 2619

7. Cheque No. 112728 - Music Items - Rs.20,000/-
DV No. 414

8. Cheque No. 112325 - Electrical - Rs.4,700/-
112326 Items

c) Some of vouchers have shown that while purchasing furniture and valuable items, the authority did not prefer to do it from BSIDC, the Govt. Agency for which the separate orders prevail from Finance Deptt. Instances are quoted below:-

1. Cheque No. 112991
DV No. 4134 - Furniture - Rs.24,253/-
Dated 31/3/94

2. Cheque No. 113003
DV No. 4364 - Furniture - Rs.14,995/-
Dated 31/3/94

3. Cheque No. 112371
DV No. 4414 - Furniture - Rs.20,994/-
Dated 31/3/94 Universal Store merchants

4. Cheque No. 112756
DV No. 3194 - Furniture - Rs.25,000/-
Dated 31/3/94

5. Cheque No. 112765	- Furniture	- Rs. 35,792/-
6. Cheque No. 112469 DV No. 2425 Dated 31/3/94	- Furniture	- Rs. 24,953/-
7. Cheque No. 113081 113080	- Furniture	- Rs. 19,951/-
8. Cheque No. 113081 DV No. 4155 Dated 31/3/94	- Furniture	- Rs. 19,000/-
9. Cheque No. 113081 DV No. 3177 Dated 31/3/94	- All India Bharat	- Rs. 1,200/-
10. Cheque No. 113055 DV No. 3031 Dated 31/3/94	- Furniture	- Rs. 7,868/-
11. Cheque No. 113053 DV No. 3032 Dated: 31/3/94	- Furniture	- Rs. 14,666/-
12. Cheque No. 113059 DV No. 4022 Dated: 31/3/94	- Furniture	- Rs. 24,312/-
13. Cheque No. 112532 DV No. Dated:- 31/3/94	- Furniture	- Rs. 19,524/-

49/100 55/c
150 170
158 62/c 45/c
55/c

D) The per receipt and payments rule for every expenditure in connection with contract, the sum of 2 for the payment incurring above Rs. 100/- was to collect from a view of following vouchers reveal that this was not collected and exchequer bore loss to that extent of larger way. It pertains to contract of tent fixed in previous school from year to year basis.

1. Cheque No. 113300 DV No. 4005 Dated:- 31/3/94	-	- Rs. 24,957/-
2. Cheque No. 113302 DV No. 3105 Dated: 31/3/94	-	- Rs. 12,255/-
3. Cheque No. 112539 DV No. 4133 Dated :- 31/3/94	-	- Rs. 19,675/-
4. Cheque No. 43350 DV No. 430 Dated:- 31/3/94	-	- Rs. 24,396/-

11/2/94

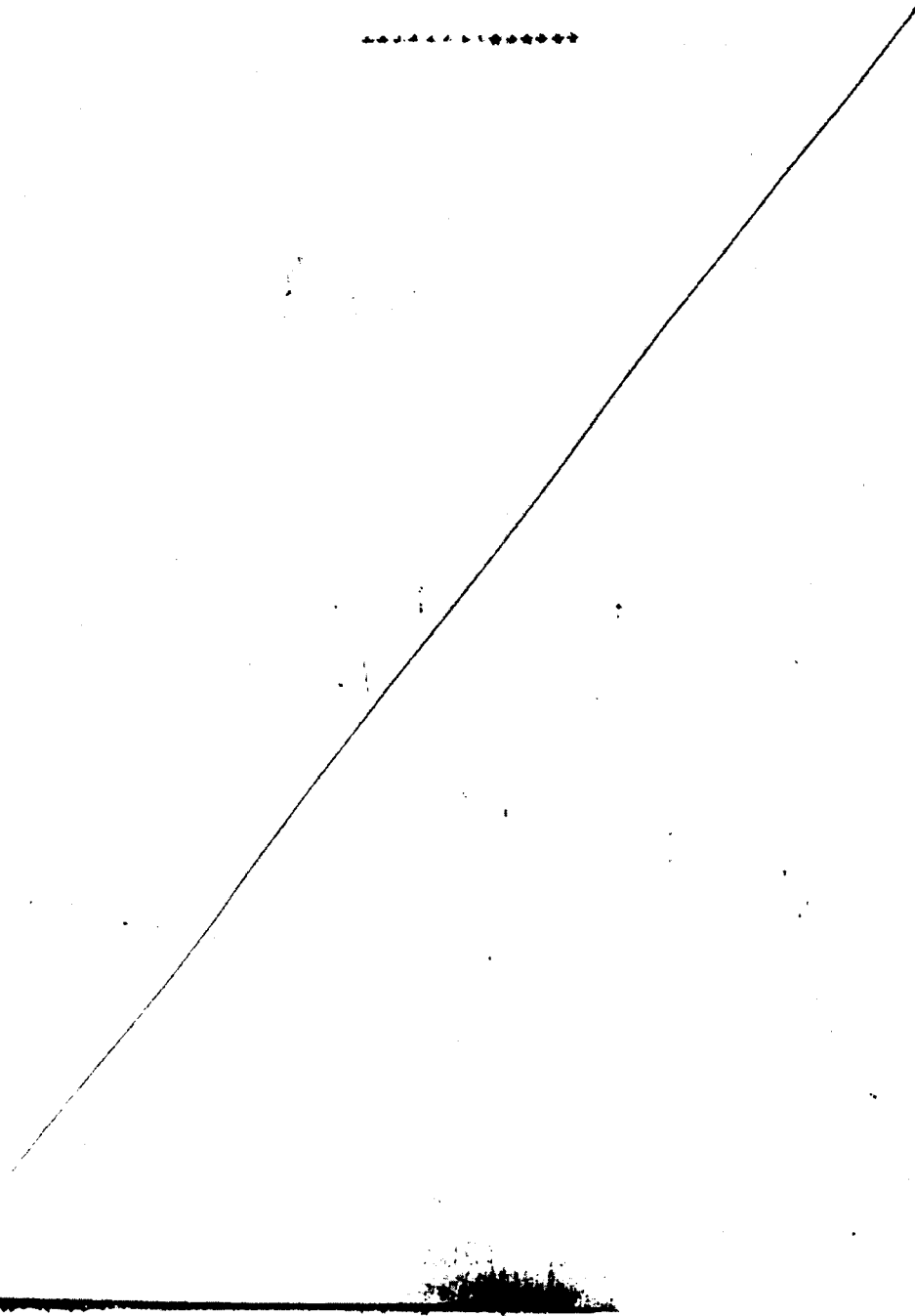
31/3/94

5. Cheque No. 113071
CV No. 4150
Dated: 31/3/94

Rs. 18052.04/-

48/c 54/c
157 158 (7) 54/c 44/c
54/c

All other vouchers in respect of systems or tent fixing contract be verified, and necessary steps for effecting recovery, as laid down in the statutory rules be taken under intimation to audit.



9/3/c

4/17/94 4/3/c

Para No. 4

~~Para 38~~

Para 37

Page 26

27 (4)

Subject:- Register of Outstanding Cheques.

This register checked and the observations are offered below.

Register is incomplete and no entry made after 31.07.1993. The reason for such prolonged pendency may be explained to audit, prior to 31.07.1993, there were entered many cheques for which payment/clearance from banks awaited. This may be ^{done now and estimated to} audit how many cheques with amount are pending for clearance as on 1.6.1994 and for them what action have been contemplated by the office.

The register may please get updated and shown to audit.

38
Page-38

154
CURRENT AUDIT REPORT
2009-2011
PART - II

521/2
42/c
521/2
42/c

Para-1.1:- Non-adjustment of advances drawn on AC Bills.
(Audit Memo No.3 dated :10th January, 2012)

The para 4.19.2 of the Civil Accounts Manual states that cases in which detailed bills are not furnished within the normal period prescribed in Rule 118 of CGA (R&P) Rules, 1983 should be reported to the controlling officer by name and thereafter, if necessary, the matter should be reported first to the Head of the Department by name and that failing to produce the desired result, the matter should be reported to the Pr. Accounts Office. Rule 118 of Central Government Account (Receipts & Payments) Rules, 1983 stipulate that moneys drawn on Abstract Contingent (AC) Bills for payment of advances to suppliers of stores etc. should be adjusted within a period of one month from the date drawl by submission of detailed bill.

Further, as per item at Sl. No.23 of Delegation of Financial Powers to Heads of Departments and Heads of Offices issued by Finance Department, HODs are empowered full powers for advance drawl of money on abstract bills for meeting contingent expenditure where advance drawl is inevitable subject to the following conditions:-

- (a) Expenditure sanction of the competent authority is obtained.
- (b) No previous advance is outstanding.
- (c) The amount of advance drawl is rendered to PAO concerned within one month from the date of drawl of advance.

As per pending AC Bill report for the month of December, 2011 provided by PAO it has been observed that advances amounting to Rs.48,08,43,767/- were still lying unadjusted by various DDOs. The age-wise and DDO wise break up of such advances is placed at Annexure-A.

The inordinate delay ranging upto 9 years in adjustment of these advances indicates lack of effective control and deficient financial management at the level of the department and also monitoring at the level of PAO. Further, it is unknown to audit as to whether the PAO before passing these advances has ensured that the concerned DDOs have obtained the necessary relaxation/approval from the competent authority (i.e. Finance Department) with regard to the conditions put at (b) and (c) because the HODs were not empowered to sanction such advances in view of non-fulfillment of the conditions imposed by Finance Department. To pick such bills among the passed bills for test audit is a Herculean task for audit and time consuming and also not fetch a fruitful result. As a safeguard on Government exchequer and to brought down such pending AC Bills to minimum, the views of the audit is given below:-

- (1) Efforts would be made by PAO to get these advances adjusted/settled expeditiously inter acting with the concerned HODs in the light of para 4.19.2 of the Civil Accounts Manual.
- (2) Henceforth when previous advances are pending on the part of the DDO fresh AC Bills shall not be passed except with the approval/relaxation from the competent authority i.e. Finance Department.

Settled and taken
fresh

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45/c
~~45/c~~
~~45/c~~

Annexure - A

153

14/c

YEAR-WISE BREAKUP OF PENDING A.C. BILL REPORT FOR THE MONTH OF December 2011

S.No.	NAME OF DDO	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	TOTAL
1	GTB HOSPITAL	3117213	8831876	7258588	7739879	0	6860761	11227324	37641283	1280387	184822411
2	RG HOSPITAL	0	237184	0	0	0	0	0	980	667	244821
3	CDMO(NE)	0	0	0	0	0	0	0	19000	109000	127000
4	DC(NE)	0	3200000	2428402	4229879	0	0	0	0	1013913	10870184
5	ELECTION OFFICE	0	0	0	0	0	0	0	0	100000	100000
6	ITI NAND NAGRI	0	0	0	0	78242	136877	349056	0	0	564175
7	NEHRU HOSTEL FOR BOYS	0	0	0	0	0	0	15720	15668	198637	231045
8	KAMALA NEHRU HOSTEL FOR GIRLS	0	0	0	0	0	2000	9580	4000	90000	105580
9	SANSKAR ASHRAM FOR BOYS-II	0	0	0	0	0	28653	0	0	0	28653
10	EDUCATION DEPT.	0	0	0	0	9108868	3611318	18910087	80006429	172086785	28362488
11	ICDS NAND NAGRI	0	0	0	0	0	71400	0	0	0	71400
12	F&S DEPT.	0	0	0	0	0	5000	0	0	50000	55000
	Total	3117213	12269070	9694990	11869858	9187110	10536010	131456767	117587358	174933369	480843767

Handwritten notes:
 Total
 90000
 15720
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Page No. 27

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SOFC 57/10
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441/C

(1.2)- Outstanding L.T.C. Advances
(Audit Memo No.4 dated :11th January, 2012)

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

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

As per information provided by PAO there are 114 DDOs under its payment control. While test check of LTC/Medical advance register of the PAO-VIII relating to GTB Hospital, RGSSH, DHS, DC Office for the audit period 2009-11, it has been found that LTC advances amounting to Rs.10,79,367/- and medical advances amounting to Rs.8,08,756/- have not been adjusted by the DDOs so far. Details of these unadjusted amounts are given below for kind perusal:-

