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**DIRECTORATE OF AUDIT
GOVT. OF NCT OF DELHI
4th FLOOR, DELHI SECTT.
I.P. ESTATE, NEW DELHI**

Sub:- Internal audit report on the accounts of Pay & Accounts Office-II, GNCT of Delhi, R.K. Puram, New Delhi for the period 01.04.2019 to 31.03.2022.

**PART - I
Introductory**

A)

The accounts of Pay & Account Office – II, GNCT of Delhi, R. K. Puram, New Delhi for the period 01.04.2019 to 31.03.2022 were test audited by audit party no. XXVII and headed by Smt.Manorama Rawat, Sr.AO / IAO, Sh. Prabhu Narayan Jha, AAO and Shri Rishabh Kumar, ASO w.e.f. 12.04.2022 to 25.04.2022 (7 working days).

The following officials have held the charges of the respective posts as indicated below for the period mentioned against each

1. HOO/PAO

S.No.	Name	Period
1	Sh. Kamal Menghani	01.04.2019 to 14.06.2021
2	Sh. Sanjeev Kakaria	15.06.2021 to 05.07.2021
3	Sh. Chandermani Nagpal	06.07.2021 to till date

2. DDO

S.No.	Name	Period
1	Sh. Manoj Dhingra, AAO	01.04.2019 to 11.09.2019
2	Smt. Meenakshi Nagpal, AAO	12.09.2019 to till date

3. Cashier

S.No.	Name	Period
1	Ms. Megha Nagpal	01.04.2019 to 03.20.2020
2	Sh. Naresh Sharma, ASO	04.02.2020 to 05.03.2020
3	Sh. Satender Singh, ASO	06.03.2020 to 22.03.2022
4	Sh. Vijay Singh, SA	23.03.2022 to till date

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BUDGET ALLOTMENT AND EXPENDITURE

The details of budget allotted and expenditure incurred during the year 2019-20 to 2021-22 are as under :

Year	Allotment (in Rs.)	Expenditure (in Rs.)
2019-20	1,28,40,000	1,14,62,774
2020-21	1,18,65,000	1,16,83,924
2021-22	1,29,00,000	1,23,50,807

VACCANCY POSITION

Sl No.	Post/ Group	Post sanction	Post Filled	Vacant
01	Group "A"	00	00	00
02	Group "B"	05	04	01
03	Group "C"	17	06	11
	TOTAL	22	10	12

AG (Delhi) AUDIT

AG (Delhi) has conducted the audit of the unit up to 2015-16.

GENERAL

The general condition of the records of Pay & Account Office, GNCT of Delhi, New Delhi for the period 01.04.2019 to 31.03.2022 was found to be satisfactory, subject to the observation made in the audit report. The inspection report has been prepared on the basis of information furnished and made available. The Directorate of Audit disclaims any responsibility for any mis-information /or non-information on the part of the auditee.



(Manorama Rawat)
Sr. A.O. / IAO
Audit Party no. XXVII

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PART - I A
OLD AUDIT REPORT

There are 4 paras outstanding in old report with Nil recovery outstanding. Out of total 04 outstanding paras one para fully updated and taken as fresh, one part para of para no. 2 updated and taken as fresh and balance 03 paras are still outstanding and taken into current audit report as Part-I. Details of the paras still outstanding are as under:-

S. No.	Year	Total Para	Para Settled	Para No settled	Outstanding
1	2012-17	1	--	--	1
2	2017-19	3	1 (Settled and taken as fresh in current audit report)	1	2,3
	Total	4	1		

Recoveries Pending of Old Audit Report

S No.	Start Year	End Year	Para No.	Outstanding Amount (in Rs.)
NIL				


(Manorama Rawat)
Sr. A.O. / IAO,
Audit Party no. XXVII

PART - IB

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Current audit report

During the course of current audit 6 preliminary audit memos plus one record memo were issued with nil recovery pointed out. Out of six memos one memo settled on the spot and balance five memos have been converted into 04 Paras and 01 Tan with outstanding recovery as NIL and incorporated in current audit report as Part – II.