LTC advance for the year 2009-10

Sr. No.	DDO	Name of the Officer/official	Amount	Date of Drawal
1	G.T.B.H	Ms Sarama Binru	7000/-	09/04/09
2	-do-	Sh.Rama Shankar	5900/-	03/04/09
3	-do-	Sh. L.K.Mahanty	15000/-	03/04/09
4	-do-	Sh. vikulShah	2645/-	06/04/09
5	-do-	Sh. Gulab chand Mehta	6531/-	22/04/09
6	-do-	Ms Tripti Saxena	3300/-	06/05/09
7	-do-	Ms Jessy Versha	8000/-	12/05/09
8	-do-	Sh. Sahimal Jimmy	17000/-	02/05/09
9	-do-	Ms Birnia Verma	11060/-	02/05/09
10	-do-	Ms Aney James	11404/-	12/05/09
11	-do-	Ms Mini Philips	6300/-	27/05/09
12	-do-	Ms Pushplata	4600/-	08/06/09
13	-do-	Sh. Sanjeev Kr. Gupta	40000/-	04/12/09
14	-do-	Sh. L.C.Thakur	22410/-	04/03/10
15	-do-	Dr. A.K.Chatterjee	42660/-	04/03/10
16	-do-	Ms. Jessey Mathew	4880/-	13/07/09
17	-do-	Sh. Solley Siby Josephh	14500/-	01/12/09
18	-do-	Ms Sheena Gupta	21960/-	01/12/09
19	-do-	Ms Salianna Salin	9776/-	26/12/09
20	-do-	Sh. Malley Thomas J.	19000/-	28/12/09
21	-do-	Ms Shivi Sunny	16000/-	16/3/10
22	R.G.S.S.H	Ms Rekha Samil	6500/-	6/04/09
		Total	2,96,426	

LTC Advance for the year 2010-11

Sr.No	DDO	Name of the Officer/official	Amount	Date of Drawal
1	G.T.B.H	Ms Mini Philips	9000/-	08/06/10
2	-do-	Mr. Yogesh Kr. Jha	4000/-	11/06/10
3	-do-	Mr. Yogender Kr.	1312/-	27/08/10
4	-do-	Mr. K.P. Singh	33000/-	08/09/10
5	-do-	Mr. G.K.Grover	18400/-	08/12/10
6	-do-	Ms. Neelam Bats	21000/-	08/12/10
7	-do-	Mr. Sunil Kumar	43000/-	15/12/10
8	-do-	Mr. Pawan Kumar	32000/-	15/12/10
9	-do-	Mr. Sunil kr. Kaushik	43000/-	15/12/10
10	-do-	Ms Amita Pankaj	67419/-	15/12/10
11	-do-	Mr. Puneet Mishra	88470/-	15/12/10
12	-do-	Mr. N.B.Joshi	6500/-	15/12/10

13	-do-	Ms Asha Jaymon	9359/-	20/12/10
14	-do-	Mr. Hari Prakash	57000/-	20/12/10
15	-do-	Mr. Vijay N. Bankar	20000/-	21/12/10
16	-do-	Ms. Melly Ahrehm	19000/-	02/04/10
17	-do-	Ms Rasamma Manson	18000/-	02/04/10
18	-do-	Ms Reena Jase	11187/-	02/04/10
19	-do-	Ms Litika Sabu	15500/-	02/04/10
20	-do-	Ms. Shanti Jashma	9188/-	02/05/10
21	-do-	Ms Sharli Raju	13264/-	05/05/10
22	-do-	Ms. Jesscy Joseph	12000/-	05/05/10
23	-do-	Ms Leela Mmajej	37800/-	10/05/10
24	-do-	Mr. Yogender Kr.	11000/-	11/05/10
25	-do-	Mr. Jishe Bones	5000/-	28/05/10
26	-do-	Ms. Pushpa Kr.	11000/-	11/05/10
27	-do-	Ms Sooramina Sabu	9000/-	14/05/10
28	-do-	Ms Cilby Thomas	17000/-	14/05/10
29	-do-	Ms Gracy Kutty	13000/-	14/05/10
30	-do-	Ms Lizabeth Scania	10485/-	14/05/10
31	-do-	Ms Calien Jacob	12840/-	14/05/10
32	-do-	Ms Lali Thomas	17000/-	14/05/10
33	-do-	Ms Prem Lata Regi	9200/-	14/05/10
34	-do-	Ms Malley Navier	7300/-	19/05/10
35	-do-	Ms Tulshi Rajesh	12000/-	19/05/10
36	-do-	Ms Anilcena Ranjan	14500/-	28/05/10
37	-do-	Ms Meera Bharti	5000/-	
38	-do-	Ms Seema Gupta	20000/-	15/12/10
39	-do-	Ms Susan Shinn	17108/-	15/12/10
40	-do-	Mr. Mohan Lal	4536/-	14/12/10
41	R.G.S.S.H	Ms Manju Sinha	9398/-	08/06/10
42	-do-	Ms Rekha Sahil	7800/-	27/06/10
43	D.H.S	Ms Rita Luthra	10665/-	10/11/10
44	-do-	Ms Rita Luthra	7800/-	27/06/10
45	D.C.Office	Mr. Rajesh Goyal	36900/-	21/03/10
		Total	7,82,931	

49/10
43/10
43/10

Outstanding Medical Advance

S.No	DDO	Name of the Officer/Official	Amount	Date of Drawal
1.	G.T.B.H	Sh. Naresh Kumar	306,000/-	21/04/09
2.	-do-	Sh. M.L. Goyal	3,65,000/-	08/06/09
3.	-do-	Sh. Jalan Singh	1,37,756/-	13/07/09
		Total	8,08,756	

In view of the above, the PAO may kindly review all such similar cases of all the DDOs under its payment control immediately. Further, necessary steps may be taken to adjust/settlement of such outstanding advances expeditiously interacting with the concerned DDOs. Action taken in the matter may please be apprised to audit.

(1.3):- Improper maintenance of broadsheet of long term advances.
(Audit Memo No.1 dated :6th January, 2012)

Para 4.30.5 of Civil Accounts Manual envisages that a register and broadsheet of advances for House Building/Motor Car and interest thereon should be maintained by PAO (Form CAM30) for watching the recoveries of such advances. All the recoveries effected from the establishment bills should be noted based on the schedule of recoveries in respective pages of the broad sheet which should be totaled every month and agreed with ledger figures in the compilation section. Any discrepancy between the two sets of figures should be noted and analyzed on separate pages set apart at the end of register to watch that they are eventually resolved and reconciled. This monthly verification indicating progressive differences and their reconciliation shall be submitted to the PAO every month by 20th of the succeeding month. The Para 10.7.1 of CAM also stipulates that the payments and recoveries noted in CAM-30 shall be reconciled monthly with the figures compiled in the monthly accounts and discrepancies, if any, shall be rectified. During test check of broadsheet of long term advances of HBA, MCA of the PAO, the audit has observed that the above codal procedure is not being followed in the PAO and thus the maintenance of Broadsheet of long term advances is incomplete/improper. In order to ensure accuracy in maintenance of such records, action to complete the HBA/MCA etc. register/broadsheet as per codal provision may be taken at the level of PAO on priority basis and compliance made by PAO may please be shown to next audit.

39) Para-3s
Para-(2):- Non-Deduction of 2% TDS as per DVAT Act & Rules.

(Audit Memo No.9 dated: 23rd January, 2012 & audit memo no.15 dated 27/01/2012)

Kind attention of the PAO is invited to the Department of Trade & Taxes letter No. Spl.Zone/2008/187 dated 27/04/2009 regarding deductions of TDS on payments made against execution of works contractor. As per provisions of section of 36A of DVAT Act, 2004 & Rule 59 of DVAT Rule 2005, any person, who is responsible for making payment exceeding Rs.20,000/- for execution of a works contract shall deduct TDS at the rate of 2%. The TDS so deducted has to be deposited in the Government Treasury before the expiry of 15 days following the month in which tax was deducted. The Department of Trade & Taxes in its aforesaid letter clarified that the Government Departments and Undertakings giving AMC of computer, sanitation and other maintenance work covered under the definition of works contract, if there is transfer of material and agreement/contract value is more than Rs.20,000/-. For the purpose the departments are required to obtain TAN number and deduct TDS @ 2% from the bills of contractor.

As per para 4.31.5 of CAM copies of all contracts and agreements for purchase of Rs.50,000/- and above invariably be obtained and examined and the payments regulated in accordance with them. For this purpose a Register in Form CAM - 31 should be opened to record particulars of the contracts or agreements and the payments made against them. The audit vide its record memo no.9 dated 5th January, 2012 has sought the aforesaid register and file containing the copies of contracts and agreements received from various DDOs during the year 2009-10 and 2010-11 for its perusal and return thereafter. However, the PAO has not provided the aforesaid register as well as the file containing the copies of contracts and agreements received by it from various DDOs till date. Accordingly now the audit is presumed that no such register was maintained in the PAO and also the copies of contracts and agreements executed by various DDOs coming under its payments control were not available for the perusal of audit.

During the test check of the contingent bills No.CB-2460 dt.21.10.2010 and CB-2675 dt.28.10.2010 amounting to Rs.11,51,057/- each passed by PAO-VIII during the month of October 2010 for contract of providing sanitation services on area basis during the month of August and Sept'2010 through M/s. Shivalik Housekeeping Services in GTB hospital reveals the following :-

1. The aforesaid bills were passed by the PAO based on the Expenditure sanction accorded by Pr. Secretary (H&FW), Government of NCT of Delhi for contract of providing sanitation services on area basis through M/s. Shivalik Housekeeping Services w.e.f. 01.02.2009 to 31.01.2011. The expenditure sanction accorded for the purpose was Rs.2,85,88,032/-. The deficiencies noted by the audit are given below:-

- (a) Owing to non-availability of copies of documents of contract/agreement entered by GTB Hospital with M/s. Shivalik Housekeeping Services in PAO, the audit is unable to :-
- verify the rates quoted by the sanitation agency for providing of various services in the hospital;
 - verify that as to whether the terms of contract contains the supply of cleaning material by the agency? If yes, why the TDS as envisaged in the DVAT Act and reiterated by the Department of Trade & Taxes in its letter dated 27/04/2009 was not deducted from the respective bills by the DDO?

The audit has conveyed the aforesaid deficiencies to the PAO vide its audit memo no 9 dated 23rd January 2012. Now the PAO has provided a copy of the sanitation contract and on the perusal of the agreement the audit has observed that as per the condition no 5 of the terms and conditions of the contract all the consumables and disposables required for cleaning and housekeeping are to be procured by the contractor i.e. M/S Shivalik Housekeeping Services and that all the consumables and disposables should be eco-friendly.

Accordingly, it is quite clear that the DDO of the GTB hospital is bound to deduct TDS @2% as per DVAT Act and reiterated in the letter No.Spl.Zone/2008/186 dated 27/4/2009 issued by Department of Trade & Taxes, GNCTD. However this has not been complied by the DDO of the GTB hospital. Hence the PAO is requested to write a letter to GTB hospital for compliance of codal provisions of DVAT Act in respect of claims already made in the past and claims now to be made.

Henceforth the PAO-VIII shall call for the copies of all contracts and agreements for purchases of Rs.50,000 & above from all the DDOs under its payment control. Further, before passing the bill the PAO shall ensure that contract claim is correct with reference to such contract rates. Further the PAO shall maintain a register in Form CAM -31 as envisaged under para 4.31.5 so that the same may also be perused by audit. In other cases the PAO shall obtain necessary certificate as prescribed under para 4.31.6 from the competent authority before passing the claim/bills submitted by DDOs under its payment control. Necessary compliance in this regard may please be shown to next audit.

Likewise, the PAO-VIII shall also brought to the notice of all the DDOs under its payment control about the need of deduction of 2% TDS under DVAT Act from the bills/claim relating to maintenance work covered under the definition of works contract and advise them to ensure the compliance of the letter No.Spl.Zone/2008/186 dated 27/4/2009 issued by Department of Trade & Taxes, GNCTD. Further, the DDO, GTB Hospital may also be requested to re-examine the cases of other works including maintenance which are covered under the definition of works contract and enforce/deduct TDS from the bills of contractor wherever due as envisaged under the DVAT Act and reiterated in the letter dated 27/4/2009 *ibid*. Compliance made may please be apprised to audit.

Para-3: Outstanding unencashed cheques.

(Audit Memo No.5 dated :12th January, 2012)

Scrutiny of the Statement No.5 for the period from April, 2010 to March, 2011 in respect of the transactions of GNCT of Delhi and Central Transactions which were booked by PAO-VIII revealed that an amount of Rs.3,72,72,885/- had been shown under the head 8670-102 "Pay & Accounts Offices Cheques". As per Electronic submission of report on outstanding amount under the MH 8670 cheques and bills furnished by PAO-8 to Principal Accounts Office also reveals that there were 5644 cheques amounting to Rs.33,91,01,006/- against total outstanding cheques. However, the details of such outstanding/unencashed cheques were not traceable due to non maintaining of registers (Form CAM-15) by the PAO. Further, the Para 2.6.5 of CAM stipulates that any cheque remaining unencashed for 3 months should be pursued at once. The particulars of such cheques like Cheque no. and date, Voucher no. and date, Drawee's name, to whom cheque delivered etc. should be noted in a separate register. The cheques pending shall be referred to the concerned authority/person etc. for finding out as to whether the cheque has been got encashed and if so, to give the date of encashment with requisite particulars. In cases, where the party/person concerned intimates non-receipt/loss of cheque the PAO shall issue duplicate cheque. In view of non-availability of the details of outstanding cheques, register in form CAM-15 and separate register as required under Para 2.6.5 of CAM, the audit is not in a position to comment upon the monitoring made by PAO as envisaged under Civil Accounts Manual. Hence, there is an urgent need of maintaining such records at PAO level so that the details of unencashed cheques may be find out and requisite action under para 2.6.5 of the CAM be complied with. Necessary compliance to above made by PAO may please be shown to next audit.

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Para 40

Para-4:- Irregularity in calculating increments either on promotion or at the time of allowing annual increments. (Audit Memo No.7 dated :19th January, 2012).

According to GOI, M.F., O.M. No. F. No. 1/1/2008-IC, dated 29/01/09, in the case of calculation of increments under the revised pay structure, paise should be ignored, but any amount of a rupee or more should be rounded off to next multiple of 10.

While going through the service book of the following officials, it has been noticed that benefit of paise have been given while calculating increment either on promotion or at the time of allowing annual increments as per details given against each:-

S. No	Name of the employee	Date of discrepancy in Basic Pay noticed and period of excess drawl of pay	Pay granted after increment/ promotion	Pay admissible after increment/ promotion	Excess amount paid	Total overpayment made
1.	Sh.A.K.Paswan, UDC	25.7.2008 (Grant of increment on promotion to the post of UDC and fixation of pay) to 30.06.2009	Rs.10,150/-	Rs.10,140/-	Rs.184/-	Rs.711/-
		01.07.2009 to 30.06.2010	Rs.10,460/-	Rs.10,450/-	Rs.198/-	
		01.07.2010 to 30.06.2011	Rs.10,780/-	Rs.10,770/-	Rs.216/-	
		01.07.2011 to 31.01.2012	Rs.11,110/-	Rs.11,100/-	Rs.133/-	
2.	Sh.Praveen Kumar, UDC	01.07.2007 (Grant of Annual Increment) to 30.06.2008	Rs.8,940/-	Rs.8,930/-	Rs.132/-	Rs.853/-
		01.07.2008 to 30.06.2009	Rs.9,210/-	Rs.9,200/-	Rs.174/-	
		01.07.2009 to 30.06.2010	Rs.9,490/-	Rs.9,480/-	Rs.198/-	
		01.07.2010 to 30.12.2010	Rs.9,780/-	Rs.9,770/-	Rs.216/-	
		21.12.2010 (Grant of increment on promotion to the post of UDC and fixation of pay) to 30.06.2011	Rs.10,580/-	Rs.10,570/-		
		01.07.2011 to 31.01.2012	Rs.10,900/-	Rs.10,890/-	Rs.133/-	
3.	Sh.Praveen Kumar, Peon	01.07.2008 to 30.06.2009	Rs.8,610/-	Rs.8,600/-	Rs.174/-	Rs.721/-
		01.07.2009 to 30.06.2010	Rs.8,870/-	Rs.8,860/-	Rs.198/-	
		01.12.2009 (Grant of increment on grant of MACP and fixation of pay) to 30.06.2010	Rs.9,240/-	Rs.9,230/-		
		01.07.2010 to 30.06.2011	Rs.9,520/-	Rs.9,510/-	Rs.216/-	
		01.07.2011 to 31.01.2012	Rs.9,800/-	Rs.9,790/-	Rs.133/-	
		Total				

The aforesaid overpayment amounting to Rs.2,285/- may please be recovered immediately from the respective employees by regulating their pay as stated ibid after due verification of facts and figures at the level of PAO-VIII and Audit Memo No.7 dt. 19/01/12 issued to the PAO for compliance.

The PAO vide its reply dated 27/01/2012 has intimated that the recovery from the above mentioned officials on a/c of increments will be made from the salary bills of February 2012 and their pay will be regularized accordingly.

The PAO is, therefore advised that the compliance of the recovery effected from the salary bills of February 2012 may be informed to the Directorate of Audit, GNCT of Delhi. Similar cases if any, may also be reviewed at the level of HOS and compliance of the same may be shown to audit.

Para-5: Income Tax
(Audit memo 10 dated: 23/01/2012)

On the scrutiny of the income tax file for the financial year 2009-10 & 2010-11 following irregularities have been noticed:-

1. Sh A K Aggarwal, AAO has taken rebate under 80CCF on furnishing of infrastructure bonds in the name of his wife. As per Section 80 CCF of the IT Act, 1961 an amount not exceeding Rs.20,000/- per annum paid or deposited during the financial year 2010-11, as subscription to long term infrastructure bonds as notified by the Central Government shall be deducted in computing the taxable income of an individual or a HUF. The Notification No.48/2010 dated 9.9.2010 issued by the Central Government under section 80 CCF envisage that it shall be mandatory for the subscribers to furnish their PAN to the issuer. Investment in infrastructure bond of Rs.20,000/- in the name of spouse will not be available for deduction under section 80 CCF of the IT Act while computing the total income because section 80 CCF provides deduction for subscription to notified long term infrastructure bonds only if the amount is paid or deposited by the assessee during the financial year 2010-11 and not for procuring such bonds in the name of dependent of the assessee i.e. spouse or any child. That means section 80 CCF does not provide deduction if the investment is made in the name of the spouse or child as this section is not similar to section 80 C which provides for deduction even if the amount is paid or deposited by the assessee towards life insurance premium for spouse or any child of such assessee during the previous year. Hence, the deduction allowed under section 80 CCF amounting to Rs.2050/- (including cess) to Shri A. K. Aggarwal, AAO is required to be taken back and deposited into Government Account immediately.
2. It has also been noticed that rebate have been given to the officials on account of HRA on furnishing of rent receipt without the inclusion of DA in salary resulting in less deduction of income tax from the following officials:-

Recovery of income tax including cess

S. No.	Name of the Officials	Year		Reason
		2009-10	2010-	
1.	Sh.A.K.Aggarwal, AAO	--	2,050/-	Deduction not admissible under 80CCF since the infrastructure bonds purchased by him was in the name of his wife
2.	Sh.R.K.Sharma,UDC	695	--	Rebate on HRA wrong, DA not included in Salary
3.	Sh. Hari Ram,UDC	---	1,724/-	Rebate on HRA wrong, DA not included in Salary
4.	Sh. S.C.Arora,UDC	2,160/-	--	Rebate on HRA wrong, DA not included in Salary
	Total	2,855/-	3,784/-	6,639/-

Short recovery of income tax amount to Rs.6,639/- may please be recovered immediately from the respective person after due verification of facts and figures at the level of PAO and Audit Memo No.10 dt.23/01/12 issued to the PAO for compliance.

The PAO vide its reply dated 25/01/2012 has informed the audit that as all the officials mentioned at sl. No.1,3 & 4 have got transferred, therefore letter have been sent to the officials present departments for making compliance of the recovery as pointed out by the audit. The PAO also stated that the official mentioned at sl.no.2 who is working in diverted capacity in election office has also been informed regarding the income tax recovery and the compliance of the same will be intimated to the Directorate of Audit, GNCT of Delhi.

Further it has also been found that the following officials have not submitted their saving certificates for getting rebate in income tax:-

1. Sh. A.K. Paswan, UDC - LIC-Rs. 17801/-, P.L.I. Rs. 4260/- (2009-10)
2. Sh. Praveen Kr. Gupta, UDC - Bonds-Rs. 15000/- (2010-11)

The officials may be asked to submit their saving certificates in the absence of which their income tax may be recalculated by the office and in future form-16 should be issued only when the officials submit their saving certificates.

The PAO is, therefore advised that the in future, proper maintenance/monitoring and deduction of income tax may be done and necessary compliance of the recoveries made from the officials as mentioned above be informed to audit. Similar cases if any may also be reviewed at the level of HOO/DDO and compliance of the same may be shown to the audit.

Para-6:- Non-maintenance of Register of Permanent Advance and also non-obtaining of acknowledgements from the officers holding permanent advance.
(Audit Memo No.11 dated : 24th January, 2012)

As per para 10.12.2 the PAO shall keep a note of each item of permanent advance given to various authorities in the "Register of Permanent Advances" (Form CAM-61). If the amount of an advance is increased or reduced during the course of a year, the amount in the column for the current year should be altered in red ink as soon as payment of the increased advance is made or credit representing difference due to reduction is received from the officer concerned. The amount of the advance outstanding as on 31st of March each year should be entered in the money column of the subsequent year.

The para 10.12.4 of CAM stipulates that an acknowledgement from the officers holding permanent advance shall be obtained as on 31st March in the month of April and the aggregate of the outstanding should be worked out from the Register of Permanent Advances and tallied with the ledger balance.

In this connection the audit vide its record memo No.4 and 5 dated 4th January, 2012 sought the relevant register and the acknowledgement obtained from the DDOs falling under PAO-VIII on 31st March, 2011. However, the same have not been produced before the audit so far in view of non-maintaining of such register and also not obtaining the requisite acknowledgment from the DDOs by PAO-VIII. In view of non-maintenance of aforesaid records in PAO the audit is unable to know the total amount of outstanding permanent advances to various authorities in the books of PAO-VIII as on 31st March, 2011 and also its reconciliation with the records (i.e. in the shape of acknowledgements) of various authorities under its payment control.

In view of above, the PAO is advised to comply the provisions of para 10.12.1 to 10.12.4(CAM) immediately and compliance made may please be shown to next audit.

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[Signature]

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Page 43
Page 30/30
43/C
38/C
39/C
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Para-7: -Improper designing of form CAM-49 in GPF module and non-observance of para 6.9.2 of CAM.
(Audit Memo No.12 dated : 24th January, 2012)

The Para 6.9.2 of CAM stipulates that Statement of Subscriber's Annual Accounts should be prepared in Form CAM-49 and dispatched to the subscribers not later than 31st July each year. The Accounts statements should be sent to the respective heads of offices, who should be called upon to send a certificate that all the accounts statements sent to them have been received and delivered to the subscribers. A strict watch should also be kept over the receipt of acknowledgements of balances by the subscribers. During the scrutiny of GPF Statement Report for the month of November, 2011 and a sample GPF Statements reveals the following:-

1. Out of 5500 GPF subscribers falling under PAO-VIII, it is able to issue only 3,576 Annual GPF Statement for the year 2010-11 as on 1.12.2011. Thus there is a shortfall of 35% in the issuance of Annual GPF Statement by the PAO-VIII and accordingly the PAO is unable to adhere the due date prescribed in the CAM for dispatch of Annual Statement of Provident Fund Account. The Audit is of the view that a proper monitoring in the issuance of Annual GPF Statement be carried out at the level of PAO to attain 100% dispatch of statements to the subscribers not later than 31st July of each year.
 2. The reasons stated by PAO-8 for non finalization of Annual Statement of Provident Fund Account of 1924 subscribers were:-
 - (a) 260 for want of Opening Balance.
 - (b) 625 due to non availability of 12 months entries.
 - (c) 99 due to 12 months entries done (the audit is unable to understand the reason stated by PAO).
 - (d) 940 due to misc. reasons.
- The PAO is advised to inter act with the concerned DDOs of 1924 subscribers on whose provident fund accounts are pending for finalization and to sort out the issue on priority basis. Compliances made by PAO may please be apprised to Directorate of Audit, GNCTD.
3. Since the maintenance of provident fund accounts are system based and also in view of the fact that the PAO is not maintaining the requisite register/records as prescribed in Chapter 6 of CAM, the audit is unable to carry out the annual review of provident fund accounts as prescribed under Para 6.9.4 of CAM.
 4. The audit has also gone through the Statements of Subscribers Annual Accounts prepared by PAO-VIII through its system and noted that the same is not in the prescribed format i.e. Form CAM-49 and thus the PAO is unable to keep a watch over the receipt of acknowledgements of balances by the subscribers as envisaged under para 6.9.2 of CAM. Therefore, the PAO is advised to take up the matter of designing of Statement of Subscriber's Annual Accounts as per Form CAM-49 in the system/module, with its HQ so as to comply the codal provisions

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Para-8:-Non-release of withheld amount of Gratuity.
(Audit Memo No.13 dated :24th January, 2012)

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 the 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 Last Pay certificate has not been received, the withheld amount of gratuity shall automatically become payable on the expiry of the six months after retirement. The GOI instructions also states that the Head of Office (or the office issuing the pension and gratuity payment orders) shall indicate in the orders granting a provisional gratuity (or the 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 instructions for the recovery of a specified sum or sums from the withheld amount are issued with aforesaid period.