Memo no	Para No	Subject	Recovery pointed out	Recovery effected/verified	Recovery still outstanding
1		Irregular payment of LTC Advances amounting to Rs 6,06,754	NIL		
2		Non—adjustment of Medical Advances amounting to Rs 19,90,859/-			
4		Withholding of gratuity amounting to Rs. 9,27,909/-			
6		Outstanding Contingent Advances amounting to Rs. 7,13,30,921/-			

(Manorama Rawat)
Sr. A.O. / IAO,
Audit Party no. XXVII

Old Report

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Para 01 (Para - 01)
PARA - 01 (OLS from previous report)
Para No. 04 (Ref. Memo No. 04 dated 04.12.17)
Sub :- Broad Sheet of long term advances to the Govt. Servant

During test check of the broadsheet of long term advances to the govt servant for the year 2012-17, the following shortcomings/omission have been noticed :-

S.No.	Name of the Govt. Servant (Sh./Ms.)	Opening balance outstanding (RS)	Page No. of Broad Sheet	Remarks
1.	Sh. Ranvir Singh	Not mentioned	02	No entry made after 10/2010 and no remarks whether official transferred or not given. Transfer advice not issued
2.	Satyapal Sharma	Not mentioned	03	No entry made after 10/2010 and no remarks whether official transferred or not given. Transfer advice not issued
3.	K P Sharma	Not mentioned	04	No entry made after 10/2010 and no remarks whether official transferred or not given. Transfer advice not issued
4.	Sarharaz Hasan	Not mentioned	05	No entry made after 9/2010 and no remarks whether official transferred or not given. Transfer advice not issued
5.	P L Meena	Not mentioned	07	No entry made after 4/2010 and no remarks whether official transferred or not given. Transfer advice not issued
6.	Rashmi Saxena	Not mentioned	08	No entry made after 4/2010 and no remarks whether official transferred or not given. Transfer advice not issued
7.	Dr. P P Singh	4,34,832	09	Only entry of Rs. 40000/- has been made in August 2010
8.	K P Sharma	Not mentioned		Entries have been made of the period of Jan-2009
9.	Anita Setia	Not mentioned		Entries have been made of the period of July-2009
10.	Alka Jain	20140/-	11	Entries have been made for the period of Aug.2006 only

Sl. No. 3, 5, 8, 9 & 10 still o/s.

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in. Lit. Part 7 No XXVII

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II Scooter Advance

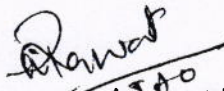
S.NO	NAME OF THE GOVT. SERVANT	OPENING BALANCE OUTSTANDING	PAGE NO.OF BROAD SHEET	REMARKS
1	Hari Om Beldiya	24000/-	3	Entries have been made for the period of 11/2006 only
2	Mahavir Singh	Not mentioned	8	Entries have been made for the period of 01/2007 only
3	Alian Dung	Not mentioned	8	Entries have been made for the period of April & July 2006 only
4	Shyam Lal	30000/-	9	Entries have not been made July-2006
5	Suber Kumar	18000/-	9	Entries have not been made after 11/2008
6	A K Ram	18500	12	Entries have not been made after 8/2007
7	Kuldeep Kumar	27000/-	12	Entries have not been made after 1/2010
8	Umesh Goyal	30000/-	14	Entries have not been made after 3/2009
9	Vinod Kumar Chauhan	13108/-	18	Entries have not been made after 3/2007
10	S K Barman		19	Entries have not been made after 4/2009
11	Ajit Singh		19	Entries have not been made after 5/2009
12	B S Negi		22	Entries have not been made after 12/2007

Settled

As per Civil Account Manual the PAO was required to communicate the outstanding balances of long term advances against each official at the close of each financial year and acceptance of these balances should be watched and recorded. The same observation was raised in the earlier audit report of 2009-12. PAO may complete the above deficiencies and reconcile the figure with concerned DDO's.

Sl. No. 01 to 12 except 08 outstanding.