During the scrutiny of record pertaining to DCRG of PAO-VIII, it has been found that there are 10 cases in the year 2009-11, in which the withheld amount of gratuity @ Rs.1000/-i.e. Rs. 10000/- and about 15 cases (as per the information given by the PAO) are there where the amount has been withheld from gratuity amounting to Rs.531858/- on account of government accommodation [Annexure A] and the same have not been released so far. Withheld amounts pertaining to previous years pending with the PAO are also to be scrutinized/cleared within the time frame. PAO should take up the matter with the concerned departments, and ascertain the status of such withheld gratuity so that the undisputed withheld amount of gratuity could be released.

Settled and
Taken R/L
IAO-XXXX

Sudheesh N.G.
Sudheesh N.G.]
Inspecting Audit Officer
Audit Party No.VI

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Annexure-A

(i)

Sl.No.	Name & Designation of the retiree	Withheld of amount of gratuity	Date of withheld amount
1.	Sh.Nawab Singh	43735/-	03/02/11
2.	Sh.Natha Singh	55292/-	30/05/11
3.	Sh.Brij Lal	66797/-	31/05/11
4.	Late Sh. chander Mohan	36105/-	22/07/11
5.	Mrs. Arun Prabha Malik	48385/-	14/01/11
6.	Sh.Kewal Singh Guleria	42413/-	16/11/11
7.	Sh.Rajendra Pd.Bhatt	60025/-	10/01/12
8.	Sh.Prabhu Dayal	67082/-	30/12/11
9.	Smt. Usha Tiwari	5000/-	07/01/10
10.	Sh. N.V.S Sodha	5000/-	09/04/10
11.	Sh. Y.K.Jha	31698/-	03/06/10
12.	Ms Chanderwati	18026/-	18/01/11
13.	Sh. Vijay Kumar	16385/-	10/01/11
14.	Sh. Gopal singh	30983/-	13/01/11
15.	Late. Sh. Dinesh Kumar	4691/-	15/12/11
	Total	531858/-	

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(ii)

Sl.No	Name & Designation	Withheld of Amount	Date of withheld
1.	Sh. Mor singh	1000/-	31/05/09
2.	Sh. Anand Nigam	1000/-	30/07/09
3.	Sh. Hargyan singh	1000/-	04/09/09
4.	Smt. Vinod Bala Dua	1000/-	15/09/09
5.	Sh. Murli Mohan Sharma	1000/-	16/09/09
6.	Lt.Sh.Raj Kumar	1000/-	28/10/09
7.	Smt. Urmila Sharma	1000/-	04/12/09
8.	Sh. Chander Singh	1000/-	11/12/09
9.	Sh. Gian Chand	1000/-	21/12/09
10.	Smt. Asha Jain	1000/-	24/12/09
	Total	10000/-	

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PART-III
(Test Audit Note)

Tan-1:- Suggestion for improvement of the system operated in PAO.
(Audit Memo No.2 dated :10th January, 2012)

Analysis of the system through data entry screens of the PAO-8 at the level of dealing hand reveals that there is no provision in the system for categorization of nomenclature of various bills submitted by various DDOs and also to record such bills with sanction no. and date. If such mechanism is introduced in the system, the PAO can ensure that same sanctions are not used a second time. Further, it is convenient if a provision in the software is made for the pairing off of the AC bills with the DCC bills with the intention that the receipt of DCC bills and previous AC bills pending adjustment are being monitored in the system at the time of approving the subsequent AC bill. The PAO may please take up the suggestion of the audit with its HQ so that the AC bills are monitored in the system itself on one side and non usage of same sanction a second time by a DDO on the other.

Tan-2: - Non-functioning of PAO due to major Power Failure.
(Audit Memo No.8 dated: 20th January, 2012)

Audit during its audit period was unable to continue its audit work of the concerned PAO w.e.f 16/01/12 to 18/01/12 due to major power failure. No power backup facility was provided to the PAO by PWD (Electrical), GTB complex. At present all the work of the PAO's are system based. & due to this major power failure all the work of the PAO as well as audit has been held up. Moreover the rooms/office of the PAO are situated in such position that one cannot work manually also due to darkness in view of non availability proper ventilation. Therefore, it is advised that the PAO in consultation with the Pr. Accounts Office (H.Q) may convey/highlight its problem to the competent authority of GTB complex under which the maintenance of PAO is done for providing of power back up facility from PWD (Electrical), GTB complex so that such kind of problem may not occur in future.

Tan-3: Deficiencies in the Valuable Register.
(Audit Memo No.6 dated :19th January, 2012)

As per Para 1.11 of Civil Accounts Manual, bank Draft/cheques received by the PAO should be entered in the Register of Valuables (Form CAM-16) immediately on receipt and it should be sent to Bank for credit to Government account. The register should be closed every fortnight and bank drafts/Cheques for which the corresponding credits in the bank scrolls are not forthcoming should be investigated. Test check of the records of valuable Register/Bank scroll, the following deficiencies have been noticed by the audit :-

1. The details of receipt of draft/cheques have not been entered in the valuable register resulting in delay in sending of such cheques/drafts to Bank for credit on Government exchequer could not be worked out by audit.
2. The valuable register has not been closed every fortnight as emphasized in Para 1.11 of CAM.

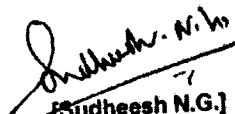
For monitoring of receipts of such valuables and its deposit into Government Account at PAO level there is an urgent need of maintenance of valuable register as envisaged in Para 1.11 of CAM. Henceforth, the PAO is advised to follow the codal provisions strictly and compliance made may please be shown to next audit.

Ann-4:- Service Book
(Audit memo-14 dated:- 24/01/2012)

On going through the service book of officers/officials the audit has noticed the following discrepancies:-

1. Nomination forms regarding DCRG, family details etc. duly signed by the H.O.O not attached in the service books of the following officials:
 1. Sh. Malkhan Giri(UDC)
 2. Sh. Mukesh Kumar (UDC)
 3. Ms. Manju Mishra (UDC)
 4. Sh. Praveen Kumar (Peon)
2. Photograph not attested by the H.O.O and latest photograph to be pasted:-
 1. Sh. Praveen Kumar Gupta (UDC)
 2. Sh. Ravi Kant Sharma(UDC)
 3. Sh. Praveen Kumar (UDC)
 4. Sh. Rajesh Borwar(UDC)
3. Cutting/overwriting not attested:-
 1. Sh. Malkhan Giri (UDC)
 2. Ms. Meena Kumari(UDC)
 3. Sh. Praveen Kumar Gupta(UDC)
 4. Sh. Ravi Kant Sharma(UDC)
4. No full LTC detail i.e. availing with family or alone with period of leave
 1. Sh. Praveen Kumar(Peon)
5. Finger Impression/Personel Marks of Identification/First page of the Service book not attested.
 1. Sh. R.k.Gautam(UDC)
 2. Ms. Manju Mishra(UDC)
 3. Sh. Virender Kumar Sharma(UDC)
 4. Sh. Rajesh Borwar(UDC) First page of S.B. not attested
6. Service verification: - As per service rule 32(1) of CCS pension rule certificate should be issued to officers/officials who have completed 25 years of service or left with 5 year of service before retirement in consultation with the concerned PAO. Therefore, the service of officials who have completed 25 years of service may be got done in consultation with the concerned PAO.

Recasting/Reattestation of service book may also be done after every five years. Similar cases in r/o other officials may also be seen & service books be maintained accordingly. Necessary compliance of removing the above mentioned discrepancy may be shown to next audit.


[Sudheesh N.G.]
Inspecting Audit Officer
Audit Party No.VI

32/c
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PART I
CURRENT AUDIT REPORT
(For the period 2011 to 2017)

PARA NO.1.1 (Refer Audit Memo No.7 Dated: 23/10/2017)

Sub: Information regarding outstanding amount of A.C. Bills.

The information regarding outstanding amount of A.C. Bills. Has not been provided by PAO-8 as per performa given in Record Memo no.1 dated 16/10/17. Further, the information/ figures as per Para no 1(2009-11) and the figures provided now by PAO differ a lot. The details of the same are given below:-

1. GTB Hospital

Year	Outstanding amount of A.C. bills as per para 1(2009-11) (Rs.)	Details of amount of outstanding A.C. bills given now. (Rs.)	Amount of A.C. bills settled/ variation as per information provided. (Rs.)
2003-04	3117213	3117213	3117213
2004-05	8831876	3227888	5603988
2005-06	7258588	4840626	2417962
2006-08	7739979	0	7739979
2007-08	0	638346	638346
2008-09	6680761	2640588	4040173
2009-10	112272324	2646259	109626065
2010-11	37641283	3617464	34023819
2011-12	1280387	119376	1161011
Total	184822411	17730547	

Settled and taken A/c by PAO

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 28/c

In view of the above, it is require to be intimated whether full amount in respect of AC Bills for the year 2003-04 has been settled as no figure for 2003-04 has been shown in the information provided now. The details of settled Bills amount may please be provided. Similarly, as per Para 1(2009-11), outstanding amount of A.C Bills for 2007-08 is NIL whereas now an amount of Rs. 638346/- has been shown as outstanding. As such, it may please be clarified which of the above two figures is correct. If the outstanding amount of A.C Bills shown now is Rs. 638346/-. How it was shown NIL earlier. The outstanding amount is respect of AC Bills for 2009-10 has been shown as Rs. 2646259 which was Rs.112272324 as per Para 1(2009-11). Whether A.C Bills for the balance amount of Rs. 109626065/- for the year of 2009-10 has been settled. If so, details of the same may please be provided.

It is requested that correctness of figures my please be ensured.

2. DC (NE)

Financial Year	Amount of AC Bills outstanding as per Para 1(2009-11) (Rs.)	Amount outstanding as per figures provide now (Rs.)	Remarks
2004-05	3200000	-	Amount of outstanding A.C. Bills has been settled fully is require to be intimated to Audit with detail.
2206-07	4129879	-	Amount of outstanding A.C. Bills has been settled fully is require to be intimated to Audit with detail

Settled & Taken
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3. ITI, NAND NAGRI

2011-12	0	301171	As per Para 1(2009-11) there was no outstanding amount in r/o A.C Bills. How it has been shown outstanding now.
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43/c 87/c

4. EDN. Deptt.

2007-08	9108868	0	Amount of outstanding A.C. Bills has been settled fully is require to be intimated to Audit with detail
2008-09	3611319	0	Amount of outstanding A.C. Bills has been settled fully is require to be intimated to Audit with detail
2009-10	18810087	0	Amount of outstanding A.C. Bills has been settled fully is require to be intimated to Audit with detail
2010-11	80006429	0	Amount of outstanding A.C. Bills has been settled fully is require to be intimated to Audit with detail
2011-12	172086785	0	Amount of outstanding A.C. Bills has been settled fully is require to be intimated to Audit with detail

Settled on
Taxon 4/2/2011
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T.A.O.

5. ICDS

2011-12	0	196000	As per Para 1(2009-11) there was no outstanding amount in r/o A.C Bills. How it has been shown outstanding now ?
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In view of above, correct amount may be worked out for settlement of huge amount of outstanding AC Bills and reported to the next audit.

29/10/17
25/10/17
26/10/17

1.2
Para No. 1.2 (Audit Memo No.21 Dated: 31/10/2017)

Sub: -- **Improper maintenance of broadsheet of long term advances**

Para No.4.30.5 of CAM envisages that a register & broadsheet of advances for House Building / Motor Car & interest there on should be maintained by PAO in Form – CAM 30 for watching the recoveries of such advances. All the recoveries effected from the establishment bills should be noted in respective pages of the Broadsheet, (Based upon the schedule of recoveries). The recoveries should be totalled month wise & agreed with the figures of Ledger with the compilation section.

Any discrepancy between the two sets of the figures should be noted and analyzed on separate pages set apart at the end of register, to watch that they are eventually resolved and reconciled. This monthly verification indicating progressive differences and their reconciliation shall be submitted to PAO every month by 20th of the second succeeding month.