IAO
Party No. III


Sr. AO
Audit Party No. XXVII

Annexure-I

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DETAILS OF OUTSTANDING ADVANCES PENDING LTC					
S.No.	Name of DDO	2012-13			NATURE OF BILL
		BILL	AMOUNT		
1	SBV no 1 Sarojini Nagar (032302)	188 dt 19/11/12	32764	K K yadav	LTC
2013-14					
2	GBSSS NO 3 SARJINI NAGAR(32304)	404 dt 1/3/2013	86680	Vijay Anand	LTC
		428 dt 28/3/2013	150286	virender singh	LTC
3	DIPSAR(40001)	53 DT 13/05/2013	64408	RITA	LTC
		111 DT 04/07/2013	40324	RATNA	LTC
		233 DT 20/09/2013	27184	AMRITA	LTC
		349 DT 27/12/2013	126313	MEENAKSHI	LTC
		321 DT 27/12/2013	180115	S K WOKALE	LTC
4	SKV SAROJINI NO 1	60 DT 16/06/2013	33840	VARUN KUMAR	LTC
		402 DT 19/03/2015	126000	SEEMA GOSWAMI	LTC
5	RRRMV HAUS RANI(032389)	50 DT 07/05/2013	111931	PRABHA SHARMA	LTC
6	SBV QUTAB(032355)	260	126317	VANDANA	LTC
7	MNCH(42021)	220 DT 30/10/2013	146696	ASWIN	LTC
8	GBSSS AYA NAGAR(701007)	249 DT 23/12/2013	31597	UMA RANI	LTC
2014-15					
9	MNCH (042021)	109 DT 2/12/2014	4491	AMARPAL	LTC

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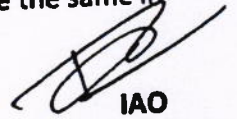
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PART -III TEST AUDIT NOTES

Test Audit Note No. 01 (Ref. Memo No. 05 dated 04.12.17)

Sub :- Utilization of Imprest amount of Rs.-5,000/- from the last three year.

During the Test check of Cash Book of PAO II, for the period 2012-17, it has been observed that the imprest amount of Rs. 5,000/- has not been utilized by PAO-II since 10.5.07. The entire amount is lying with them and not recouped even once. Imprest amount is granted to the office to meet the contingency expenditure. PAOII may please utilize the same in the day today contingencies.



IAO
Party No. III

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10	SAR CO-ED SSS , MUNIRKA(702001)	160 T 16/12/2015	70311	PUSHPA SHARMA	LTC
		2015-16			
11	NSKV BEGUMPUR(032297)	02 DATED 08/05/2015	33087	BIMLA KUMAR	LTC
12	DISTT (South/West)	420 dt 14/05/2015	195592	RAJENDER	LTC
13	GGSS DERA VIILL(701022)	1 DT 16/06/2015	147641	KEDAR SINGH	LTC
		112 DT 17/10/2015	11977	K S BURBAL	LTC
		2016-17			
14	MALVIYA NAGAR HOSPITAL(42021)	334 DT 05/09/2016	94829	MUNISH KUMAR	LTC
		521 DT 02/12/2016	135896	ANSHU GOEL	LTC

Rs 1978279 / - Rs. 19,78,279/-

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IAO
Audit Party No

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PART - II
CURRENT AUDIT REPORT
(2017-18 TO 2018-19)

*Updated & taken
as fresh in current
audit report as Para-01*

(Ref to memo no 2 dated 03.10.2019)

Sub.: LTC Advances amounting to Rs. 944969/- lying unadjusted from 2013-14 to 2017-18. *Rs. 195592/- (Settled)*

As per CCS LTC Rule 15(vi), "when an advance has been drawn by any Govt. Servant the claim for reimbursement of expenditure incurred on journey shall be submitted within one month of completion of return journey".

During the test check of LTC Advance register & relevant auditable records for the audit period 2017-19 and old outstanding LTC advance lying pending for adjustment in previous report for the period 2013-14 to 2016-17, it has been noticed that LTC advances have been drawn by the officers/officials of various DDO's attached with PAO-II, GNCT of Delhi, but adjustment bills of LTC advances drawn by the DDO's under payment control of PAO-II have not submitted their LTC adjustment bills resulting in accumulation of unadjusted LTC advances as per detail given below:-

S.No.	DDO code	DDO name	Bill No.	Year	Amount (in Rs.)
1	032302	SBV No. 1, Sarojini Nagar	220	2013-14	1,46,696/-
2	032310	SKV No. 1, Sarojini Nagar	402	2014-15	1,26,000/-
3	032375	District South West (Education)	420	2015-16	1,95,592/-
4	042021	Malviya Nagar Hospital	334	2016-17	94,829/-
5	042021	Malviya Nagar Hospital	521	2016-17	1,35,896/-
6	702004	GGSSS B-1, Vasant Kunj	450	2017-18	1,67,601/-
7	032989	Govt. Co-ed, Dwarka	51	2017-18	78,355/-
Total					9,44,969/-

PAO may take up the matter with the respective departments for full adjustment of advances as detailed above & may also ensure the settlement of the advances as per rule under intimation to audit.

(Signature)

Para - 02 (Part-II)

Part-I position updated & taken as fresh in
 Para No. 02 current audit report as Para-04
 (Ref Memo no. 3 dated 03.10.2019)

Part-II still ops.
 I. Sub: Outstanding Contingent Advances amounting to Rs. 13,00,932/- for the period 2013-14 to 2018-19.

During the test check of auditable record of Advance Contingent Bills in respect of PAO-II, GNCT of Delhi, for the audit period 2017-19 and old outstanding AC advance lying pending for adjustment in previous report for the period 2013-14 to 2016-17, it has been seen that following advances have been drawn by the DDOs, attached with PAO II, but the adjustments bills have not been submitted by the concerned DDOs, resulting in accumulation of outstanding contingent advances as per detail given below:-

S.No.	DDO name	Year	Amount
1	Jt. CEO (S), MB Road 14003	2013-14	9650/-
2	Jt. CEO (SW) Kapashera 14002	2014-15	4,70,000/-
3	Education Deptt.	2014-15	79,100/-
4	Mal. Ngr. Col. Hospital	2015-16	30,780/-
5	Jt. CEO (S), MB Road 14003	2018-19	2,36,682/-
6	Mal. Ngr. Col. Hospital	-do-	46,020/-
7	Education Deptt.	-do-	4,28,700/-
Total			13,00,932/-

Settled.
 taken as fresh in current audit report
 Settled.
 Demand

015
 Rs. 30,780/-

II. Sub: Outstanding advance amount of Rs. 61,56,000/- on the basis of Letter of Credit issued to DIPSAR for the period 2013-14 to 2014-15.

As per the information regarding outstanding advances provided by PAO it is stated that an amount of Rs. 61,56,000/- still pending for adjustment as these advances were given to DIPSAR against Letter of Credit as detailed under:

S.No.	DDO name	Bill No. & date	Amount
1	DIPSAR	78 dated 24.05.2013	14,00,000/-
2	DIPSAR	438 dated 17.3.2015	47,56,000/-
Total			61,56,000/-

PAO may take up the matter with the respective departments and get the advances adjusted as mentioned at serial no. I & II above within the time frame under intimation to audit. Other such type of cases has to be reviewed at office level.

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Para-03
Para No.3

(Ref to memo no 5 dated 29.8.19)


Sub: - Delay in release of withheld amount of gratuity i.e. Rs. 2,87,554/-

As per the GOI decision below Rule 64(2) of CCS Pension Rule 1972, as far as possible, all the Govt. dues / penalties, long term advances as House Building Advance or short term advance, over payment of Pay & Allowance and such other dues, should be assessed two years before the retirement of a govt. servant and clearly indicate the total amount of outstanding dues which should be recovered out of the retirement gratuity before issuance of authority for release of payment i.e. gratuity is issued and if after the pension payee have been transmitted to PAO, if any addition recoveries to be made detail should be promptly reported to PAO.