Para No. 10.7.1 of CAM stipulates that the payment & recoveries noted in CAM -30 shall be reconciled monthly with the figures compiled in Monthly Accounts & discrepancies, if any, shall be rectified. However During test check of Broad Sheet of Long Term Advances of HBA/MCA of the PAO – VIII, the audit has observed that the above stipulated procedure is not being followed and thus the maintenance of Broadsheet of Long Term Advances is incomplete and improper.

Detail in respect of few cases is given below:-

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REGISTER AND BROADSHEET OF ADVANCE-COMPUTER ADVANCE

1. Sh. Narender Kumar Shrivastava, TGT,GBSSS, Sonia Vihar:- He was given computer advance but the particulars like nature of advance i.e. HBA or MCA , number of sanction order with date , sanctioned amount ,rate of interest / monthly rate of recovery have not been filled in the columns of the register for the year 2014-15 , 2015-16 & 2016-17 .
2. Deepak Kumar, CI, ITI Nand Nagri :- Name of Sh. Deepak Kumar appears at serial no 1 but all the columns in Broadsheet Register for the year 2014-15 have been left blank
3. Sunil Kumar Satrawal, CMO- Name of Department has not mentioned as per transfer advice from PAO-24, outstanding balance as per entry in column No 2 of the register is Rs. 27000/- + Interest on dated 23-12-14. There is a further entry in the broadsheet register that principal amount is Rs. 80000/- and interest amount without rebate is Rs. 36073/-. The difference in interest amount may please be clarified.



32/12/2012
28/12/2012
29/12/2012

REGISTER AND BROADSHEET OF ADVANCE-HBA

4. Ghulati Lal Meena, DC(NE) :-Nature of advance, amount of advance , sanction order number and date, sanctioned amount, rate of interest, monthly rate of recovery have not been mention in Broadsheet of HBA for the period 2011-12. No dues certificate has been issued, but Number and date of certificate has been left blank in the entry made in the register.
5. Gajender Singh: -Name of Department is not mentioned in the broadsheet register. All the columns have been left blank. Detail regarding the Nature of advance, amount of advance , sanction order number and date, sanctioned amount, rate of interest, monthly rate of recovery has not been given in Broadsheet of HBA for the period 2011-12
6. Diwan Singh, O.T Attendant, GTBH:- Detail regarding the nature of advance, amount of advance , sanction order number and date, sanctioned amount, rate of interest, monthly rate of recovery has not been given in Broadsheet of HBA for the period 2011-12.
7. Joseph A.I, Accountant Officer: - Name of Department has not been mentioned, details of transfer advice i.e. outstanding amount etc. have not been shown in the Broadsheet for the year 2011-12.
8. Jagbeer Singh, Technical Supervisor, O.T.:- Name of Department not mentioned. Detail regarding nature of Advance, sanction amount, rate of interest and monthly rate of recovery has not given in the broadsheet register.
9. Smt jayamma Gopi, Nursing Sister:- Detail regarding the nature of advance, amount of advance , sanction order number and date, sanctioned amount, rate of interest, monthly rate of recovery has not been mentioned in Broadsheet of HBA for the period 2011-12. The entry has been made vide which NOC has been issued. But number and date of NOC has not been given. The entry is signed by dealing assistant but not signed by AAO/PAO.

S. H. R. - JAO

REGISTER AND BROADSHEET OF ADVANCE- MCA

In the register of Broadsheet for MCA for the year 2013-14 to 2016-17, the following discrepancies have been found:-

10. In respect of Jogender Singh, TGT, particulars like name of department, nature of advance, number of sanction orders with date, sanction amount, rate of interest/ monthly date of recovery has not been mentioned.


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27/10/24/c

11. In respect of Kailash Chander Arora, Head Clerk, particulars like name of department, nature of advance, no of sanction orders with date, sanctioned amount, rate of interest/ monthly date of recovery have not been mentioned and monthly columns related to recovery for the year 2013-14 are blank. However, NOC has been issued on 6-11-2013.

12. In respect of Sh. Anil Kumar Yadav, CMO, GTBH, Ajay Kumar, Pharmacist, Ashok Kumar, SA, Sh. Gurudatt Sharma, SBV No.1 New Seelampur, Sh. Harinder Singh Baisla, PGT Hindi GBSSS Sonia Vihar, Sh. Madan Mohan, Daak room assistant, GTBH, Sh. Mange Ram, TGT GBSSS Nand Nagri, Sh. P.P. Singh, Sr. Adminsitrator, GTBH, Sh. Pushkar Singh, PGT, Sh. Vinod Kumar, PGT Hindi, GBSSS Sonia Vihar etc, the entries in Broad Sheet register for the year 2013-14 to 2016-17 have either not been made or same are incomplete as stated above i.e. name of Department, detail regarding transfer advice, details of sanction, rate of interest, monthly rate of recovery, NOC number and date etc. has not been mentioned and no entry has been made against months columns in the broadsheet register.

Hence, in view of above, proper maintenance of Broad sheet Register for Long Term Advance are not found to watch the recovery.

PAO is requested to look into the matter in order to ensure accuracy in maintenance of HBA /MCA etc. register / broadsheet as per codal provision so that recoveries may be effectively watched.

PARA No. 14 (Audit Memo No.17 Dated: 30/10/2017)

Sub:- Non-verification of challan NO. 4 dated 30/01/2015 for Rs. 25/- .

The challans in respect of PAO-8 through which amount on different dates was remitted to Bank were sent to PAO- XXIV for verification. However, out of 10 challans, the challan No.4 dated 30.1.2015 for Rs. 25/- has not been verified by PAO-24 it is requested that reason for the same may please be clarified and status of the challan be intimated to audit.



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26/10 23/10

PARA NO. 2 Sub: - Outstanding Unencashed Cheques.

(Refer Audit Memo No.19 Dated: 30/10/2017)

As per Para 2.7.4 of CAM, any cheque remaining standing for more than 3 months, should be pursued at once. The particulars of such cheques like cheque number & date, voucher number & date, Drawee's name and to whom delivered etc. should be noted in separate register.

The Cheques pending shall be referred to the concerned authority/ person etc for finding out whether the cheque has been got encashed & if so, they shall be asked to furnish the date of encashment along with others requisite particulars.

In case where the party/ person concerned intimates known receipt/loss of cheque, the PAO shall issue duplicate cheque after following the procedure laid down in Para 2.4.

In case efforts of the PAO to trace the cheque after one year has failed, it shall be reported to Pr. CCA/ CCA/CA with full facts and the amount shall be written back in the accounts.

settled & paid ahead

As per Para 2.7.5 of CAM, the "Accounts Officer's cheque register" (Form CAM-15) will be maintained personally by the PAO himself, showing the total daily issue and encashment of cheque and the balance of unpaid cheques at the end of each month. This should be compared with the total of the cheques outstanding as per the list of Outstanding Cheques and the balance at the end of each month independently tallied with the amount outstanding under the Suspense Head "PAO-Cheques".

In view of non availability of details of outstanding cheques, Register in CAM 15 and separate register as required as per Para 2.7.4 of CAM, it is observed that proper monitoring of Outstanding cheques is urgently required, since 9799 Cheques for an amount of Rs. 964966595/- were outstanding. Hence, mechanism as per provisions of CAM should be evolved/ followed to clear the huge outstanding cheques. PAO-8 may please look into the matter, as also observed during last audit. The compliance of the above may please be reported to the next audit.



PARA NO. 3 Discrepancies in Form -16 and recovery for an amount of Rs. 3440/- on account of Income Tax for the Financial Year 2014-15

(Ref: Audit Memo No.10 Dated: 23/10/2017, Audit Memo No. 13 Dated: 25/10/2017, Audit Memo No. 15 Dated: 25/10/2017 ,Audit Memo No. 30 Dated: 6/11/2017)

During the course of audit, test check of Form 16/Income Tax calculation for the F.Y 2014-15 revealed the following:-

1. LIC receipt dated 08/01/14 for and amount of Rs. 12010/- in respect of Shri Prem Pal, UDC pertains to the financial year 2013-14 but the rebate on the same has been allowed in the F.Y. 2014-15 which is incorrect. In addition to this, while giving rebate on tuition fee, amount of fee receipts including science fee, Tpt. Fee, examination fee etc. has been included whereas rebate is admissible only for tuition fee. As such, tuition fee amount comes to Rs. 41580/- instead if Rs. 63385/- , as shown in Form-16.

In view of above, the calculation of Income Tax in R/o Shri. Prem Pal, UDC works out as under:-

	(Rs.)
Gross Total Income	409513
Less GPF	84000
Less UTEGIS	360
Less LIC	5935
Less T/Fee	41580
Total	277638
Less DGHS	1500
Total Income	276138
Tax on total Income (276138-250000)	2613
Less	2000
Income Tax	613
Edu. Cess	79
Total Income Tax Payable	692

It is requested that an amount of Rs. 692/- may please be recovered and the same may please be deposited in Govt. account after recalculating the Income Tax as per rules.

2. It has also been found that total amount of LIC Premium in r/o Smt. Bala Devi, UDC has been shown as Rs. 88501/- for Financial Year 2014-15, whereas LIC premium amounting Rs. 59656/- only pertains to the current Financial Year and receipt dated 21/02/2014 (for the month of 01/2014) for Rs. 13320 and receipts for Rs. 46008/- for the month of 11/13 do not pertain to the Financial Year 2014-15. As such, reason for the same may be explained and to audit calculation of income tax may be reviewed.
3. Documentary proofs of rented property are required to be submitted by Shri. Rajesh Boriwar,UDC for scrutiny as not found attached with Form 16. PLI receipts are not

28/10
24/10 21/c

3. Documentary proofs of rented property are required to be submitted by Shri. Rajesh Boriwar, UDC for scrutiny as not found attached with Form 16. PLI receipts are not legible, the same are also required for ascertaining of PLI amount/ Income Tax calculation.
4. Income Tax calculation sheets in r/o Shri. Prem Pal, UDC, Shri. Rajesh Boriwar, UDC, Shri R.K. Gautam, UDC, Smt. Meena Kumari Singh, UDC, Shri Surender Kumar, UDC, Shrei Pradeep Kr., AAO, Smt. Manju Mishra, UDC and office copies of Form 16 in R/o Shri. Parveen Kumar, AAO, Shri Lalit Kr, UDC, not found signed by DDO.

Financial year-2011-12

(Audit Memo No. 13 Dated: 25/10/2017)

Sub: - Irregularities in Income Tax and recovery of Rs.2458 (Rs.794+1560+104) on account of Income Tax for the Financial Year 2011-12 and recalculation of Income Tax in respect of Some officials due to discrepancies found in test check.

During the scrutiny of Form-16/ Income Tax calculations for the Financial Year 2011-12, it has been found that:-

1. Shri. Rajesh Boriwar, Junior Accountant :- LIC receipts dated 15/01/2011 for Rs. 2637 and Rs. 3777 in r/o Shri. Rajesh Boriwar, Junior Accountant do not pertain to the Financial Year 2011-12. The official has given in writing on LIC receipt (which pertain to the previous Financial Year) on 15/02/2012 that he will submit the copies of LIC receipts at the earliest. However, the same are not available with Form-16. As such, giving rebate on account of LIC Premium without submission of requisite receipts by Shri Rajesh Boriwar, Junior Accountant is irregular. As Such, calculation of Income Tax should have been as under in the absence of payment of LIC premium as stated above:-

	(Rs.)
Gross Income	259726
Less GPF	23980
Less UTEGIS	360
Less PLI	6180
Total	<u>229206</u>
DGEHS	1500
Total Income	<u>227710</u>
Tax Payable	4914 (including Edu. Cess Rs. 143)
Less Income tax deducted	4120
Income Tax to be paid	<u>794</u>

In view of above recovery amount of Rs. 794/- on account of Income tax may please be made after verifying the facts and figures as given above under intimation to audit.



23/12/2012 gsc/c

In addition to above, rent receipts have been furnished by the official concerned only for two months i.e. for 07/11 and 2/12 whereas receipts for full year were required to be submitted. Further, ownership proof of rented property has also not been submitted. The rent receipts along with ownership proof of rented property may be obtained from the official concerned and in the absence of same, Income Tax may further be calculated as per rules and recovery be made, if found due.

2. Sh. Vinay Kumar Tyagi, Junior Accountant:- It has been found that Sh. Vinay Kumar Tyagi, Junior Accountant has been allowed rebate for an amount of Rs.15153/- on account of HRA although no rent receipt and ownership proof of rented property has been furnished by him which is irregular. It is not understood how he has been given rebate just on the application/information that he is paying rent and no documents has been submitted by him. The same is required to be explained to Audit.

The calculation of Income Tax, in view of above is worked out as under:-

	(Rs.)
Gross Salary	Rs. 306880
Less	9600
Gross Total income	<u>297280</u>
Less GPF Rs.120000	
Less UTEGIS Rs.360	100000
Total	<u>197280</u>
Less DGEHS	1500
Total Income	<u>195780</u>
Tax on Total Income (195780-180000)	1625 (including Edu. Cess Rs. 47)
Less Income Tax Paid	65
Income Tax to be paid	<u>1560</u>

Settled
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3. Sh. S.P Singh, Senior Accountant :- Rebate on account of LIC premium has been allowed for Rs. 48591/- (including premium of Rs. 9964/-, deposited on 10/10/2011 in respect of Policy no.120439075 which was due for 08/2011). But premium of Rs. 9964/- in respect of policy no. 120439075, deposited on 10/10/2011 for the month of 8/2011 has again been added with the total premium amount of Rs. 38627/-. As such, rebate is allowed for Rs.38627/- only i.e. on LIC premium paid amounting to Rs.11073 +6139+5312+6139+9964.

In view of above, Income Tax calculations should be as under.

	(Rs.)
Gross Total Income	373737
<u>Deduction</u>	
GPF	60000
UTEGIS	360
LIC	38627
Total	<u>274750</u>



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LESS DGEHS	2700
TOTAL income	<u>272050</u>
TAX ON TOTAL INCOME	9205
(272050-180000)	
EDU. CESS	276
	<u>9481</u>
LESS TAX PAID	<u>9377</u>
Tax to be paid	<u>104</u>

4. Devender Kumar Chabra, Senior Accountant :- Rebate for an amount of Rs. 48000/- on account interest on HBA has been allowed whereas requisite documents are not available with Form-16. As such, either the same may be obtained from the official concerned and produced before audit or in the absence of any such document, income tax may be recalculated/ recovery may be made as per rules. However, it is also not understood that in the absence of relevant documents, i.e. Certificate of interest paid on HBA issued by the Bank concerned and Property documents etc., how DDO of Pay and Account Office has given the rebate on interest of HBA. Same may also be clarified to audit .

5. A.K. Paswan, Junior Accountant :- LIC receipts are available only for Rs. 3263+2273+2756+1343+ 1378=Rs.11013/- whereas, rebate on account of LIC premium has been given for Rs. 16459/-. Further, no rent receipt and ownership proof of rented property is found with Form-16 in the file in support of rebate given for an amount of Rs. 1541/- on account of HRA. As such, income Tax calculations in respect of Shri. A.K. Paswan, Junior Accountant may also be reviewed and short deduction of Income Tax found, if any, may please be recovered from the official concerned and deposited in Govt. Account.

All similar cases may also be reviewed accordingly under intimation to audit.

It has also been noticed that savings documents in respect of Sh A.K Rustagi, AAO, Shri. Ravi Kant Sharma, Junior Account etc. are not available with Form-16 in the relevant file. The action as suggested above may please be taken as per rules. **Further, record of Income tax was not found maintained property. Which needs to be improved the PAO 8 is requested to**

In view of above, recovery for an amount of Rs.2458/- may please be made from official concerned and deposited in the Govt. account after verifying facts and figures, as given above.



21/c
18/c
18/c

Financial year 2015-16


(Audit Memo No. 15 Dated: 25/10/2017)

During test checks of Form-16 and Income Tax calculations, the audit has observed as under:-

1. Sh. Uma Pati, Junior Accountant:- Tax rebate under Section 80-C of Income Tax is admissible on tuition fees paid in respect of children, but the receipts submitted by Sh. Uma Pati, Junior Accountant is for "Academic Fees" and not for tuition fees. Further, Form/paper enclosed with Form-16, as submitted by the official concerned is not a certificate as it is neither filled nor issued by the concerned Engineering Collage to Sh. Uma Pati, Junior Accountant. Hence, the rebate given is admissible on furnishing document by the official concerned form the above Engineering Collage regarding the element of tuition fee in "Academic Fee", if any. As such, HOO may please re-calculate Income Tax and take further action accordingly for short recovery of Income Tax, if found any, after obtaining the requisite documents from the officials.

2. Sh. Rajesh Boriwal, Junior Accountant :- Ownership proof of rental property is required to be submitted for scrutiny of audit. Rebate for an amount of Rs.24790/- has been given on account of tuition fee whereas the official concerned has paid "Vidhlaya Vikas Nidhi" and not "tuition fee" in respect of his children, for which no rebate is admissible. In addition to above, rebate has also been given for the amount spent on purchase of books, note books, shoes & sweater etc. for which also no rebate is admissible. Hence, calculations of Income Tax is not in order. The Income tax payable by the official works out as under, in case rebate on HRA is found in order by the HOO on checking the requisite documents.

Gross salary	(Rs.)	441876
Less transport allowance		19200
		<u>422676</u>
Rebate on HRA		<u>32313</u>
		390363
GPF		91500
UTEGIS		360
LIC		18024
PLI (Net amount collected is Rs.6162/- in the receipts)		Rs.6162
		274317
Tuition Fee (rebate not admissible in view of the documents attached)		NIL
DGHS		1500
NET TAXABLE AMOUNT TOTAL=		<u>272820</u>
Tax (Rs.272820-250000)		2282
Less		2000
		<u>2082</u>



Income Tax	282
Edu.Cess	8
Tax Payable	<u>290</u>

Satisfied
Me

20/11/17
17/11

In view of above observation of audit, it is requested that an amount of Rs. 2144 may be recovered from Sh.Rajesh Boriwar, Junior Accountant on account of Income Tax and deposited in Govt. account.

Necessary clarification/requisite document may please be obtained from Sh. Uma Pati, . The same may be reviewed and income tax may please be recovered after verifying the facts and figures given above under intimation to audit, if found due from any of above officials.

Financial Year 2013-14.

(Memo No. 30 Dated: 6/11/2017)

During scrutiny of Form-16 and calculation of Income Tax for the financial year 2013-14 in respect of employees of PAO, the audit has observed as under:-

Ownership proof in respect of rental property has not been furnished by the following officials, as per documents available in Income Tax file for the F.Y. 2013-14.

1. Sh. Pardeep Kr., AAO. .
2. Rajesh Boriwal, UDC. .

Further, proper calculation sheets of Income Tax is not available in the file. The requisite documents in respect of above officials may be obtained failing which Income Tax may be recalculated and short recovery of Income Tax, if found any, may be recovered as per rules under intimation to audit



19/c
16/c

PARA NO 4 Wrong Fixation of pay

(Refer Audit Memo No.20 Dated: 31/10/2017)

During test check of fixation of pay, it has been found that pay of Smt. Meena Kumari Singh, UDC has been fixed incorrectly as shown under:-

Period	Basic Pay+ Grade Pay	Pay fixed by Deptt.	Period	Basic Pay+ Grade Pay	Pay fixed by Deptt.
		(Rs.)			(Rs.)
Pay as on	01/07/2005	3425			
01/01/2006	6380+1900	8280	01/01/2006	6370+1900	8270
01/07/2006	6630+1900	8530	01/07/2006	6620+1900	8520
01/07/2007	6890+1900	8790	01/07/2007	6880+1900	8780
01/07/2008	7160+1900	9060	01/07/2008	7150+1900	9050
01/07/2009	7440+1900	9340	01/07/2009	7430+1900	9330
01/07/2010	7720+1900	9620	01/07/2010	7710+1900	9610
25/11/2010	8010+2400	10410	25/11/2010	8000+2400	10400
01/07/2011	8330+2400	10730	01/07/2011	8320+2400	10700
01/07/2012	8660+2400	11060	01/07/2012	8650+2400	11050
01/07/2013	9000+2400	11400	01/07/2013	8990+2400	11390
01/07/2014	9380+2400	11750	01/07/2014	9340+2400	11740
01/07/2015	9710+2400	12110	01/07/2015	9700+2400	12100
01/01/2016		31400	01/01/2016		31400
01/07/2016		32300	01/07/2016		32300
01/07/2017		33000	01/07/2017		33000
To 31/10/2017			To 31/10/2017		

settled
Pt.
F.A.D.

Recovery made
vide challan No. 02
dt. 25/9/2020

[Signature]

18/12/19
15/12/19
15/12

**Smt. Meena Kumari
Singh, UDC**

Period	Basic Pay	DRA WN Grade Pay	HRA	DA	Total	Basic Pay	DUE Grade Pay	HRA	DA	Total	Recovery amount
01.01.06	6380	1900	0	0	8880	6370	1900	0	0	8870	10
01.02.06	6380	1900	0	0	8880	6370	1900	0	0	8870	10
01.03.06	6380	1900	0	0	8880	6370	1900	0	0	8870	10
01.04.06	6380	1900	0	0	8880	6370	1900	0	0	8870	10
01.05.06	6380	1900	0	0	8880	6370	1900	0	0	8870	10
01.06.06	6380	1900	0	0	8880	6370	1900	0	0	8870	10
01.07.06	6630	1900	0	171	9313	6620	1900	0	170	9302	11
01.08.06	6630	1900	0	171	9313	6620	1900	0	170	9302	11
01.09.06	6630	1900	0	171	9313	6620	1900	0	170	9302	11
01.10.06	6630	1900	0	171	9313	6620	1900	0	170	9302	11
01.11.06	6530	1900	0	171	9313	6620	1900	0	170	9302	11
01.12.06	6630	1900	0	171	9313	6620	1900	0	170	9302	11
01.01.07	6630	1900	0	512	9678	6620	1900	0	511	9667	11
01.02.07	6630	1900	0	512	9678	6620	1900	0	511	9667	11
01.03.07	6630	1900	0	512	9678	6620	1900	0	511	9667	11
01.04.07	6630	1900	0	512	9678	6620	1900	0	511	9667	11
01.05.07	6630	1900	0	512	9678	6620	1900	0	511	9667	11
01.06.07	6630	1900	0	512	9678	6620	1900	0	511	9667	11
01.07.07	6890	1900	0	791	10235	6880	1900	0	790	10224	11
01.08.07	6890	1900	0	791	10235	6880	1900	0	790	10224	11
01.09.07	6890	1900	0	791	10235	6880	1900	0	790	10224	11
01.10.07	6890	1900	0	791	10235	6880	1900	0	790	10224	11
01.11.07	6890	1900	0	791	10235	6880	1900	0	790	10224	11
01.12.07	6890	1900	0	791	10235	6880	1900	0	790	10224	11
01.01.08	6890	1900	0	1055	10517	6880	1900	0	1054	10506	11
01.02.08	6890	1900	0	1055	10517	6880	1900	0	1054	10506	11
01.03.08	6890	1900	0	1055	10517	6880	1900	0	1054	10506	11
01.04.08	6890	1900	0	1055	10517	6880	1900	0	1054	10506	11
01.05.08	6890	1900	0	1055	10517	6880	1900	0	1054	10506	11
01.06.08	6890	1900	0	1055	10517	6880	1900	0	1054	10506	11
01.07.08	7160	1900	0	1450	11206	7150	1900	0	1448	11194	12
01.08.08	7160	1900	0	1450	11206	7150	1900	0	1448	11194	12
01.09.08	7160	1900	2718	1450	13924	7150	1900	2715	1448	13909	15
01.10.08	7160	1900	2718	1450	13924	7150	1900	2715	1448	13909	15
01.11.08	7160	1900	2718	1450	13924	7150	1900	2715	1448	13909	15
01.12.08	7160	1900	2718	1450	13924	7150	1900	2715	1448	13909	15
01.01.09	7160	1900	2718	1993	14503	7150	1900	2715	1991	14488	15
01.02.09	7160	1900	2718	1993	14503	7150	1900	2715	1991	14488	15
01.03.09	7160	1900	2718	1993	14503	7150	1900	2715	1991	14488	15
01.04.09	7160	1900	2718	1993	14503	7150	1900	2715	1991	14488	15
01.05.09	7160	1900	2718	1993	14503	7150	1900	2715	1991	14488	15
01.06.09	7160	1900	2718	1993	14503	7150	1900	2715	1991	14488	15
01.07.09	7440	1900	2802	2522	16696	7430	1900	2799	2519	16680	16
01.08.09	7440	1900	2802	2522	16696	7430	1900	2799	2519	16680	16

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17/10 14/10 14/10

01.09.09	7440	1900	2802	2522	16696	7430	1900	2799	2519	16680	16
01.10.09	7440	1900	2802	2522	16696	7430	1900	2799	2519	16680	16
01.11.09	7440	1900	2802	2522	16696	7430	1900	2799	2519	16680	16
01.12.09	7440	1900	2802	2522	16696	7430	1900	2799	2519	16680	16
01.01.10	7440	1900	2802	3269	17571	7430	1900	2799	3266	17555	16
01.02.10	7440	1900	2802	3269	17571	7430	1900	2799	3266	17555	16
01.03.10	7440	1900	2802	3269	17571	7430	1900	2799	3266	17555	16
01.04.10	7440	1900	2802	3269	17571	7430	1900	2799	3266	17555	16
01.05.10	7440	1900	2802	3269	17571	7430	1900	2799	3266	17555	16
01.06.10	7440	1900	2802	3269	17571	7430	1900	2799	3266	17555	16
01.07.10	7720	1900	2886	4329	19155	7710	1900	2883	4325	19138	17
01.08.10	7720	1900	2886	4329	19155	7710	1900	2883	4325	19138	17
01.09.10	7720	1900	2886	4329	19155	7710	1900	2883	4325	19138	17
01.10.10	7720	1900	2886	4329	19155	7710	1900	2883	4325	19138	17
01 to											
24.11.10	6176	1520	2309	3463	15788	6168	1520	2306	3460	15774	14
25 to											
30.11.10	1602	480	625	937	5964	1560	480	612	918	5890	74

Settlement
K.H.
H.A.D.