During the test check of auditable record of PAO-II, GNCT of Delhi it has been noticed that during the previous audit period i.e. 2013-14 to 2016-17 an amount of Rs.471690/- was outstanding / withheld out of which an amount of Rs. 2,04,136/- has been released and Rs. 2,67,554/- is still outstanding and yet to be released. Further for the current audit period i.e. 2017-19, an amount of Rs. 20,000/- has been withheld / outstanding. Details of the withheld, released and outstanding amount are as below:-

Sr. No.	Year	Withheld Amount	Released	Outstanding
1	2006-07	27000	-	27000
2	2007-08	42726	-	42726
3	2008-09	39000	10000	29000
4	2009-10	54099	-	54099
5	2010-11	17500	-	17500
6	2011-12	122179	38704	83475
7	2012-14	169186	155432	13754
8	2017-18	20000	-	20000
	TOTAL	491690	204136	287554

PAO may take up the matter with the respective departments and release the withheld amount within the time frame under intimation to audit.


(Manorama Rawat)
Sr. AO / IAO
Party No. XXVII

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PART - II
CURRENT AUDIT REPORT
(2019-20 TO 2021-22)

Para No. 1

(Ref to memo no 1 dated 19.04.2022)

Sub:- Non-adjustment of LTC Advances amounting to Rs. 7,30,346 /- in r/o DDO's under the payment control of PAO-II.

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

As per CCS(LTC) Rule 15(vi), when an advance has been drawn by any Govt. Servant the claim for reimbursement of expenditure incurred on journey shall be submitted within one month of completion of return journey. But during the test check of auditable records, it has been noticed that adjustment bills of LTC Advances drawn by the DDO's attached with PAO-II are still lying unadjusted as on date. Detail of unadjusted advances are as under:-

S.No.	DDO	Token No. and Date of Advance	Amount(in ₹)
1	032375	420/2015-16	195592
2	701023	2283/17.12.19	227786
3	042021	21781/11.12.2019	7500
4	032359	30795/9.3.2020	103320
5	32989	31417/16.3.2020	129412
6	032359	15660/02.11.21	66736
TOTAL			5,34,754/-

HOO/PAO is advised to take up the matter with the respective departments requesting them to submit the adjustment bills of LTC within the period as prescribed under the rules.

Para No. 02

(Ref Memo no. 2 dated 19.04.2022)

Sub:- Non-adjustment of Medical Advances amounting to Rs. 16,90,650/- in r/o DDO's under the payment control of PAO-II.

During the test check of Medical Advance register it has come to the notice that Medical Advance have been drawn by the officer/official of various DDO's attached with PAO-II, GNCT of Delhi, but the adjustment bills of medical advances drawn by the DDO's attached with PAO-II, have not been got adjusted as on date. As per CCS Medical Rule, when an advance has been drawn by any Govt. Servant the claim for reimbursement of expenditure incurred on medicines shall be submitted within one month of discharge from the Hospital, but during the test check of auditable record, it has been noticed that following medical advances are still lying unadjusted advances as on date:-



S.No.	DDO code	Tokan No. and Date of Advance	Amount
1.	042021	3650/15.06.2020	322650
2.	030001	21725/07.01.2022	1368000
Total:-			Rs.16,90,650/-

HOO/PAO is advised to take up the matter with the respective departments requesting them to submit the adjustment bills of medical advance within the period as prescribed under the rules.

Para No.3

(Ref to memo no 4 dated 21.04.2022)

Sub:- Withholding of gratuity from the retiring Government servant for more than 10% of the gratuity & further delay in release of withheld amount of gratuity.

As per GID(9), Rule 73 regarding withholding of a part of retirement gratuity i.e 10% by the PAO is allowed unless the Head of the Office ordered as follows:-

- To intimate Directorate of Estate's order for withholding 10% of gratuity for outstanding license fee.
- To inform the on-going disciplinary proceedings against the official.