01.12.10	8010	2400	3123	4685	20538	8000	2400	3120	4680	20520	18
01.01.11	8010	2400	3123	5309	21258	8000	2400	3120	5304	21240	18
01.02.11	8010	2400	3123	5309	21258	8000	2400	3120	5304	21240	18
01.03.11	8010	2400	3123	5309	21258	8000	2400	3120	5304	21240	18
01.04.11	8010	2400	3123	5309	21258	8000	2400	3120	5304	21240	18
01.05.11	8010	2400	3123	5309	21258	8000	2400	3120	5304	21240	18
01.06.11	8010	2400	3123	5309	21258	8000	2400	3120	5304	21240	18
01.07.11	8330	2400	3219	6223	22700	8320	2400	3216	6218	22682	18
01.08.11	8330	2400	3219	6223	22700	8320	2400	3216	6218	22682	18
01.09.11	8330	2400	3219	6223	22700	8320	2400	3216	6218	22682	18
01.10.11	8330	2400	3219	6223	22700	8320	2400	3216	6218	22682	18
01.11.11	8330	2400	3219	6223	22700	8320	2400	3216	6218	22682	18
01.12.11	8330	2400	3219	6223	22700	8320	2400	3216	6218	22682	18
01.01.12	8330	2400	3219	6975	23564	8320	2400	3216	6968	23544	20
01.02.12	8330	2400	3219	6975	23564	8320	2400	3216	6968	23544	20
01.03.12	8330	2400	3219	6975	23564	8320	2400	3216	6968	23544	20
01.04.12	8330	2400	3219	6975	23564	8320	2400	3216	6968	23544	20
01.05.12	8330	2400	3219	6975	23564	8320	2400	3216	6968	23544	20
01.06.12	8330	2400	3219	6975	23564	8320	2400	3216	6968	23544	20
01.07.12	8660	2400	3318	7963	25093	8650	2400	3315	7956	25073	20
01.08.12	8660	2400	3318	7963	25093	8650	2400	3315	7956	25073	20
01.09.12	8660	2400	3318	7963	25093	8650	2400	3315	7956	25073	20
01.10.12	8660	2400	3318	7963	25093	8650	2400	3315	7956	25073	20
01.11.12	8660	2400	3318	7963	25093	8650	2400	3315	7956	25073	20
01.12.12	8660	2400	3318	7963	25093	8650	2400	3315	7956	25073	20
01.01.13	8660	2400	3318	8848	26106	8650	2400	3315	8840	26085	21
01.02.13	8660	2400	3318	8848	26106	8650	2400	3315	8840	26085	21
01.03.13	8660	2400	3318	8848	26106	8650	2400	3315	8840	26085	21
01.04.13	8660	2400	3318	8848	26106	8650	2400	3315	8840	26085	21
01.05.13	8660	2400	3318	8848	26106	8650	2400	3315	8840	26085	21



16/10/13

01.06.13	8660	2400	3318	8848	26106	8650	2400	3315	8840	26085	21
01.07.13	9000	2400	3420	10260	28120	8990	2400	3417	10251	28098	22
01.08.13	9000	2400	3420	10260	28120	8990	2400	3417	10251	28098	22
01.09.13	9000	2400	3420	10260	28120	8990	2400	3417	10251	28098	22
01.10.13	9000	2400	3420	10260	28120	8990	2400	3417	10251	28098	22
01.11.13	9000	2400	3420	10260	28120	8990	2400	3417	10251	28098	22
01.12.13	9000	2400	3420	10260	28120	8990	2400	3417	10251	28098	22
01.01.14	9000	2400	3420	11400	29420	8990	2400	3417	11390	29397	23
01.02.14	9000	2400	3420	11400	29420	8990	2400	3417	11390	29397	23
01.03.14	9000	2400	3420	11400	29420	8990	2400	3417	11390	29397	23
01.04.14	9000	2400	3420	11400	29420	8990	2400	3417	11390	29397	23
01.05.14	9000	2400	3420	11400	29420	8990	2400	3417	11390	29397	23
01.06.14	9000	2400	3420	11400	29420	8990	2400	3417	11390	29397	23
01.07.14	9300	2400	3510	12519	31041	9340	2400	3522	12562	31136	-95
01.08.14	9300	2400	3510	12519	31041	9340	2400	3522	12562	31136	-95
01.09.14	9300	2400	3510	12519	31041	9340	2400	3522	12562	31136	-95
01.10.14	9300	2400	3510	12519	31041	9340	2400	3522	12562	31136	-95
01.11.14	9300	2400	3510	12519	31041	9340	2400	3522	12562	31136	-95
01.12.14	9300	2400	3510	12519	31041	9340	2400	3522	12562	31136	-95
01.01.15	9300	2400	3510	13221	31839	9340	2400	3522	13266	31936	-97
01.02.15	9300	2400	3510	13221	31839	9340	2400	3522	13266	31936	-97
01.03.15	9300	2400	3510	13221	31839	9340	2400	3522	13266	31936	-97
01.04.15	9300	2400	3510	13221	31839	9340	2400	3522	13266	31936	-97
01.05.15	9300	2400	3510	13221	31839	9340	2400	3522	13266	31936	-97
01.06.15	9300	2400	3510	13221	31839	9340	2400	3522	13266	31936	-97
01.07.15	9710	2400	3633	13551	32798	9700	2400	3630	13540	32774	24
01.08.15	9710	2400	3633	13551	32798	9700	2400	3630	13540	32774	24
01.09.15	9710	2400	3633	13551	32798	9700	2400	3630	13540	32774	24
01.10.15	9710	2400	3633	13551	32798	9700	2400	3630	13540	32774	24
01.11.15	9710	2400	3633	13551	32798	9700	2400	3630	13540	32774	24
01.12.15	9710	2400	3633	13551	32798	9700	2400	3630	13540	32774	24
Total	952188	258600			2413010					2412302	708

PAO-8 may recover an amount of Rs.708/- from Smt. Meena Kumari Singh, UDC as per due drawn statement and deposit the same in Govt. Account .

15/10/17
17/10/17

PARA NO.(5.) Irregularities in Pay Fixation of Sh. Uma Pati, UDC

(Refer Audit Memo No. 14 Dated: 25/10/2017)

During the test check of Service Books, it has been found that:-

1. All Important orders are required to be pasted in the Service Books but the same have not been found in the Service book of Sh. Uma Pati, UDC.
2. Sh. Uma Pati joined Delhi Govt. as LDC in the scale of Rs. 3050-4590 as per services Deptt's order No. F3/34/2005/S-II/PF-II/2400-2413 dated 14/05/2007, on being declared surplus in DEDA. However, as per entry at page 18 in Service Book, the Pay Scale in respect of the official concerned as LDC has been shown as Rs. 4000-100-6000/- instead of Rs, 3050-4590/-. In this regard, orders of competent authority if any may please be provided to audit and the same may also be pasted in Service Book of the official concerned.

Further, as per entry made in Service Book (page no-8), Pay of Rs. 5200/- in respect of Shri. Uma Pati, UDC has been protected in the Pay Scale of Rs. 4000-100-6000. In this connection it is to point out that as per rules, pay last drawn by the official concerned is protected. Since Pay last drawn with Pay Scale has been protected, orders of competent authority in this regard may please be furnished to audit and enclosed with Service Book also. In the absence of any such orders from the competent authority, fixation of pay may be got rectified.

Pay in the revised pay scale as on 01/01/2006 has been shown as Rs. 9300+2400=Rs.11700/- whereas Grade Pay of LDC is Rs. 1900/-. Whether there are any orders of competent authority for grant of Grade Pay of Rs. 2400/- to an electrician, declared surplus in DEDA and redeployed in Delhi Govt. as LDC. If so, copy of orders may be provided to audit as in case of protection of pay, pay last drawn by the officials is protected which is absorbed in future increments as per rules. In the absence of any such orders from the competent authority, fixation of pay may be got rectified.

3. The orders dated 23/03/2011 of Services Department, order dated 11/04/2011 and 25/06/2011 of DDEC(East) are regarding exemption for type test in respect of Shri Uma Pati, UDC and grant of notional increment with actual benefit form 20/01/2011 but the Pay fixation entries dated 20/03/2009, made in Service Book in the revised Pay Scales as per VIth CPC at page 20, already show pay form 01/01/2006 to 30/06/2009 with incremental benefits. As such, it may please be clarified whether the official concerned was getting pay at the rates shown in the entry, as the order for release of increment has been issued by DDE (East) on 01/04/2011 in pursuance of order dated 23/03/2011 of Services Deptt. But the entry at page-20 in the Service Book shows that the official was already getting increments up to 01/07/2008 which require be rectifying / recovering.



14/10
B. K. Me

(Rs.)
01/07/2008-----10410+2400
01/07/2009-----10800+2400
01/07/2010-----11200+2400 (increment released w.e.f. 20/01/2011
with monetary benefits in pursuance of order dated 23/03/2011 and
11/04/2011 of Services III and DDE, East respectively).

Hence, the effect of orders for withdrawing increment granted on 01/07/2008 and treating the same as Rs. 10030+2400 on 01/07/2008 is not found there, as pay as on 01/07/2008 has been shown Rs. 10410+2400 instead of Rs. 10030+2400, in spite of above orders, which needs to be clarified and fixed nationally as under W.e.f. 01/07/2008 with actual benefit from 20/01/2011.

(Rs.)
01/07/2008-----10030+2400
01/07/2009-----10410+2400
01/07/2010-----10800+2400

Further, pay fixed in pursuance of OM dated 19/03/2012 of MOF. GOI, endorsed by DY. Sec. (Finance) GNCTD on 30/03/2012 for Grant of one increment at page-26 in Service Book is also required to be modified in the light of above.

In view of facts stated above, PAO-8 may get rectified the Pay Fixation/ recover excess payment of Pay and Allowances from the official concerned, as found as per rules after verifying facts and figures as shown as above.



137c
12/10/17

PARA 6 Counting of Past service/granting of ACP benefits in respect of official Sh. Umapati, UDC, redeployed in GNCT of Delhi after being declared surplus in DEDA/DSMDC

(Audit Memo No. 29 Dated: 6/11/2017)

During test check of Service Books/ personal files it has been found that Sh. Umapati, UDC was given 1st ACP W.e.f 09/06/2005 (on completion of 12 years of past service) vide order dated 12/10/2017 of Principal Accounts Office, GNCT, 'A' Block Vikas Bhawan Delhi.


In the aforesaid order dated 12/10/2017 there is mention of order no. 30 issued by Services Deptt. vide endorsement No. F.4(18) 2016/ ACP/ Services/ DEDA/DSMDC/995-1009 dated 01/06/2017 and circular dated 29/07/2015 issued by Services Deptt., GNCT of Delhi for counting of past service for the purpose of grant of benefits under ACP/MACP Scheme in respect of the official who were deployed in GNCT of Delhi after being declared surplus in DEDA/ DSMDC . The same may please be provided to audit for scrutiny of the instant case.