During the scrutiny of retirement gratuity register in r/o PAO-II, R.K.Puram GNCT of Delhi, for the period, 2019-20, it is seen that the PAO is still withholding a part of retirement gratuity for more than 10% and the same are also not being released in time as per detail given below:-

Sr. No.	Name	Date of retirement/ Death	Department	Amount
1.	Mrs. Madhu Bala Sharma, Vice Principal	30.06.2019	SKV No.1, Sarojini Nagar	184430
2.	Sh. Narender Singh Chauhan, S.O.	20.10.2019	SV-I, SectorII, R.K. Puram	50000
3.	Smt. Hemlata, S.O.	31.03.2020	Govt. Co-Ed, Sr. Sec. School, Vasant Vihar	135135
4.	Mrs. Anita Pandit, Yoga Teacher	31.03.2020	SKV No.1, Sarojini Nagar	186486
5.	Sh. A.V. Udai Kumar, S.O.	31.08.2020	GGSSS Sec. IV, R. K. Puram	116602
6.	Sh. Avtar Singh, Asst. Divisional Officer	31.01.2021	Delhi Fire Service	135179
7.	Sh. Jai Prakash, Sub Officer	31.07.2021	Delhi Fire Service	120077
TOTAL:-				Rs.9,27,909/-

PAO may take up the matter with the respective departments and release the withheld amount within the time frame under intimation to audit.

(Signature)

Para No.4

(Ref to memo no 6 dated 22.04.2022)

Sub: - Outstanding Contingent Advances amounting to Rs. 7,13,30,921/-.

During the test check of auditable record of Advance Contingent Bills of departments under the payment control of PAO-II, R. K. Puram, GNCT of Delhi, for the audit period 01.04.2019 to 31.03.2022, it came to notice that following advances have been drawn by the DDOs attached with PAO- II, R. K. Puram but are still lying unadjusted due to non- submission of adjustments bills by the concerned DDOs, as per detail given below:-

S.No.	Name of the department	Outstanding advance
1.	Jt.CEO(SW)Kapashera	40000
2.	Jt.CEO(S)	350000
3.	MAL.NGR.COL.Hospital	471921
4.	DHS(South East)	369000
5.	Delhi Archieves	70000000
6.	DHS(South)	100000
	TOTAL	Rs. 7,13,30,921/-

HOO/PAO is advised to take up the matter with the respective departments requesting them to submit the adjustment bills of outstanding contingent advances for the period mentioned above as prescribed under the rules.

(Manorama Rawat)

Sr. AO / IAO

Audit Party No. XXVII

TAN
TEST AUDIT NOTES

TAN NO. 1

(Ref memo No. 3 dated 20.04.2022)

Sub:- Irregularities in maintenance of stock register and merging of various non-consumable stock items in consumable stock register.

During the test check of contingent vouchers and relevant stock register/records of PAO-II, GNCT of Delhi, for the audit period 01/04/202019 to 31/03/2022, it has been observed that the office is not maintaining separate stock register in r/o items purchased either of consumable type or non-consumable as per GFR. Details of some non-consumable items entered in consumable stock register are given below:-

S.No	Name of the items	Bill no. & Date of purchase	Amount (in Rs.)	Page no. of consumable register	Quantity
1.	Calculator	838/02.07.2020	2000	22	05
2.	Non-Contact Laser Digital Infrared Thermometer	7576219/ 18.05.2020	6899	172	01
3.	Stablizer	087/05.08.2020	3000	195	01
4.	WEB Camera	528/24.10.2020	3499	196	01
5.	Fan/ Wall Fan	1445/20.07.2021	2200	199	01

Observations of audit on the above are as under:-

1. The office is maintaining only one stock register i.e. consumable stock register & non-consumable items are also entered in the same register whereas purchases are being made by the office for both consumable & non-consumable items. Moreover the consumable items are of consumable nature & entries of non-consumable items in this register are a gross violation of GFR. "GFR 211 specifies that "the officer-in-charge of stores shall maintain suitable item-wise lists and accounts and prepare accurate returns in respect of the goods and materials in his charge making it possible at any point of time to check the actual balances with the book balances". As per GFR 2017 certain guidelines and instructions have been issued regarding Inventory Management chapter 7 in Rule 208 (i to iii), 209 (i to iv), 210, 211 (i & ii (a&b)) & 213 (1 to 3)."

HOO/PAO is advised to maintain both the consumable and non-consumable register separately and entries may be made accordingly and compliance may be shown to next audit

(Manorama Rawat)

Sr. AO / IAO

Party No. XXVII