Further, letter No. F 3/18/2005/ S-II/2572 dated 12/07/2005, issued by Dy. Secy (Services), GNCT of Delhi stipulates as under:-

"For counting of past services of the surplus staff redeployed in different departments pensionary benefits earned by these employees, being declared surplus, are required to be deposited with Govt. The employees' contribution of CPF should be deposited in their new GPF A/c s, and employer's contribution is required to be deposited in pension fund (Major Head 2071). Without depositing employers contribution in Govt. accounts, past service of employees/ surplus staff will not be counted for pensionary benefits.

In view of the above advice, the issue regarding pensionary benefits admissible to the staff redeployed under CCS (Redeployment of surplus staff) Rules, 1990 may be settled by respective departments"

PAO - 8 may take up the matter with administrative / services department for fulfilment of above conditions for counting of past services / Grant of ACP to sh. Uma Pati UDC as per rules in the light of clarifications issued by Services Deptt. vide their letter dated 12/07/2005 as referred to above. The matter relating to all such officials in respect of PAO-8 may also be taken up with the Service Deptt. for further necessary action under intimation to Audit.



9/e

PART-II

8/c

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

PARA No. 01

(Ref, Audit Memo No. 14, dated 08/01/2021)

Subject:- Regarding outstanding Advance Contingent Bills.

In response to Audit Memo No. 06 dated 05/01/2021, the PAO VIII has provided information regarding outstanding AC Bills. As per information an amount of Rs. 11,28,07,210/- in r/o AC Bills is outstanding, as per details given below:-

S. N	Name of Department	Opening Balance as on 01.11.2021	Receipts for the month of 11/2021	Total	Disburse	Total Balance
1	GTB HOSPITAL	34278223	1328218	35606441	2500000	33106441
2	RG HOSPITAL	321121		321121		321121
3	CDMO(NE)	865100		865100		865100
4	CDMO(SHAHDARA)	1696248		1696248		1696248
5	DC(SHAHDARA)	3733789		3733789		3733789
6	DC(NE)	24833121		24833121		24833121
7	ELECTION OFFICE	19474559		19474559	180000	19294559
8	ITI NAND NAGRI	1406261		1406261		1406261
9	NEHRU HOSTEL FOR BOYS	219191		219191		219191
10	KAMALA NEHRU HOSTEL FOR GIRLS	113155		113155		113155
11	EDUCATION DEPTT.	24176124		24176124		24176124
12	ICDS	1157381		1157381		1157381
13	DC (SHAHDARA)-Election	533270		533270		533270
14	CENTRAL JAILNO. 13	0	186564	186564		186564
15	CENTRAL JAIL NO. 14	29500	582800	612300		612300
16	CENTRAL JAIL NO. 15	378000	174585	552585		552585
	TOTAL	113215043	2272167	115487210	2680000	112807210

The above huge amount of outstanding AC Bills be settled immediately and compliance shown to the next Audit.

7/c

PARA No. 02

(Ref, Audit Memo No. 15, dated 11/01/2021)

Subject:- Regarding withheld amount of DCRG not released till date.

In response to Audit Memo No. 06 dated 05/01/2021, the PAO VIII has provided details of withheld amount of DCRG for the period 2011 to 2020, which has not been released till date. The details are given as under:-

S.NO	NAME OF THE OFFICIAL	DDO NO.	PPO NO.	WITHHELD AMOUNT (in Rs.)
1	Vimlesh Kumari	032006	680371501694	100000
2	Keval Singh Guleria	032371	680371101481	42413
3	Vir PratapAtri	032442	680371400850	65076
4	Om Prakash	032621	680371101171	26884
5	Parmeshwar Paswan	032623	680371600814	70798
6	Vijay singh	032630	680371300266	33199
7	Bhagwati	032630	680371201488	24171
8	Om Prakash	032667	680371200786	1000
9	Devi Charan Sharma	032667	680371200874	1000
10	Jai Chand Singh	032675	680371300213	83977
11	Subodh Joshi	032686	680371501102	83477
12	Sushma Saxena	032704	680371100130	100000
13	Rajender Prasad	033013	680371400894	40416
14	Ganesh Singh	042033	680371300901	37156
15	Kiran Devi	047001	680371700761	46510
16	Nawab Singh	047001	680371100215	43735
17	Venkat Rao	047001	680371101218	21025
18	Yudhvir singh	-do-	680371300257	110212
19	Durga Prasad	-do-	680371200540	40992
20	Prithv Nath Manjhi	-do-	680371500048	45802
21	Virender Singh	-do-	680371501199	70359
22	Harish Chand	-do-	680371201189	34840
23	Bag Nath Thakur	-do-	680371401352	65128
24	Bhim Dutt	-do_	680371301489	22736
25	Shiv Ram	-do_	680371602065	2218
26	Chander Mohan	-do-	680371100824	36105
27	Phool Kumar Chowdhary	-do-	680371700248	91745
28	Jatan Singh	-do-	680371700282	48960
29	Saroj Kumari	-do-	680371700886	49920
30	Rameshwar Singh	-do-	680371400872	57802
31	Ganga Sharan	063014	680371301670	40245
32	Sunder Pal	079001	680371101193	29240
33	Jai Lal Bhati	079001	680371300709	32870
34	Chandeshwar Paswan	098053	680371602229	74220

35	Ram Kishore	028013	680372000439	56700
36	Meena Lookhar	028014	680371901845	117600
37	Suresh Chand Nirmal	032584	680371801927	150492
38	BalBir Singh	032630	680372000127	144875
39	Ragini Kumari	032676	680372001726	155334
40	Vijay Pal Singh	047001	680371801857	67444
41	Dashrat Mehto	-do-	680372001038	66011
42	Birender Singh Rawat	-do-	680372001391	69691
43	Rajinder Pal Sharma	-do-	680372001410	71814
44	Mohan Lal	-do_	680372001634	60021
45	Raj Kumar	-do-	680371900725	98918
46	Balbir Singh	-do_	680372000127	144875
47	Om prakash	-do-	680372001425	72394
48	Raju	-do-	680371900042	97103
49	Vijaya Devi	-do-	680372001580	74286
50	Hirawati	-do-	680371901801	109461
51	Meena Rani Malik	-do-	680371902000	66248
52	Ranjeet Kumari	-do-	680372100023	81991
53	Anita Saini	-do-	680372000035	46648
54	Rajender Singh	-do-	680372000417	70270
55	Mahi Pal Singh	-do-	680371900475	200000
56	Rama Shanker Manjhi	-do-	680372000587	72394
57	Vijay Kumar	-do-	680372000675	74517
58	Krishan Pal Singh	-do-	680372000868	25617
59	Mohan	098053	680371800272	85462
60	Zahida Parveen	098088	680371800285	260335

PAO should thus take up the matter with the concerned Departments and ascertain the status of such withheld gratuity so that the undisputed withheld amount of gratuity could be released.

PARA No. 03

(Ref, Audit Memo No. 16, dated 12/01/2021)

Subject : Outstanding cheques issued by PAO - VIII amounting to Rs. 2,60,338/- for the year 2017 to 2020.

In response to Audit Memo No. 6 dated 05.01.2021 , the PAO has furnished the information that following cheques are lying outstanding as on date for the year 2017 to 2020 :-

S.No.	Name	Amount (in Rs.)	Date	Cheque No.
1	JASWANT SINGH	1050/-	29/05/2017	A433257
2	SHASHI	1500/-	07/09/2017	A434329
3	KAILASH CHANDRA SHARMA	2800/-	06/08/2018	A691063
4	M.T.N.L	902/-	26/09/2018	A691633
5	LAXMI DEVI	2000/-	08/10/2018	A691733
6	LAXMI DEVI	2000/-	08/10/2018	A691734
7	VINOD	7200/-	08/10/2020	A691735
8	KAMLESH KUMARI	6908/-	08/10/2018	A691736
9	BASANTI	2500/-	08/10/2018	A691737
10	ANITA	7000/-	09/10/2018	A691759
11	RAMVIRI	4000/-	09/10/2018	A691760
12	RAMVIRI	4000/-	09/10/2018	A691761
13	DINESH SINGH	2000/-	09/10/2018	A691762
14	DINESH SINGH	2000/-	09/10/2018	A691763
15	SURAJ MUKHI	1000/-	09/10/2018	A691764
16	JAIPAL SINGH	2000/-	09/10/2018	A691765
17	RAJESH SHARMA	2000/-	09/10/2018	A691766
18	SR.POST MASTER., JHILMIL, HPO, DELHI	4036/-	23/10/2018	A691956
19	GURU TEG BAHADUR HOSPITAL HEALTH EMPLOYEES UNION	320/-	28/12/2018	A692693
20	SAROJ BALA	4256/-	26/04/2019	A694040
21	RECOVERY OFFICER, COOPERATIVE SOCIETIES GNCT OF DELHI	10000/-	27/06/2019	A694782
22	KARTAR SINGH	2640/-	05/07/2019	A694811
23	METRO HOSPITAL AND HEART INSTITUE	186835/-	04/11/2019	A696060
24	M.T.N.L	1391/-	13/12/2019	A696398
	TOTAL	260338/-		

The procedure as laid down in CAM should be followed and for clearing the above cheques and compliance shown to the next Audit.


AO/IAO
Audit Party No.XXII

4/c

PART-III
TEST AUDIT NOTE

TAN No. 01

(Ref, Audit Memo No. 07 dated 05/01/2021)

Subject: Discrepancies in PBR.

On scrutiny of the records relating to PBR for year 2017-18 & 2019-20, the following discrepancies have been noticed:-

1. **Page counting certificate was not recorded:** Page counting certificate duly signed by the DDO which is required to be recorded on the first page of the PBR has not been found recorded.
2. **Incomplete personal information** – The mandatory information/details of the officials (which was required to be written on the upper part of each page) were not found filled in most of the cases in the PBRs for the period 2017 to 2020. Apart from the name, GPF A/c. No., other details like Pay-band, Grade-Pay, residential address, DOB, DOJ, were not recorded in the PBRs.
3. **Cutting & Overwriting** – Numerous cuttings and overwriting were noticed in the PBRs, but not attested by the HOO/DDO.
4. **GAR-18 not filled:** (Abstract of the pay bills) : It has been observed that no entry has been recorded in the Abstract of Pay Bills.
5. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc

The necessary steps may be initiated to remove afore said discrepancies under intimation to the audit.

TAN No. 02

(Ref, Audit Memo No. 08 dated 06/01/2021)

Subject:- Irregularities in Service Books.

While scrutiny it has been found that a Number of irregularities have been found out in service book and they are listed below as:-

1. Service Verification from PBR has not been made with effect from 09/11/2016 till date in reference of Smt. Saroj Kumari (LDC) and her CCL record has not been updated as well. Neither the leave record has been updated nor leave has been credited for the year 2020 even after the end of the year.
2. No CCL Performa has been prepared and pasted in the Service book of Ms. Manju Mishra (Sr.Astt.), only leave entries granting CCL leave to the official have been noticed/written for the year 2011 only in the service book.
The leave record of the individual records the total leave as 314 which should be recorded as 300+14 as E.L exceeding 300 get lapse after they cross the limit of time period.
3. Service verification with effect from 01/04/2017 to till date has not been done in reference of Sh. Pradeep Kumar Panwar (Sr.Astt.), also the nomination paper/DCRG has not been filed up and placed in the service book.
No Leave for the year 2020 as been credited in the leave account of the official. The same is required to be updated.
4. The service verification for the last eight year has not been made in reference of Smt. Bala Devi (LDC) which is highly irregular. The leave record of the official has not been updated for the last 2 years as HPL has not been credited for the mentioned period.

Pay & Account officer may please look into the issue for further rectification of the points mentioned above under intimation to Audit.

TAN No. 03

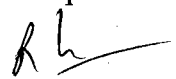
(Ref, Audit Memo No. 17 dated 12/01/2021)

SUB: Discrepancies in Stock Register.

During the test check of the Consumable Stock Registers maintained by the PAO-VIII, the following discrepancies have been noticed during the audit period.

1. The Non-consumable Stock Register has not been maintained.
2. Rule 213(1) and 213(2) of GFR 2017 stipulates that physical verification of fixed assets (Non-Consumable items) and verification of Consumable Goods & material should be undertaken at least once in a year and the outcome of the verification recorded in the corresponding register. During scrutiny, it has been observed that no physical verification of consumable items has been done in the Consumable Stock Register provided by the PAO-VIII.
3. Signatures of recipients and Store Keeper/Officer-in-charge are not available in requisite columns of consumable stock registers.

Pay & Account officer may please look into the issue for further rectification of the points mentioned above under intimation to Audit



AO/IAO
Audit Party No.XXII